

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

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

**SCHEDULES OF ASSETS AND LIABILITIES FOR
PROFESSIONAL BREATHING ASSOCIATES, INC.**

Case No: 13-10822

(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: **PROFESSIONAL BREATHING
ASSOCIATES, INC.**

Case No. 13-10822

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	35	\$31,159,937			
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	10			\$567	
F - CREDITORS HOLDING UNSECURED NON-PRIORITY CLAIMS	YES	67			\$284,115	
G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES	YES	21				
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 >	\$31,159,937		
				Total Liabilities >	\$561,156,407	

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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
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PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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.

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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.

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Excluded Assets and Liabilities

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

Leases

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

Contingent Assets

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

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

Receivables and Payables

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

Intercompany Accounts

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

Guarantees and Other Secondary Liability Claims

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

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

Intellectual Property Rights

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

Estimates

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

Fiscal Year

Each Debtor's fiscal year ends on December 31.

Currency

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

Property and Equipment

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

Claims of Third-Party Related Entities

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

Interest in Subsidiaries and Affiliates

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

Umbrella Or Master Agreements

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

**UNITED STATES BANKRUPTCY COURT
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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.

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

Property Held for Others

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

Payments

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

Totals

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

In re: **PROFESSIONAL BREATHING ASSOCIATES, INC.**

Case No. 13-10822

**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: PROFESSIONAL BREATHING ASSOCIATES, INC.Case No. 13-10822

**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	\$2,515
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	\$5,250
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: PROFESSIONAL BREATHING ASSOCIATES, INC.Case No. 13-10822

**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	\$29,249,995
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: PROFESSIONAL BREATHING ASSOCIATES, INC.Case No. 13-10822

**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: PROFESSIONAL BREATHING ASSOCIATES, INC.Case No. 13-10822

**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	\$26,638
26. Boats, motors, and accessories	X		
27. Aircraft and accessories.	X		
28. Office equipment, furnishings, and supplies.		See Attached Schedule B-28	\$86,959
29. Machinery, fixtures, equipments, and supplies used in business.		See Attached Schedule B-29	\$1,666,071
30. Inventory		See Attached Schedule B-30	\$107,154
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	\$15,354

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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.

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE MI	\$300
PETTY CASH	101910	ABC MEDICAL SUPPLY	WEST BRANCH MI	\$300
PETTY CASH	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI	\$257
PETTY CASH	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE MI	\$253
PETTY CASH	124910	GREAT LAKES HOME MEDICAL	ESCANABA MI	\$200
PETTY CASH	105110	GREAT LAKES HOME MEDICAL	IRON RIVER MI	\$200
PETTY CASH	104510	MEDWEST	MARSHFIELD WI	\$200
PETTY CASH	103710	GREAT LAKES HOME MEDICAL	MENOMINEE MI	\$200
PETTY CASH	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE MI	\$191
PETTY CASH	103310	ABC MEDICAL SUPPLY	ATLANTA MI	\$188
PETTY CASH	102510	ABC MEDICAL SUPPLY	GLADWIN MI	\$184
PETTY CASH	102410	ABC MEDICAL SUPPLY	CHEBOYGAN MI	\$41
				\$2,515

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
RENT DEPOSIT	BRANDT CONSTRUCTION	124910	GREAT LAKES HOME MEDICAL	ESCANABA MI	\$600
RENT DEPOSIT	PAUL F. WOLF	104510	MEDWEST	MARSHFIELD WI	\$950
RENT DEPOSIT	PAUL J. FRANCE	102410	ABC MEDICAL SUPPLY	CHEBOYGAN MI	\$3,200
RENT DEPOSIT	STAR BATT DEVELOPMENT	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI	\$500
					<u>\$5,250</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

PROFESSIONAL BREATHING ASSOCIATES, INC.**Case Number: 13-10822****Exhibit B-16****Accounts receivable**

<u>Description</u>	<u>Amount</u>
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$575,280
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$98,399
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$210,096
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$84,314
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$226,519
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$95,405
ACCOUNTS RECEIVABLE-IMBS SYSTEM	(\$6,034)
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$139,866
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$239,172
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$115,708
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$175,506
INTERCOMPANY RECEIVABLE - DUE FROM ROTECH HEALTHCARE INC.	\$27,295,764
	<u>\$29,249,995</u>

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

Exhibit B-22**Patents, copyrights, and other intellectual property**

<u>Type</u>	<u>Patent/Trademark Name or Title</u>	<u>Net Book Value</u>
ASSUMED NAME	TRADE NAME - ABC MEDICAL SUPPLY	UNDETERMINED
ASSUMED NAME	TRADE NAME - MEDWEST MEDICAL SUPPLY	UNDETERMINED
ASSUMED NAME	TRADE NAME - PROFESSIONAL BREATHING ASSOCIATES	UNDETERMINED
SERVICE MARK	TRADE NAME - MEDWEST	UNDETERMINED
TRADE NAME	TRADE NAME - GREAT LAKES HOME MEDICAL	UNDETERMINED

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
VEHICLES	102410	ABC MEDICAL SUPPLY	CHEBOYGAN MI	\$724
VEHICLES	102410	ABC MEDICAL SUPPLY	CHEBOYGAN MI	\$1,983
JASPER ENGINE - 2006 FORD E350	102510	ABC MEDICAL SUPPLY	GLADWIN MI	\$2,362
VEHICLES	124910	GREAT LAKES HOME MEDICAL	ESCANABA MI	\$17,803
VEHICLES	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE MI	\$2,017
VEHICLES	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE MI	\$1,750
				\$26,638

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$1,074
COMPUTER SOFTWARE	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$214
EQUIPMENT-OTHER	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$6,525
FURNITURE & FIXTURE	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$262
COMPUTER EQUIPMENT	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$809
COMPUTER SOFTWARE	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$214
EQUIPMENT-OTHER	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$2,413
COMPUTER EQUIPMENT	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$1,597
COMPUTER SOFTWARE	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$214
EQUIPMENT-OTHER	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$2,246
LEASEHOLD IMPROVEMENTS	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$95
COMPUTER EQUIPMENT	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$898

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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 SOFTWARE	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$214
EQUIPMENT-OTHER	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$2,353
LEASEHOLD IMPROVEMENTS	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$158
EQUIPMENT-OTHER	124910	GREAT LAKES HOME MEDICAL	ESCANABA	MI	\$2,043
FURNITURE & FIXTURE	124910	GREAT LAKES HOME MEDICAL	ESCANABA	MI	\$135
COMPUTER EQUIPMENT	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$809
COMPUTER SOFTWARE	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$214
EQUIPMENT-OTHER	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$3,871
FURNITURE & FIXTURE	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$1,405
COMPUTER EQUIPMENT	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$876
COMPUTER SOFTWARE	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$214
EQUIPMENT-OTHER	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$6,382
COMPUTER EQUIPMENT	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$1,113

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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 SOFTWARE	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$142
EQUIPMENT-OTHER	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$2,969
FURNITURE & FIXTURE	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$735
COMPUTER EQUIPMENT	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$809
COMPUTER SOFTWARE	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$214
EQUIPMENT-OTHER	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$2,769
LEASEHOLD IMPROVEMENTS	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$523
COMPUTER EQUIPMENT	95510	Great Lakes Home Medical	STOW	OH	\$539
COMPUTER SOFTWARE	95510	Great Lakes Home Medical	STOW	OH	\$142
EQUIPMENT-OTHER	95510	Great Lakes Home Medical	STOW	OH	\$8,955
FURNITURE & FIXTURE	95510	Great Lakes Home Medical	STOW	OH	\$2,003
COMPUTER EQUIPMENT	104510	MEDWEST	MARSHFIELD	WI	\$900

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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 SOFTWARE	104510	MEDWEST	MARSHFIELD	WI	\$214
EQUIPMENT-OTHER	104510	MEDWEST	MARSHFIELD	WI	\$7,541
FURNITURE & FIXTURE	104510	MEDWEST	MARSHFIELD	WI	\$491
COMPUTER EQUIPMENT	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$1,560
COMPUTER SOFTWARE	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$214
EQUIPMENT-OTHER	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$3,525
FURNITURE & FIXTURE	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$84
COMPUTER EQUIPMENT	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS	MI	\$1,348
COMPUTER SOFTWARE	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS	MI	\$356
EQUIPMENT-OTHER	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS	MI	\$6,677
LEASEHOLD IMPROVEMENTS	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS	MI	\$7,905

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
				<u>\$86,959</u>

PROFESSIONAL BREATHING ASSOCIATES, INC.**Case Number: 13-10822****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	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$63
NON SERIALIZED RENTAL EQ-BED ACCESSORIES	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$22
NON SERIALIZED RENTAL EQUIP - OTHER	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$336
NON SERIALIZED RENTAL EQUIP - REBATES & ADJUSTMENTS	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	(\$13)
NON SERIALIZED RENTAL EQUIP- O2 SUPPLIES	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$1,916
NON SERIALIZED RENTAL EQ- WHEELCHAIR ACCESSORIES	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$59
RENTAL EQUIP-CPAP/BPAP EQUIP	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$43,032
RENTAL EQUIP-CPAP/BPAP/NIPPV	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$10,821
RENTAL EQUIP-DME	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$565
RENTAL EQUIP-HOSPITAL BEDS	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$2,663
RENTAL EQUIP-LOW/AIR FLUID BED	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$1,762
RENTAL EQUIP-NEB EQUIPMENT	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$2,809
RENTAL EQUIP-NIPPV/THERAP VENT	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$41,888
RENTAL EQUIP-O2 CONCENTRATOR	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$36,093
RENTAL EQUIP-O2 LIQ STATIONARY	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$106
RENTAL EQUIP-O2 SUPPLIES	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$4,042
RENTAL EQUIP-WHEELCHAIRS	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$2,007
NON SERIALIZED ASSETS - COMPOSITE ASSETS	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$697

PROFESSIONAL BREATHING ASSOCIATES, INC.**Case Number: 13-10822****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 EQ-BED ACCESSORIES	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$20
NON SERIALIZED RENTAL EQUIP - OTHER	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$294
NON SERIALIZED RENTAL EQUIP - REBATES & ADJUSTMENTS	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	(\$11)
NON SERIALIZED RENTAL EQUIP-O2 SUPPLIES	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$2,733
NON SERIALIZED RENTAL EQUIP-CYLINDERS	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$717
NON SERIALIZED RENTAL EQ-WHEELCHAIR ACCESSORIES	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$522
RENTAL EQUIP-CPAP/BPAP EQUIP	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$66,310
RENTAL EQUIP-CPAP/BPAP/NIPPV	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$11,717
RENTAL EQUIP-DME	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$785
RENTAL EQUIP-HOSPITAL BEDS	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$3,949
RENTAL EQUIP-LYMPHEDEMA PUMPS	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$86
RENTAL EQUIP-NEB EQUIPMENT	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$2,832
RENTAL EQUIP-NIPPV/THERAP VENT	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$32,467
RENTAL EQUIP-O2 CONCENTRATOR	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$53,441
RENTAL EQUIP-O2 PORTABLE UNITS	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$4,047
RENTAL EQUIP-O2 SUPPLIES	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$7,358
RENTAL EQUIP-OTHER RESP EQUIP	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$271
RENTAL EQUIP-SUCTION PUMPS	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$289

PROFESSIONAL BREATHING ASSOCIATES, INC.**Case Number: 13-10822****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-WHEELCHAIRS	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$2,688
NON SERIALIZED ASSETS - COMPOSITE ASSETS	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$892
NON SERIALIZED RENTAL EQ-BED ACCESSORIES	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$201
NON SERIALIZED RENTAL EQUIP - OTHER	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$310
NON SERIALIZED RENTAL EQUIP- O2 SUPPLIES	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$1,100
NON SERIALIZED RENTAL EQUIP- CYLINDERS	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$174
NON SERIALIZED RENTAL EQ- WHEELCHAIR ACCESSORIES	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$568
RENTAL EQUIP-CPAP/BPAP EQUIP	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$14,461
RENTAL EQUIP-CPAP/BPAP/NIPPV	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$3,619
RENTAL EQUIP-DME	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$3,483
RENTAL EQUIP-HOSPITAL BEDS	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$9,576
RENTAL EQUIP-LOW/AIR FLUID BED	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$267
RENTAL EQUIP-NEB EQUIPMENT	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$3,592
RENTAL EQUIP-NIPPV/THERAP VENT	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$3,045
RENTAL EQUIP-O2 CONCENTRATOR	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$18,727
RENTAL EQUIP-O2 PORTABLE UNITS	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$1,151
RENTAL EQUIP-O2 SUPPLIES	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$4,414
RENTAL EQUIP-WHEELCHAIRS	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$2,961

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$682
NON SERIALIZED RENTAL EQUIP - OTHER	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$580
NON SERIALIZED RENTAL EQUIP - REBATES & ADJUSTMENTS	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	(\$7)
NON SERIALIZED RENTAL EQUIP- O2 SUPPLIES	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$1,711
NON SERIALIZED RENTAL EQUIP- CYLINDERS	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$534
NON SERIALIZED RENTAL EQ- WHEELCHAIR ACCESSORIES	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$621
RENTAL EQUIP-CPAP/BPAP EQUIP	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$50,014
RENTAL EQUIP-CPAP/BPAP/NIPPV	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$9,829
RENTAL EQUIP-DME	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$584
RENTAL EQUIP-HOSPITAL BEDS	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$8,440
RENTAL EQUIP-NEB EQUIPMENT	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$4,985
RENTAL EQUIP-NIPPV/THERAP VENT	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$21,541
RENTAL EQUIP-O2 CONCENTRATOR	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$60,443
RENTAL EQUIP-O2 PORTABLE UNITS	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$106
RENTAL EQUIP-O2 SUPPLIES	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$4,882
RENTAL EQUIP-SUCTION PUMPS	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$234
RENTAL EQUIP-WHEELCHAIRS	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$3,813
NON SERIALIZED ASSETS - COMPOSITE ASSETS	95510	Great Lakes Home Medical			\$8

PROFESSIONAL BREATHING ASSOCIATES, INC.**Case Number: 13-10822****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	95510	Great Lakes Home Medical		\$158
NON SERIALIZED RENTAL EQUIP-O2 SUPPLIES	95510	Great Lakes Home Medical		\$76
NON SERIALIZED RENTAL EQ-WHEELCHAIR ACCESSORIES	95510	Great Lakes Home Medical		\$21
RENTAL EQUIP-CPAP/BPAP EQUIP	95510	Great Lakes Home Medical		\$475
RENTAL EQUIP-CPAP/BPAP/NIPPV	95510	Great Lakes Home Medical		\$90
RENTAL EQUIP-HOSPITAL BEDS	95510	Great Lakes Home Medical		\$339
RENTAL EQUIP-NEB EQUIPMENT	95510	Great Lakes Home Medical		\$539
RENTAL EQUIP-NIPPV/THERAP VENT	95510	Great Lakes Home Medical		\$138
RENTAL EQUIP-O2 CONCENTRATOR	95510	Great Lakes Home Medical		\$1,851
RENTAL EQUIP-O2 PORTABLE UNITS	95510	Great Lakes Home Medical		\$311
RENTAL EQUIP-O2 SUPPLIES	95510	Great Lakes Home Medical		\$222
RENTAL EQUIP-WHEELCHAIRS	95510	Great Lakes Home Medical		\$65
NON SERIALIZED ASSETS - COMPOSITE ASSETS	124910	GREAT LAKES HOME MEDICAL	ESCANABA MI	\$749
NON SERIALIZED RENTAL EQUIP - OTHER	124910	GREAT LAKES HOME MEDICAL	ESCANABA MI	\$82
NON SERIALIZED RENTAL EQUIP-O2 SUPPLIES	124910	GREAT LAKES HOME MEDICAL	ESCANABA MI	\$14
NON SERIALIZED RENTAL EQUIP-CYLINDERS	124910	GREAT LAKES HOME MEDICAL	ESCANABA MI	\$49,197
RENTAL EQUIP-O2 CONCENTRATOR	124910	GREAT LAKES HOME MEDICAL	ESCANABA MI	\$4,450
RENTAL EQUIP-O2 PORTABLE UNITS	124910	GREAT LAKES HOME MEDICAL	ESCANABA MI	\$649

PROFESSIONAL BREATHING ASSOCIATES, INC.**Case Number: 13-10822****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	124910	GREAT LAKES HOME MEDICAL	ESCANABA	MI	\$5,426
NON SERIALIZED ASSETS - COMPOSITE ASSETS	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$1,646
NON SERIALIZED RENTAL EQ-BED ACCESSORIES	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$16
NON SERIALIZED RENTAL EQUIP - OTHER	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$525
NON SERIALIZED RENTAL EQUIP- O2 SUPPLIES	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$849
NON SERIALIZED RENTAL EQ- WHEELCHAIR ACCESSORIES	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$674
RENTAL EQUIP-CPAP/BPAP EQUIP	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$12,287
RENTAL EQUIP-CPAP/BPAP/NIPPV	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$2,624
RENTAL EQUIP-DME	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$689
RENTAL EQUIP-HOSPITAL BEDS	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$12,468
RENTAL EQUIP-LOW/AIR FLUID BED	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$1,526
RENTAL EQUIP-LYMPHEDEMA PUMPS	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$23
RENTAL EQUIP-NEB EQUIPMENT	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$2,590
RENTAL EQUIP-NIPPV/THERAP VENT	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$1,493
RENTAL EQUIP-O2 CONCENTRATOR	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$13,257
RENTAL EQUIP-O2 PORTABLE UNITS	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$1,334
RENTAL EQUIP-O2 SUPPLIES	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$1,729
RENTAL EQUIP-OTHER RESP EQUIP	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$37

PROFESSIONAL BREATHING ASSOCIATES, INC.**Case Number: 13-10822****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-SUCTION PUMPS	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$67
RENTAL EQUIP-SUPPORT SUR/SUPP	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$77
RENTAL EQUIP-WHEELCHAIRS	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$5,183
NON SERIALIZED ASSETS - COMPOSITE ASSETS	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$5,102
NON SERIALIZED RENTAL EQ-BED ACCESSORIES	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$1,085
NON SERIALIZED RENTAL EQUIP - OTHER	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$446
NON SERIALIZED RENTAL EQUIP - REBATES & ADJUSTMENTS	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	(\$89)
NON SERIALIZED RENTAL EQUIP- O2 SUPPLIES	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$2,081
NON SERIALIZED RENTAL EQUIP- CYLINDERS	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$1,408
NON SERIALIZED RENTAL EQ- WHEELCHAIR ACCESSORIES	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$1,264
RENTAL EQUIP-CPAP/BPAP EQUIP	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$29,184
RENTAL EQUIP-CPAP/BPAP/NIPPV	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$7,681
RENTAL EQUIP-DME	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$2,623
RENTAL EQUIP-HOSPITAL BEDS	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$25,470
RENTAL EQUIP-LOW/AIR FLUID BED	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$1,472
RENTAL EQUIP-LYMPHEDEMA PUMPS	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$1,092
RENTAL EQUIP-NEB EQUIPMENT	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$5,364

PROFESSIONAL BREATHING ASSOCIATES, INC.**Case Number: 13-10822****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-NIPPV/THERAP VENT	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$2,196
RENTAL EQUIP-O2 CONCENTRATOR	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$50,205
RENTAL EQUIP-O2 LIQ STATIONARY	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$106
RENTAL EQUIP-O2 PORTABLE UNITS	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$1,886
RENTAL EQUIP-O2 SUPPLIES	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$6,610
RENTAL EQUIP-OTHER RESP EQUIP	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$790
RENTAL EQUIP-SUCTION PUMPS	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$586
RENTAL EQUIP-SUPPORT SUR/SUPP	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$105
RENTAL EQUIP-WHEELCHAIRS	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$11,668
NON SERIALIZED ASSETS - COMPOSITE ASSETS	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$35
NON SERIALIZED RENTAL EQ-BED ACCESSORIES	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$115
NON SERIALIZED RENTAL EQUIP - OTHER	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$210
NON SERIALIZED RENTAL EQUIP- O2 SUPPLIES	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$1,413
NON SERIALIZED RENTAL EQUIP- CYLINDERS	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$316
NON SERIALIZED RENTAL EQ- WHEELCHAIR ACCESSORIES	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$157
RENTAL EQUIP-CPAP/BPAP EQUIP	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$10,310
RENTAL EQUIP-CPAP/BPAP/NIPPV	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$2,339
RENTAL EQUIP-DME	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$89

PROFESSIONAL BREATHING ASSOCIATES, INC.**Case Number: 13-10822****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-HOSPITAL BEDS	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$5,904
RENTAL EQUIP-NEB EQUIPMENT	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$3,002
RENTAL EQUIP-O2 CONCENTRATOR	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$11,493
RENTAL EQUIP-O2 LIQ STATIONARY	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$319
RENTAL EQUIP-O2 PORTABLE UNITS	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$106
RENTAL EQUIP-O2 SUPPLIES	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$4,245
RENTAL EQUIP-SUCTION PUMPS	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$171
RENTAL EQUIP-WHEELCHAIRS	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$527
NON SERIALIZED RENTAL EQ-BED ACCESSORIES	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$39
NON SERIALIZED RENTAL EQUIP - OTHER	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$377
NON SERIALIZED RENTAL EQUIP-O2 SUPPLIES	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$608
NON SERIALIZED RENTAL EQUIP-CYLINDERS	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$1,160
NON SERIALIZED RENTAL EQ-WHEELCHAIR ACCESSORIES	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$31
RENTAL EQUIP-CPAP/BPAP EQUIP	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$15,799
RENTAL EQUIP-CPAP/BPAP/NIPPV	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$3,174
RENTAL EQUIP-DME	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$206
RENTAL EQUIP-HOSPITAL BEDS	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$7,389

PROFESSIONAL BREATHING ASSOCIATES, INC.**Case Number: 13-10822****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	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$1,206
RENTAL EQUIP-NIPPV/THERAP VENT	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$2,028
RENTAL EQUIP-O2 CONCENTRATOR	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$3,622
RENTAL EQUIP-O2 PORTABLE UNITS	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$1,873
RENTAL EQUIP-O2 SUPPLIES	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$1,934
RENTAL EQUIP-SUPPORT SUR/SUPP	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$23
RENTAL EQUIP-WHEELCHAIRS	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$501
NON SERIALIZED ASSETS - COMPOSITE ASSETS	104510	MEDWEST	MARSHFIELD	WI	\$393
NON SERIALIZED RENTAL EQUIP - OTHER	104510	MEDWEST	MARSHFIELD	WI	\$1,083
NON SERIALIZED RENTAL EQUIP - REBATES & ADJUSTMENTS	104510	MEDWEST	MARSHFIELD	WI	(\$59)
NON SERIALIZED RENTAL EQUIP-O2 SUPPLIES	104510	MEDWEST	MARSHFIELD	WI	\$2,758
NON SERIALIZED RENTAL EQUIP-CYLINDERS	104510	MEDWEST	MARSHFIELD	WI	\$190
NON SERIALIZED RENTAL EQ-WHEELCHAIR ACCESSORIES	104510	MEDWEST	MARSHFIELD	WI	\$428
RENTAL EQUIP-CPAP/BPAP EQUIP	104510	MEDWEST	MARSHFIELD	WI	\$33,378
RENTAL EQUIP-CPAP/BPAP/NIPPV	104510	MEDWEST	MARSHFIELD	WI	\$7,893
RENTAL EQUIP-DME	104510	MEDWEST	MARSHFIELD	WI	\$1,198

PROFESSIONAL BREATHING ASSOCIATES, INC.**Case Number: 13-10822****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-HOSPITAL BEDS	104510	MEDWEST	MARSHFIELD	WI	\$4,079
RENTAL EQUIP-LOW/AIR FLUID BED	104510	MEDWEST	MARSHFIELD	WI	\$529
RENTAL EQUIP-NEB EQUIPMENT	104510	MEDWEST	MARSHFIELD	WI	\$6,702
RENTAL EQUIP-NIPPV/THERAP VENT	104510	MEDWEST	MARSHFIELD	WI	\$12,222
RENTAL EQUIP-O2 CONCENTRATOR	104510	MEDWEST	MARSHFIELD	WI	\$24,850
RENTAL EQUIP-O2 LIQ STATIONARY	104510	MEDWEST	MARSHFIELD	WI	\$425
RENTAL EQUIP-O2 PORTABLE UNITS	104510	MEDWEST	MARSHFIELD	WI	\$1,499
RENTAL EQUIP-O2 SUPPLIES	104510	MEDWEST	MARSHFIELD	WI	\$5,446
RENTAL EQUIP-SUPPORT SUR/SUPP	104510	MEDWEST	MARSHFIELD	WI	\$58
RENTAL EQUIP-WHEELCHAIRS	104510	MEDWEST	MARSHFIELD	WI	\$2,657
NON SERIALIZED ASSETS - COMPOSITE ASSETS	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$469
NON SERIALIZED RENTAL EQ-BED ACCESSORIES	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$34
NON SERIALIZED RENTAL EQUIP - OTHER	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$368
NON SERIALIZED RENTAL EQUIP - REBATES & ADJUSTMENTS	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	(\$3)
NON SERIALIZED RENTAL EQUIP- CYLINDERS	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$85
NON SERIALIZED RENTAL EQ- WHEELCHAIR ACCESSORIES	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$121
RENTAL EQUIP-CPAP/BPAP EQUIP	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$33,285
RENTAL EQUIP-CPAP/BPAP/NIPPV	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$5,863

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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-DME	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$23
RENTAL EQUIP-HOSPITAL BEDS	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$3,213
RENTAL EQUIP-NEB EQUIPMENT	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$2,411
RENTAL EQUIP-NIPPV/THERAP VENT	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$11,252
RENTAL EQUIP-O2 CONCENTRATOR	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$5,475
RENTAL EQUIP-O2 PORTABLE UNITS	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$106
RENTAL EQUIP-O2 SUPPLIES	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$269
RENTAL EQUIP-SUPPORT SUR/SUPP	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$40
RENTAL EQUIP-WHEELCHAIRS	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$2,925
NON SERIALIZED ASSETS - COMPOSITE ASSETS	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI		\$682
NON SERIALIZED RENTAL EQUIP - OTHER	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI		\$515
NON SERIALIZED RENTAL EQUIP - REBATES & ADJUSTMENTS	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI		(\$328)
NON SERIALIZED RENTAL EQUIP- O2 SUPPLIES	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI		\$6,097
NON SERIALIZED RENTAL EQUIP- CYLINDERS	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI		\$77
NON SERIALIZED RENTAL EQ- WHEELCHAIR ACCESSORIES	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI		\$489
RENTAL EQUIP-CPAP/BPAP EQUIP	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI		\$247,004
RENTAL EQUIP-CPAP/BPAP/NIPPV	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI		\$57,770

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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-DME	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI	\$538
RENTAL EQUIP-ENT/PAR/IV SUPP	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI	\$431
RENTAL EQUIP-HOSPITAL BEDS	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI	\$6,658
RENTAL EQUIP-LOW/AIR FLUID BED	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI	\$1,604
RENTAL EQUIP-NEB EQUIPMENT	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI	\$18,185
RENTAL EQUIP-NIPPV/THERAP VENT	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI	\$76,137
RENTAL EQUIP-O2 CONCENTRATOR	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI	\$118,084
RENTAL EQUIP-O2 LIQ STATIONARY	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI	\$17
RENTAL EQUIP-O2 PORTABLE UNITS	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI	\$2,703
RENTAL EQUIP-O2 SUPPLIES	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI	\$13,012
RENTAL EQUIP-OTHER RESP EQUIP	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI	\$2,567
RENTAL EQUIP-SUCTION PUMPS	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI	\$282
RENTAL EQUIP-WHEELCHAIRS	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS MI	\$1,964
				\$1,666,071

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

Exhibit B-30

Inventory

<u>Asset Description</u>	<u>Net Book Value</u>
DME/PHARMACY/PRINTING INVENTORY	\$107,154
	<hr/> \$107,154 <hr/>

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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 JCAHO	103310	ABC MEDICAL SUPPLY	ATLANTA	MI	\$694
PREPAID JCAHO	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI	\$694
PREPAID EXPENSES - PROP TAX	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$563
PREPAID JCAHO	102510	ABC MEDICAL SUPPLY	GLADWIN	MI	\$694
PREPAID EXPENSES - PROP TAX	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$687
PREPAID JCAHO	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI	\$694
PREPAID JCAHO	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI	\$288
PREPAID JCAHO	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI	\$288
PREPAID JCAHO	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI	\$288
PREPAID JCAHO	104310	GREAT LAKES HOME MEDICAL	SAULT SAINTE MARIE	MI	\$244
PREPAID EXPENSES - PROP TAX	104510	MEDWEST	MARSHFIELD	WI	\$6,083
PREPAID JCAHO	104510	MEDWEST	MARSHFIELD	WI	\$288
PREPAID JCAHO	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI	\$694
PREPAID EXPENSES - PROP TAX	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS	MI	\$2,460
PREPAID JCAHO	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS	MI	\$694
					\$15,354

In re: PROFESSIONAL BREATHING ASSOCIATES, INC.

Case No. 13-10822

**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
			C	U	D			
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**

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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.

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

Exhibit D-1

Nature of Lien: Long-Term Liabilities

<u>Creditor's Name and Mailing Address</u> <u>Including Zip Code And An Account Number</u>	<u>Codebtor</u>	<u>Date Claim Was Incurred, Description</u> <u>And Value of Property Subject To Lien</u>	<u>C</u> <u>U</u> <u>D</u>	<u>Amount of Claim</u> <u>Without Deducting</u> <u>Value Of Collateral</u>	<u>Unsecured</u> <u>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: PROFESSIONAL BREATHING ASSOCIATES, INC.Case No. 13-10822

**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: PROFESSIONAL BREATHING ASSOCIATES, INC.

Case No. 13-10822

**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"/>	\$567
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"/>	

10 total continuation sheets attached

Total

\$567

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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.

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
STATE OF MICHIGAN DEPT. OF TREASURY DEPT. 77003 DETROIT, MI 48277-0003 ACCOUNT NO.: 19452	<input type="checkbox"/>	UNKNOWN	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$567	UNDETERMINED	UNDETERMINED
				<u>\$567</u>		

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
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
INDIANA DEPARTMENT OF REVENUE SALES TAX DEPARTMENT 100 N SENATE AVENUE INDIANAPOLIS, IN 46204-2253 ACCOUNT NO.: 10627	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
OHIO TREASURER OF STATE OHIO DEPARTMENT OF TAXATION P.O. BOX 16561 COLUMBUS, OH 43216-6561 ACCOUNT NO.: 815213	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
PA DEPARTMENT OF REVENUE BUREAU OF RECEIPTS AND CONTROL DEPARTMENT 280406 HARRISBURG, PA 17128-0406 ACCOUNT NO.: 9209	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
STATE OF MICHIGAN DEPT. OF TREASURY DEPT. 77003 DETROIT, MI 48277-0003 ACCOUNT NO.: 1945202	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
WISCONSIN DEPT OF REVENUE P.O. BOX 930389 MILWAUKEE, WI 53293-0389 ACCOUNT NO.: 2028509	<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>

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
BRILEY TOWNSHIP ASSESSOR (MONTMORENCY) ATTN. ASSESSOR'S OFFICE P.O. BOX 207 ATLANTA, MI 49709 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
ESCANABA CITY ASSESSOR (DELTA) ATTN. ASSESSOR'S OFFICE 410 LUDINGTON ST. ESCANABA, MI 49829 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
GLADWIN CITY ASSESSOR (GLADWIN) ATTN. ASSESSOR'S OFFICE 1000 W. CEDAR AVE GLADWIN, MI 48624 ACCOUNT NO.: 29656	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
HILLSDALE CITY ASSESSOR (HILLSDALE) ATTN. ASSESSOR'S OFFICE 97 N. BROAD ST HILLSDALE, MI 49242 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
INVERNESS TOWNSHIP ASSESSOR (CHEBOYGAN) ATTN. CLAYTON MCGOVERN 223 S. HURON ST CHEBOYGAN, MI 49721 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
IRON RIVER TOWNSHIP ASSESSOR (IRON) ATTN. ASSESSOR'S OFFICE 102 MCNUTT ROAD IRON RIVER, MI 49935 ACCOUNT NO.: 6869203	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
LIVONIA CITY ASSESSOR (WAYNE) ATTN. ASSESSOR'S OFFICE 33000 CIVIC CENTER DRIVE LIVONIA, MI 48154 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
MARSHFIELD CITY ASSESSOR (WOOD) ATTN. ASSESSOR'S OFFICE PO BOX 727 MARSHFIELD, WI 54449-0727 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
MENOMINEE CITY ASSESSOR (MENOMINEE) ATTN. ASSESSOR'S OFFICE 2511 10TH ST MENOMINEE, MI 49858 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
NEGAUNEE TOWNSHIP ASSESSOR (MARQUETTE) ATTN. ASSESSOR'S OFFICE 42 M-35 NEGAUNEE, MI 49866 ACCOUNT NO.: 1755003	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
NEGAUNEE TOWNSHIP TREASURER 42 STATE HIGHWAY M-35 NEGAUNEE, MI 49866 ACCOUNT NO.: 1755004	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
ROCHESTER HILLS CITY ASSESSOR (OAKLAND) ATTN. ASSESSOR'S OFFICE 1000 ROCHESTER HILLS DR ROCHESTER, MI 48309 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
SAULT SAINTE MARIE CITY ASSESSOR (CHIPPEWA) ATTN. ASSESSOR'S OFFICE 225 E. PORTAGE AVE SAULT SAINTE MARIE, MI 49783 ACCOUNT NO.: 4919503	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
WEST BRANCH CITY ASSESSOR (OGEMAW) ATTN. ASSESSOR'S OFFICE 121 N. FOURTH ST WEST BRANCH, MI 48661 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
						<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
CITY OF STOW P.O. BOX 1668 STOW, OH 44224 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
PENNSYLVANIA DEPARTMENT OF REVENUE P.O. BOX 280708 HARRISBURG, PA 17128-0708 ACCOUNT NO.: 9209	<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>

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
CITY OF CANTON INCOME TAX PO BOX 2418 CANTON, OH 44701 ACCOUNT NO.: 00189588	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
CITY OF DETROIT COLEMAN A YOUNG MUNICIPAL CENTER 2 WOODWARD AVE, STE 1200 DETROIT, MI 48226 ACCOUNT NO.: 593098434	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
CITY OF LAPEER 576 LIBERTY PARK LAPEER, MI 48446 ACCOUNT NO.: 593098434	<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 45999-0046 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
MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS UNEMPLOYMENT INSURANCE AGENCY 3024 W GRAND BLVD, STE 11-500 DETROIT, MI 48202 ACCOUNT NO.: 0952031	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
OHIO DEPARTMENT OF JOB AND FAMILY SERVICES OFFICE OF UNEMPLOYMENT COMPANSATION PO BOX 182404 COLUMBUS, OH 43218-2404 ACCOUNT NO.: 1458546003	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT DIVISION OF UNEMPLOYMENT INSURANCE PO BOX 7905 MADISON , WI 53707-7905 ACCOUNT NO.: 6799330003	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
						<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

In re: PROFESSIONAL BREATHING ASSOCIATES, INC.

Case No. 13-10822

**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"/>	\$51,204
See Attached Schedule F-2		Paid Trade Vendors	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$175,722
See Attached Schedule F-3		Payor Credit Balance	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	\$57,189
See Attached Schedule F-4		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"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	

66 total continuation sheets attached

Total **\$284,682**

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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**

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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.

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
ACCENT BUSINESS SOLUTIONS P.O. BOX 1915 APPLETON, WI 54912 VENDOR NO.: 116217	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$570
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"/>	\$67
ADVANCED SLEEP NEURODIAGNOSTIC PC 24001 ORCHARD LAKE ROAD #140 FARMINGTON, MI 48336 VENDOR NO.: 139608	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$3,360
AIR LIQUIDE AMERICA CORP PO BOX 95198 CHICAGO, IL 60694-5198 VENDOR NO.: 2912	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$1,383
ANTHONY PAUL MAYVILLE 429 SO 17TH ST ESCANABA, MI 49829 VENDOR NO.: 150392	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$455
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"/>	\$100
ARJOHUNTLEIGH INC. P.O. BOX 844746 DALLAS, TX 75284-4746 VENDOR NO.: 2921	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$765
ATTENTION TO DETAIL CHRISTOPHER W THOMPSON 319 N. 6TH STREET WEST BRANCH, MI 48661 VENDOR NO.: 139832	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$60

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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BETTY MANSFIELD E24355 OLD US 2 EAST WATERMEET, MI 49969 VENDOR NO.: 154494	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$16
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"/>	\$107
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"/>	\$154
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"/>	\$2,207
CENTRAL FIRE PROTECTION 1798 NORTHERN STAR DRIVE TRAVERSE CITY, MI 49696 VENDOR NO.: 73102	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$33
CHRIS DACK 118 W. HOUGHTON AVENUE WEST BRANCH, MI 48661 VENDOR NO.: 132757	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$350
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"/>	\$1,730
CITY OF ESCANABA PO BOX 948 ESCANABA, MI 49829 VENDOR NO.: 72877	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$439

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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CITY OF GLADWIN 1000 W. CEDAR AVE GLADWIN, MI 48624 VENDOR NO.: 19447	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$598
CITY OF MENOMINEE 2511 10TH STREET MENOMINEE, MI 49858 VENDOR NO.: 62669	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$59
CITY OF ROCHESTER HILLS 1000 ROCHESTER HILLS DRIVE ROCHESTER HILLS, MI 48309-3034 VENDOR NO.: 17549	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$25
CITY OF WEST BRANCH 121 N 4TH ST WEST BRANCH, MI 48661 VENDOR NO.: 26169	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$94
COMPUTER TRANSPORTATION SERVICES LTD DBA MOVEIT SPECIALIZED LOGISTICS 103 MOVEIT DRIVE P.O. BOX 220 BREDA, IA 51436 VENDOR NO.: 93613	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$476
CONSUMERS ENERGY .. LANSING, MI 48937-0001 VENDOR NO.: 12502	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$1,453
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"/>	\$484
CULLIGAN P.O. BOX 2932 WICHITA, KS 67201 VENDOR NO.: 201	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$63

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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CULLIGAN WATER CONDITIONING PO BOX 225 HILLSDALE, MI 49242 VENDOR NO.: 201	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$19
DECOCK BOTTLED GAS & APPLIANCE CO INC 6731 HWY US-2 & 41 & M-35 ESCANABA, MI 49829 VENDOR NO.: 73077	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$476
DELTA DISPOSAL PO BOX 886 ESCANABA, MI 49829 VENDOR NO.: 89529	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$28
DEVILBISS HEALTH CARE, INC P.O. BOX 951875 DALLAS, TX 75395-1875 VENDOR NO.: 228	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$207
DTE ENERGY P.O. BOX 740786 CINCINNATI, OH 45274-0786 VENDOR NO.: 13168	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$988
EASYLINK SERVICES CORPORATION P.O. BOX 791247 BALTIMORE, MD 21279-1247 VENDOR NO.: 142162	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$48
EDNA DONOHUE N3005 MCVEY RD GILMAN, WI 54433 VENDOR NO.: 154461	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$55
ENGINEERED PROTECTION SYSTEMS 750 FRONT AVE N.W., SUITE 300 GRAND RAPIDS, MI 49504-4470 VENDOR NO.: 112057	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$170

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

Exhibit F-1

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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"/>	\$1,727
FABER CONSTRUCTION JEREMY FABER 2403 S PALMETTO AVENUE MARSHFIELD, WI 54449 VENDOR NO.: 144912	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$565
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"/>	\$72
FIRE EXTINGUISHER SALES & SVC. 31551 GROESBECK FRASER, MI 48026-2592 VENDOR NO.: 24441	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$160
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"/>	\$969
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"/>	\$1,764
H & S PROTECTION SYSTEMS INC 901 CLARK STREET STEVENS POINT, WI 54481 VENDOR NO.: 135401	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$171
HEALTHEOS BY MULTIPLAN, INC. P.O. BOX 29940 GENERAL POST OFFICE NEW YORK, NY 10087-9940 VENDOR NO.: 126158	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$50

PROFESSIONAL BREATHING ASSOCIATES, INC.

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HILLSDALE BOARD OF PUBLIC UTL. P.O. BOX 279 HILLSDALE, MI 49242-0279 VENDOR NO.: 22725	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$414
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"/>	\$3,274
INSIGHT DIRECT USA, INC. P.O. BOX 731069 DALLAS, TX 75373-1069 VENDOR NO.: 113231	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$585
J.F. AHERN CO P.O. BOX 470 ACCOUNTING DEPARTMENT FOND DU LAC, WI 54936-0470 VENDOR NO.: 145368	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$132
JAMES GREIG 807 WEST GENESEE STREET IRON RIVER, MI 49935 VENDOR NO.: 154492	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$19
JAYSEC TECHNOLOGIES, LLC 10025 INVESTMENT DR CENTURY PARK BLDG 3,STE 160 KNOXVILLE, TN 37932 VENDOR NO.: 132637	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$2,131
JOERNS HEALTHCARE P.O. BOX 933733 ATLANTA, GA 31193-3733 VENDOR NO.: 13659	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$129
LIFE CARE SLEEP DIAGNOSTICS 7200 W. SAGINAW HWY. SUITE 2 LANSING, MI 48917 VENDOR NO.: 136232	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$60

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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MADA MEDICAL PRODUCTS, INC. 625 WASHINGTON AVE CARLSTADT, NJ 07072 VENDOR NO.: 1572	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$89
MARLOWE GAS COMPANY INC 600 HOMER ROAD IRON RIVER, MI 49935 VENDOR NO.: 30099	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$222
MARSHFIELD ELECTRIC & WATER 2000 S. CENTRAL AVENUE PO BOX 670 MARSHFIELD, WI 54449-0670 VENDOR NO.: 22728	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$202
MCCARDEL WATER CONDITIONING 40 HUGHES DR TRAVERSE CITY, MI 49696 VENDOR NO.: 93846	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$17
MED-DYNE 2775 SOUTH FLOYD STREET LOUISVILLE, KY 40209 VENDOR NO.: 43128	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$168
MEDLINE INDUSTRIES INC DEPT. CH 14400 PALATINE, IL 60055-4400 VENDOR NO.: 522	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$1,171
MELSTROM ENTERPRISES DALE MELSTROM 4963 HWY U.S. 2 WEST IRON RIVER, MI 49935 VENDOR NO.: 30548	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$210
MICHIGAN GAS UTILITIES P.O. BOX 70006 PRESCOTT, AZ 86304-7006 VENDOR NO.: 22315	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$340

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NATURS 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"/>	\$331
NORWAY SPRINGS, INC. PO BOX 606 IRON MOUNTAIN, MI 49801 VENDOR NO.: 95346	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$76
OLD DOMINION FREIGHT LINE INC. P.O. BOX 198475 ATLANTA, GA 30384-8475 VENDOR NO.: 5054	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$340
PATTERSON MEDICAL PO BOX 93040 CHICAGO, IL 60673-3040 VENDOR NO.: 1073	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$225
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"/>	\$5,730
PROCESS INSTRUMENTS INC 615 E CARSON ST PITTSBURGH, PA 15203-1021 VENDOR NO.: 153314	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$114
QUICK'S CONTRACTING L.L.C. 147 CLENDENING RD GLADWIN, MI 48624 VENDOR NO.: 73637	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$185
REPUBLIC SERVICES #761 P.O. BOX 9001099 LOUISVILLE, KY 40290-1099 VENDOR NO.: 49078	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$52

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RESMED CORP. PO BOX 51054 LOS ANGELES, CA 90051-5354 VENDOR NO.: 3148	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$5,664
ROBERT WAZNIAK W 6240 BIRCHCREEK RD MENOMINEE, MI 49858 VENDOR NO.: 154498	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$16
SHAY WATER CO. CUSTOM COFFEE PO BOX 1926 SAGINAW, MI 48605 VENDOR NO.: 30726	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$61
SHRED EXPERTS 1595 CHAMPAGNE DRIVE S SAGINAW, MI 48604 VENDOR NO.: 143850	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$135
SHRED SAFE, LLC. 9026 RICHFIELD DRIVE MARSHFIELD, WI 54449 VENDOR NO.: 102932	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$90
SLEEP DIAGNOSTICS OF MICHIGAN, PC 4707 MCLEOD STREET SAGINAW, MI 48604 VENDOR NO.: 155101	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$1,240
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"/>	\$70
THE CEI GROUP, INC. 4850 STREET ROAD, SUITE 200 TREVOSE, PA 19053 VENDOR NO.: 137430	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$2,599

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
TLW ELECTRIC 5075 IRWIN DRIVE HOLLY, MI 48442 VENDOR NO.: 150195	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$269
USA MOBILITY WIRELESS, INC P.O. BOX 660324 DALLAS, TX 75266-0324 VENDOR NO.: 84754	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$29
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"/>	\$1,003
WASTE MANAGEMENT PO BOX 78251 PHOENIX, AZ 85062-8251 VENDOR NO.: 929	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$639
WE ENERGIES F/K/A WISCONSIN ELEC./WIS. GAS PO BOX 2089 MILWAUKEE, WI 53201-2089 VENDOR NO.: 78236	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$210
WISCONSIN PUBLIC SERVICE PO BOX 19003 GREEN BAY, WI 54307-9003 VENDOR NO.: 20463	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$448
				\$51,204

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
ANTHEM BLUE CROSS BLUE SHIELD OF KY PO BOX 24445 LOUISVILLE, KY 40224-0445	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$68
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"/>	\$324
PAID TRADE VENDORS			
ATTENTION TO DETAIL CHRISTOPHER W THOMPSON 319 N. 6TH STREET WEST BRANCH, MI 48661	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$60
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"/>	\$4,101
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"/>	\$113
PAID TRADE VENDORS			
BLUE CROSS BLUE SHIELD PO BOX 366 DETROIT, MI 48231-0366	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$949
PAID TRADE VENDORS			
CATHLENE BURNHAM CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$600
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"/>	\$4,215
PAID TRADE VENDORS			

PROFESSIONAL BREATHING ASSOCIATES, INC.

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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>
DARLENE KRAUS CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$65
PAID TRADE VENDORS			
DEBRA J FOOR CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$30
PAID TRADE VENDORS			
DEVILBISS HEALTH CARE, INC P.O. BOX 951875 DALLAS, TX 75395-1875	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$574
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"/>	\$512
PAID TRADE VENDORS			
FISHER & PAYKEL HEALTHCARE DEPT CH 16926 PALATINE, IL 60055-6926	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$2,844
PAID TRADE VENDORS			
GINA THOMAS CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$146
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"/>	\$499
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"/>	\$39,027
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"/>	\$1,322
PAID TRADE VENDORS			

PROFESSIONAL BREATHING ASSOCIATES, INC.

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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>
MCKESSON MEDICAL-SURGICAL P.O. BOX 630693 CINCINNATI, OH 45263-0693	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$2,626
PAID TRADE VENDORS			
MEDLINE INDUSTRIES INC DEPT. CH 14400 PALATINE, IL 60055-4400	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$1,084
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"/>	\$4,823
PAID TRADE VENDORS			
PETTY CASH MEDWEST MEDICAL SUPPLY 40 MCCOLLUM STREET 104710 HILLSDALE, MI 49242	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$40
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"/>	\$2,423
PAID TRADE VENDORS			
QUICK'S CONTRACTING L.L.C. 147 CLENDENING RD GLADWIN, MI 48624	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$100
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"/>	\$36,726
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"/>	\$41,665
PAID TRADE VENDORS			

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
SALTER LABS 8399 SOLUTIONS CENTER CHICAGO, IL 60677-8003	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$4,296
PAID TRADE VENDORS			
SEAFARERS HEALTH & BENEFIT PLAN 5201 AUTH WAY CAMP SPRINGS, MD 20746	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$27
PAID TRADE VENDORS			
SECURITY HEALTH PLAN 1515 SAINT JOSEPH AVE. P.O. BOX 8000 MARSHFIELD, WI 54449-8000	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$159
PAID TRADE VENDORS			
SENTRY INSURANCE PO BOX 8032 STEVENSPOINT, WI 54481	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$182
PAID TRADE VENDORS			
SLEEP DIAGNOSTICS OF MICHIGAN, PC 4707 MCLEOD STREET SAGINAW, MI 48604	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$8,500
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"/>	\$5,001
PAID TRADE VENDORS			
SUN PRINT MANAGEMENT 5441 PROVOST DR HOLIDAY, FL 34690	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$1,007
PAID TRADE VENDORS			
THE AFTERMARKET GROUP 3866 SOLUTIONS CENTER CHICAGO, IL 60677-3008	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$2,517
PAID TRADE VENDORS			

PROFESSIONAL BREATHING ASSOCIATES, INC.

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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>
THERESA OLSEN CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$16
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"/>	\$3,327
PAID TRADE VENDORS			
VIRTUOX INC 5850 CORAL RIDGE DRIVE STE 304 CORAL SPRINGS, FL 33076	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$227
PAID TRADE VENDORS			
WORTHINGTON CYLINDERS CORP. P.O. BOX 532575 ATLANTA, GA 30353-2575	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$5,526
PAID TRADE VENDORS			
			\$175,722

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
(1061) PATIENT REFUNDS CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$20,433
PATIENT REFUNDS					
(14) ESCHEAT PATIENT REFUNDS CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$2,238
ESCHEAT PATIENT REFUNDS					
AARP PO BOX 6083 CYPRESS, CA 90630	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AARP 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					
ABP ADMINISTRATION PO BOX 82060 ROCHESTER, MI 48308	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AETNA PO BOX 14586 LEXINGTON, KY 40512	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AETNA - COVENTRY ADVANTRA FREEDOM MI 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					

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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 OH COVENTRY PFFS PO BOX 7154 LONDON, KY 40742-7154 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA - COVENTRY ADVANTRA FREEDOM WI COVENTRY PFFS PO BOX 7154 LONDON, KY 40742-7154 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA - COVENTRY AETNA - COVENTRY PO BOX 8402 LONDON, KY 40742 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA BED PROGRAM 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 CHOICE PO BOX 14079 LEXINGTON, KY 40512 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA NATIONAL AETNA NATIONAL PO BOX 14079 LEXINGTON, KY 40512 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA OPEN PLAN AETNA MI MEDICARE OPEN PLAN PF PO BOX 981107 EL PASO, TX 79998 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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 OPEN PLAN AETNA WI MEDICARE OPEN PLAN PF PO BOX 981107 EL PASO, TX 80029 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA OPEN PLAN AETNA WI MEDICARE OPEN PLAN PFFS PO BOX 981107 EL PASO, TX 80029 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA PULMODOSE NON PAR PO BOX 129 BLUE BELL, PA 19422 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA SECONDARY PAPER CLAIMS PO BOX 1125 BLUE BELL, PA 19422 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA SELECT PO BOX 981106 EL PASO, TX 79998 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA US HEALTHCARE PO BOX 14079 LEXINGTON, KY 40512 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AFLAC 1932 WYNNNTON RD COLUMBUS, GA 31999 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

PROFESSIONAL BREATHING ASSOCIATES, INC.

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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>
AIDE ASSOCIATION 4321 N BALLARD RD APPLETON, WI 54919	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
ALLIED BENEFITS HEALTHSPAN PO BOX 909786-60690 CHICAGO, IL 60690	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
ALLIED HEALTHCARE PO BOX 2417 CHICAGO, IL 60690	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AMA INSURANCE COMPANY 515 N STATE ST 3RD FL CHICAGO, IL 60610	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AMERAPLAN INC 30001 BIG BEAVER RD TROY, MI 48084	<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 MEDICAL SECURITY NON PO BOX 19032 GREEN BAY, WI 54307	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

PROFESSIONAL BREATHING ASSOCIATES, INC.

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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 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					
AMERIGROUP AMERIGROUP OH PO BOX 61010 VIRGINIA BEACH, VA 23466-1010	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AMERIGROUP AMERIGROUP OH EXISITNG PATIENTS PO BOX 61010 VIRGINIA BEACH, VA 23466-1010	<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 PO BOX 82060 ROCHESTER, MI 48308	<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					

PROFESSIONAL BREATHING ASSOCIATES, INC.

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Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
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					
ANTHEM BCBS OH ANTHEM BCBS OH BLUE INDEMNITY 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 INSURANCE COMPANIES D/B/A ANTHEM BLUE CROSS AND BLUE SHIELD 2221 EDWARD HOLLAND DR. RICHMOND, VA 23230	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
ANTHEM NH ANTHEM BCBS NH MCR PFFS SMART VALUE PLAN PO BOX 533 N HAVEN, CT 06473	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
ANTHEM OH ANTHEM OH EXISTING PATIENTS ONLY 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 WI ANTHEM BCBS WI PO BOX 105187 ATLANTA, GA 30348	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
ANTHEM WI ANTHEM BCBS WI 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
APWU HEALTH PLAN SECONDARY PAP PO BOX 1358 GLEN BURNIE, MD 21060 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
ARBOR HOSPICE 2366 OAK VALLEY DR ANN ARBOR, MI 48103 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
ARM GRP 340 QUADRANGLE DRIVE BOLINGBROOK, IL 60440 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
ASR MI PO BOX 6392 GRAND RAPIDS, MI 49516 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 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AUTO OWNERS INSURANCE PO BOX 2001 WILLMAR, MN 56201 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

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<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
AUTO OWNERS INSURANCE PIP CLAI PO BOX 30512 LANSING, MI 48909	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AUXIANT ACCT HEALTH NON PAR PO BOX 90991 WILWAUKEE, WI 53209	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BANKERS LIFE CASUALTY PO BOX 1935 CARMEL, IN 46082	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BANKERS LIFE CASUALTY NON PAR PO BOX 1935 CARMEL, IN 46082	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BANKERS LIFE SECONDARY PAPER C 500 W PLAINFIELD RD COUNTRYSIDE, IL 60525	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BAY MILLS INDIAN COMMUNITY 12124 W LAKSHORE DR ATTN CHS PROGRAM BRIMLEY, MI 49715	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BCBS PREMERA BC COMMERCIAL PO BOX 91059 SEATTLE, WA 98111	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
BCBS MEDICARE PLUS BLUE PO BOX 81700 ROCHESTER, MI 48308 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS CA* PO BOX 60007 LOS ANGELES, CA 90060-7 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS FEDERAL PO BOX 14113 LEXINGTON, KY 40512 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS IL 300 E RANDOLPH CHICAGO, IL 60601 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS MI BCBS MI 600 E LAFAYETTE BLVD DETROIT, MI 48226 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS MI FEDERAL EMPLOYEE PROGR PO BOX 312599 DEPT 1112 DETROIT, MI 48231 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS MI SECONDARY PAPER CLAIMS 26829 LAWRENCE AVE CENTER LINE, MI 48015 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

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<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
BCBS MO PPO PO BOX 105187 ATLANTA, GA 30348	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BCBS TEXAS PPO PO BOX 660044 DALLAS, TX 75266	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BCBS TX MCR ADV P O BOX 660044 DALLAS, TX 75266	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BCBS TX TRADITIONAL PAR PLAN PO BOX 660044 DALLAS, TX 75266	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BCBS WI PO BOX 2909 MILWAUKEE, WI 53201	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BCBS WI SECONDARY PAPER CLAIMS PO BOX 1582 MILWAUKEE, WI 53201	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BCN MEDIGAP PO BOX 68710 GRAND RAPIDS, MI 49516	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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BEECHSTREET PO BOX 17329 IRVINE, CA 92623 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BLUE CARE NETWORK HMO PO BOX 510 WARREN, MI 48090 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BLUE CROSS BLUE SHIELD OF MICHIGAN PROVIDER ENROLLMENT, MC B443 600 E. LAFAYETTE BLVD. DETROIT, MI 48226-2998 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
CARE IMPROVEMENT WI PLUS PO BOX 488 LINTHICUM, MD 21090 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
CARESOURCE MI PO BOX 1307 DAYTON, OH 45401 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
CARESOURCE OH PO BOX 8730 DAYTON, OH 45401-8730 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
CAREWORKS OH WC PO BOX 182726 COLUMBUS, OH 43218-2726 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

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CBCA ADMIN PO BOX 1339 MINNEAPOLIS, MN 55440	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CENTRAL PENN TEAMSTERS HEALTH PO BOX 15224 READING, PA 19612	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CENTRAL STATES HEALTH WELFARE PO BOX 309998 SALT LAKE CITY, UT 84130	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
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					
CHAMPVA ADMIN PO BOX 469064 DENVER, CO 80246	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CHARTWELL 2214 PINEHURST DR MIDDLETON, WI 53562	<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					

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CIGNA GREAT WEST HEALTHCARE 1000 GREATWEST DR KENNETT, MO 63857	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CIGNA OPEN ACCESS PLUS PO BOX 182223 CHATTANOOGA, TN 37422	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CIGNA OPEN ACCESS PLUS NON PAR PO BOX 182223 CHATTANOOGA, TN 37422	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CIGNA SECONDARY PAYOR PO BOX 182223 CHATTANOOGA, TN 37422	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
COFINITY PO BOX 2720 FARMINGTON HILLS, MI 48333	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
COFINITY PPOM ROCKY MTN CHOCOL PO BOX 2720 FARMINGTON HILLS, MI 48333	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
COMMUNITY CARE CENTRAL WI 3349 CHURCH ST ATTN CLAIMS STEVENS POINT, WI 54481	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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COMMUNITY CARE WI PORTAGE COUNTY 817 WHITING AVENUE STEVENS POINT, WI 54481	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
COMMUNITY PARTNERSHIP HEALTH PLAN MEDICAID PO BOX 8000 MARSHFIELD, WI 54449-8000	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CONNECTICUT GENERAL PO BOX 55270 PHOENIX, AZ 85078	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CONTINENTAL LIFE ACCIDENT SECO PO BOX 11686 SALT LAKE CITY, UT 84147	<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					
COOPERATIVE BENEFIT ADMIN PO BOX 6249 LINCOLN, NE 68506	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CORE SOURCE FL PO BOX 25307 WINSTON SALEM, NC 27114	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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CORESOURCE AETNA SIGNATURE ADM PO BOX 2920 CLINTON, IA 52733 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
COVENTRY IA HEALTH CARE NON PA PO BOX 7404 LONDON, KY 40742 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
CUSTOM DESIGN BENEFIT 5589 CHEVIOT RD CINCINNATI, OH 45247 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
CYPRUS MIAMI PO BOX 7020 APPLETON, WI 54912 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
DMENSION BENEFIT MANAGEMENT PO BOX 82060 ROCHESTER, MI 48308 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
DMENSION BENEFIT MGMT PO BOX 82060 ROCHESTER, MI 48309 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
DMENSION BENEFIT MGMT NON PAR PO BOX 82060 ROCHESTER, MI 48309 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

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DMENSION BENEFITS MGMNT PO BOX 81700 ROCHESTER, MI 48308 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
DUNN ASSOCIATES PO BOX 26410 OKLAHOMA CITY, OK 73100 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
ELK COUNTRY ANIMAL SHELTER PO BOX 434 11484 YOUNGS RD ATLANTA, MI 49709 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
EMERGENCY CO BAY MILLS 3406 S PINE VILLAGE RD BRIMLEY, MI 49715 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
EVERANCE MMA PO BOX 483 GOSHEN, IN 46527 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
FAMILY LIFE INSURANCE 10700 NORTH WEST FREEWAY HOUSTON, TX 77092 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
FARMERS 27260 HAGGERTY STE A 1 FARMINGTON HILLS, MI 48331 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

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FISERV HEALTH SVCS NON PAR PO BOX 30544 SALT LAKE CITY, UT 84130 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
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
GLOBAL CARE CLAIMS DEPT PO BOX 247 ALPHARETTA, GA 30009 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
GLOBAL MEDICAL MGMNT 1300 CONCORD TERRACE STE 300 SUNRISE, FL 33323 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
GOLDEN RULE 712 11TH ST LAWRENCEVILLE, IL 62439 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
GPM LIFE PO BOX 2679 OMAHA, NE 68103 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
GROUP HEALTH EAU CLAIRE PO BOX 3217 EAU CLAIRE, WI 54702 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

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HAP MI COMMERCIAL PO BOX 02459 DETROIT, MI 48202	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HAP PREFERRED PO BOX 02399 DETROIT, MI 48202	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HEALTH ALLIANCE PLAN MI HAP 2850 W GRAND BLVD CLAIMS DEPT DETROIT, MI 48202	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HEALTH DESIGN PLUS PO BOX 2580 HUDSON, OH 44236	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HEALTH EOS PO BOX 6090 DEPERE, WI 54115	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HEALTH NET MI FEDERAL 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					
HEALTH NET OH 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					

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HEALTH NET WI 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					
HEALTH SMART BENEFIT SOLUTIONS PO BOX 22779 LEXINGTON, KY 40522-2779	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HEALTHMARKETS MI CARE ASSURED PO BOX 69349 HARRISBURG, PA 17110	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HEALTHMARKETS WI CARE ASSURED PO BOX 69349 HARRISBURG, PA 17110	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HEALTHNET HEALTH NET FEDERAL OH 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					
HEALTHNET HEALTH NET FEDERAL MI PRIME 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					
HEALTHPLUS MI COMMERCIAL TPA PO BOX 1700 FLINT, MI 48501	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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HEALTHPLUS MI MCD PO BOX 1700 FLINT, MI 48501	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HEALTHPLUS MI MCR PO BOX 1700 FLINT, MI 48501	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HEARTLAND OH HOSPICE 3131 S DIXIE DR STE 208 DAYTON, OH 45414	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HIRSP PO BOX 8961 MADISON, WI 53708	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HIRST PO BOX 8961 MADISON, WI 53708	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HME NATIONAL NETWORK PO BOX 81520 ROCHESTER, MI 48308	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HME NATIONAL UAW RETIREE PO BOX 81520 ROCHESTER, MI 48308	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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HOMELINK PO BOX 1860 WATERLOO, IA 50704	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HOSPICE ADVANTAGE 199 US HWY 231 NORTH TROY, AL 36081	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HOSPICE ADVANTAGE WEST BRANCH 3217 W M55 STE B WEST BRANCH, MI 48661	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HOSPICE HELPING HANDS 335 E HOUGHTON AVE WEST BRANCH, MI 48661	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HOSPICE LITTLE TRAVERSE BAY 1 HILAND DR PETOSKEY, MI 32811	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HOSPICE OF MICHIGAN 400 MACK AVE DETROIT, MI 48201	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HOSPICE SUNRISE SHORE 109 N 2ND AVE STE 201 ALPENA, MI 49707	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
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 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 HUMANA MI 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 WI 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					
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					
IRON RIVER HOSPICE CARE CTR 330 LINCOLN AVE IRON RIVER, MI 49935	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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JP FARLEY CORPORATION PO BOX 458022 WESTLAKE, OH 44145 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
KBIC CONTRACT HEALTH SVCS 102 SUPERIOR AVE BARAGA, MI 49908 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
LAC VIEUX DESERT HEALTH CLINIC PO BOX 249 WATERSMEET, MI 49969 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
LIBERTY MUTUAL PO BOX 7203 LONDON, KY 40742 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
LOYAL AMERICAN PO BOX 30010 AUSTIN, TX 78755 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MAIL HANDLERS BENEFIT SECONDAR PO BOX 8402 LONDON, KY 40742 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MANAGED CARE MEDICARE ADVANTAG PO BOX 32593 DETROIT, MI 48232 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

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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					
MANAGED CARE MEDICARE PREMIUM PO BOX 13336 NEWARK, NJ 07101	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MANAGED HEALTH SERVICES PO BOX 3001 FARMINGTON, MO 63640	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MANAGED HEALTH SERVICES IN MCD PO BOX 3002 FARMINGTON, MO 63640	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MARQUETTE GENERAL HOME HEALTH 420 MAGNETIC MARQUETTE, MI 49855	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MARQUETTE GENERAL HOME HEALTH HOSPICE 420 MAGNETIC MARQUETTE, MI 49855	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MCLAREN HEALTH MEDICAID PO BOX 1511 FLINT, MI 48501	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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MCLAREN HEALTH PPO PO BOX 1511 FLINT, MI 48501 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MCLAREN HOSPICE 1515 CAL DR DAVISON, MI 48423 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MEBS 3809 LAKE EASTBROOK BLVD GRAND RAPIDS, MI 49546 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MEDICA MEDICA MEDICAID PO BOX 30990 SALT LAKE CITY, UT 84130 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MEDICA PO BOX 30990 SALT LAKE CITY, UT 84130 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MEDICA MEDICA COMMERCIAL PO BOX 30990 SALT LAKE CITY, UT 84130 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MEDICAID MICHIGAN PO BOX 30043 LANSING, MI 48909 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$8,263

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MEDICAID WISCONSIN 313 BIETTNER BLVD MADISON, WI 53784	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$6,309
PAYOR CREDIT BALANCE					
MEDICAL MUTUAL HMO PO BOX 6018 CLEVELAND, OH 44101	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MEDICAL MUTUAL OH PFFS PO BOX 94938 CLEVELAND, OH 44101-4938	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MEDICAL MUTUAL SUPERMED PO BOX 94938 CLEVELAND, OH 44101	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MEDICARE PLUS BLUE BCBS PO BOX 32593 DETROIT, MI 48232	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MEDICARE REGION B ADMINISTAR FEDERAL 8115 KNEW ROAD INDIANAPOLIS, IN 46207	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$19,947
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					

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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"/>	\$0
PAYOR CREDIT BALANCE					
MENOMINEE CARE CTR 501 SECOND ST MENOMINEE, MI 49858	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MERIDIAN HEALTH PLAN MI 1001 WOODWARD AVE STE 510 DETROIT, MI 48226	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MERIDIAN HEALTH PLAN MI CHILD 1001 WOODWARD AVE STE 510 DETROIT, MI 48226	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MERITAIN HEALTH NON PAR PO BOX 27267 MINNEAPOLIS, MN 55427	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MESSA 1475 KENDALE BLVD E LANSING, MI 48826	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MI PROPERTY CASUALTY PO BOX 531266 LIVONIA, MI 48153	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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MID MI HOSPICE BAKER 102 W REED MOBERLY, MO 65202 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MIDWEST SECURITY ADMIN PO BOX 574 ONALASKA, WI 54650 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MMAA MI TEAM CARE ADVANTAGE PO BOX 69314 HARRISBURG, PA 17106-9314 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MMAA OH TEAM CARE ADVANTAGE PO BOX 69314 HARRISBURG, PA 17106-9314 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MOAA PO BOX 9126 DES MOINES, IA 50306 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MOLINA ADVANTAGE NON PAR PO BOX 22815 LONG BEACH, CA 90801 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MOLINA OH HEALTHCARE PO BOX 22712 LONG BEACH, CA 90801 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

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MSC CARE MANAGEMENT PO BOX 2005 WARREN, MI 48090	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MUTUAL OF OMAHA 19255 EVERETT LANE MOKENA, IL 60888	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MUTUAL OF OMAHA SECONDARY PAPE MUTUAL OF OMAHA PLAZA OMAHA, NE 68175	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
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					
MUTUAL PROTECTIVE MEDICAL PO BOX 3477 OMAHA, NE 68103	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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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 ELEVATOR INDUSTRY PO BOX 910 NEW TOWN SQUARE, PA 19073	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
NEA GROUP INSURANCE PO BOX 10424 DES MOINES, IA 50306	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
NETWORK HEALTH INSURANCE CORP PO BOX 568 MENASHA, WI 54952	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
NETWORK PLATNIUM PLUS HEALTH PO BOX 3687 SCRANTON, PA 18505	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
NGS CORESOURCE PO BOX 7676 ST CLAIR SHORES, MI 48080	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
NGS CORESOURCE SAULT ST MARIE PO BOX 2310 MT CLEMENS, MI 48046	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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NORTH AMERICAN PO BOX 44160 MADISON, WI 53744	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
NORTHSTAR HEALTH SYSTEM 269 BARSTAD RD S COTTONWOOD, MN 56229	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
NORTHWOOD NORTHWOOD INC BCN ADVANTAGE PO BOX 510 WARREN, MI 48090	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
NORTHWOOD NORTHWOOD INC PO BOX 510 WARREN, MI 48090	<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					
OPERATING ENGINEERS HEALTH BEN PO BOX 160 PEWAUKEE, WI 53072	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PBA BAY AREA MEDICAL PO BOX 4687 OAK BROOK, IL 60522	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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PHYSICIANS MUTUAL PO BOX 2018 OMAHA, NE 68103 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PHYSICIANS PLUS PO BOX 269017 PLANO, TX 75026 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PIONEER STATE MUTUAL 1510 N ELMS RD FLINT, MI 48532 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PIPEFITTER WELFARE FUND 45 N OGDEN AVE CHICAGO, IL 60607 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PRIORITY HEALTH PO BOX 232 GRAND RAPIDS, MI 49501 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PRIORITY HEALTH MCR ADVANTAGE PO BOX 232 1231 E BELTLINE AVE NE GRAND RAPIDS, MI 49525 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PRIORITY HEALTH MCR ADVANTAGE PLAN HMO PO BOX 232 1231 E BELTLINE AVE NE GRAND RAPIDS, MI 49525-4501 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

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PRIORITY HEALTH MEDICAID PO BOX 298 GRAND RAPIDS, MI 49501-232	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PROFESSIONAL BENEFITS ADMIN PO BOX 4687 OAKBROOK, IL 60522	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PROGRESSIVE MEDICAL PO BOX 1470 WESTERVILLE, OH 43086	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PROGRESSIVE MEDICAL WORKERS CO PO BOX 1470 WESTERVILLE, OH 43086	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PROGRESSIVE MEDICAL WORKERS COMP PO BOX 1470 WESTERVILLE, OH 43086	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PROGRESSIVE UMWA MEDICAL PO BOX 1470 ACCOUNTS PAYABLE WESTERVILLE, OH 43086	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PRUDENTIAL SECONDARY PAPER CLA PO BOX 27718 HOUSTON, TX 77227	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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PULMODOSE PYRAMID LIFE NON PAR PO BOX 742568 HOUSTON, TX 77274	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PYRAMID LIFE INSURANCE COMPANY PO BOX 742568 HOUSTON, TX 77274	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
REGENCE ADMIN PO BOX 52890 BELLEVUE, WA 98015	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
RETIREE MEDICAL PLAN PO BOX 10439 DES MOINES, IA 50306	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
RNA PO BOX 10850 CLEARWATER, FL 33757	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
ROA INSURANCE PLAN P O BOX 10403 DES MOINES, IA 50306	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
ROYAL NEIGHBORS OF AMERICA PO BOX 10850 CLEARWATER, FL 33757	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
RX30 LOB7 PO BOX 533411 ORLANDO, FL 32853 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
SEAFARERS HEALTH BENEFIT PO BOX 380 PINEY POINT, MD 20674 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
SECURE HORIZON PULMODOSE 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
SECURITY ADMIN SVCS PPO PO BOX 8000 MARSHFIELD, WI 54449 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
SECURITY ADVOCATE HEALTH PLAN PO BOX 8000 MARSHFIELD, WI 54449 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
SECURITY BADGERCARE HEALTH PLA PO BOX 8000 MARSHFIELD, WI 54449 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
SECURITY BADGERCARE HEALTH PLAN PO BOX 8000 MARSHFIELD, WI 54449-8000 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
SECURITY COMMERCIAL HEALTH PLA PO BOX 8000 MARSHFIELD, WI 54449	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
SECURITY COMMERCIAL HEALTH PLAN PO BOX 8000 MARSHFIELD, WI 54449-8000	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
SECURITY FAMILY HEALTH PLAN PO BOX 8000 MARSHFIELD, WI 54449	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
SECURITY HEALTH PLAN PO BOX 8000 MARSHFIELD, WI 54449	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
SELECT CARE LABOR CARE PO BOX 830489 BIRMINGHAM, AL 35283-489	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
SENTRY CLAIM SVCS PO BOX 8032 STEVENS POINTE, WI 54481	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
SHEET METAL WORKERS NATIONAL H PO BOX 1449 GOODLETTSVILLE, TN 37070	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

PROFESSIONAL BREATHING ASSOCIATES, INC.

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Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
SMW SHEET METAL WORKERS PO BOX 1449 GOODLETTSVILLE, TN 37070 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
SOUTH BRANCH TWSP EMS PO BOX 606 ROSCOMMON, MI 48653 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
STANDARD LIFE ACCIDENT PO BOX 696800 SAN ANTONIO, TX 78269 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
STATE FARM INS PIP CLAIMS PO BOX 661023 DALLAS, TX 75266 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
STATE FARM INSURANCE PO BOX 106107 ATLANTA, GA 30348 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
STERLING MI HEALTH PLAN PO BOX 269003 PLANO, TX 75026-9003 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
STERLING OH HEALTH PLAN PO BOX 269003 PLANO, TX 75026-9003 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

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Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
STERLING WI 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					
SUMMACARE INC PO BOX 3620 AKRON, OH 44309	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
THRIVENT FINANCIAL 4321 N BALLARD RD APPLETON, WI 54919	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
TODAYS OPTIONS MI PFFS 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 MI 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 OH PFFS 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 OH 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					

PROFESSIONAL BREATHING ASSOCIATES, INC.

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Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
TODAYS OPTIONS WI PFES 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 WI 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					
TOTAL CLAIM SOLUTIONS PO BOX 10888 GREEN BAY, WI 54307	<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					
TRICARE NORTH PO BOX 870140 SURFSIDE BEACH, SC 29587	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
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 TRI NORTH PO BOX 870140 SURFSIDE BEACH, SC 29587	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
TRICARE 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					
UHC UHC MI SECURE HORIZONS MEDICAR 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 PO BOX 30555 SALT LAKE CITY, UT 84130	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC AARP HEALTHCARE OPTIONS SE PO BOX 740819 ATLANTA, GA 30374	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC AARP SECURE HORIZON MEDICA PO BOX 31362 SALT LAKE CITY, UT 84131	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

PROFESSIONAL BREATHING ASSOCIATES, INC.

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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 AMERICHOICE MEDICAID NON PAR 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 COMMERCIAL PO BOX 740800 ATLANTA, GA 30374	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC COMMERCIAL PO BOX 30555 SALT LAKE CITY, UT 84130	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC EVERCARE AMERICHOICE PO BOX 31361 SALT LAKE CITY, UT 84130	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC GREAT LAKES HEALTHPLAN PO BOX 2127 SOUTHFIELD, MI 48037	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC MI 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 NATIONAL UHC PACIFICARE HMO SECURE HORI 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					

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<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
UHC PACIFICARE HMO SECURE HORIZONS PO BOX 31353 SALT LAKE CITY, UT 84131	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC PRIMARY COMMERCIAL PO BOX 30884 SALT LAKE CITY, UT 84130	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC WI 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					
UMR PO BOX 145804 CINCINNATI, OH 45250	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UMR KRS HEALTH PLAN PO BOX 30541 SALT LAKE CITY, UT 84130	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UMR KY NON PAR PO BOX 30541 SALT LAKE CITY, UT 84130	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UMR NC PO BOX 30541 SALT LAKE CITY, UT 84130	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

PROFESSIONAL BREATHING ASSOCIATES, INC.

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Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
UMR UHC UNITED MEDICAL RESOURC PO BOX 30541 SALT LAKE CITY, UT 84130	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UMR WAUSAU PO BOX 30541 SALT LAKE CITY, UT 84130	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNICARE PO BOX 26038 GREENSBORO, NC 27420	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNICARE MI SECURITY CHOICE PO BOX 795180 SAN ANTONIO, TX 78279	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNICARE NATIONAL PO BOX 60099 LOS ANGELES, CA 90060	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED AMERICAN INC NON PAR PO BOX 8080 MCKINNEY, TX 75070	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED AMERICAN LIFE P O BOX 8080 MCKINNEY, TX 75070	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
UNITED COMMERCIAL TRAVELERS PO BOX 159019 COLUMBUS, OH 43215	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED HEALTH INTEGRATED PO BOX 30783 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 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 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 HEALTHCARE WI PO BOX 5280 KINGSTON, NY 12402	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED MILITARY MN PO BOX 7064 CAMDEN, SC 29020	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

PROFESSIONAL BREATHING ASSOCIATES, INC.

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Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
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 AMERICAN NON PAR PO BOX 130 ATTN CLAIMS DEPT PENSACOLA, FL 32591	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNIVERSAL OH 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 OH HEALTH CARE PFES 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					
UPHP PO BOX 190 MARQUETTE, MI 49855	<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 MI 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					

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<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
USA MANAGED WICARE 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					
USCD 200 W ARBPR DR SAN DIEGO, CA 92103-8501	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WABASH MEMORIAL HOSPITAL ASSOC PO BOX 1340 DECATUR, IL 62525	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WASHINGTON MUTUAL PO BOX 1939 CARMEL, IN 46082	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WEA TRUST PO BOX 7338 MADISON, WI 53707	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WEB TPA NON PAR 8500 FREEPORT PKWY SOUTH SUITE 400 IRVING, TX 75063	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WEBTPA PO BOX 1928 GRAPEVINE, TX 76099	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
WELLCARE OH MCR ADVANTAGE PLAN PO BOX 31224 TAMPA, FL 33631-3224	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WELLPATH PO BOX 7102 LONDON, KY 40742	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WESTERN WISCONSIN CARES 1407 S ANDREWS ST LA CROSSE, WI 54603	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WI EDUCATION ASSOC WEA PO BOX 8220 MADISON, WI 53708	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WILSON MCSHANE 3001 METRO DR STE 500 BLOOMINGTON, MN 55425	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WISCONSIN LABORERS 4633 LIUNA WAY STE 201 DE FOREST, WI 53532	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WISCONSIN PHYSICIAN SVCS PO BOX 8190 MADISON, WI 53708	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

PROFESSIONAL BREATHING ASSOCIATES, INC.

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Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
WORLD INSURANCE PO BOX 21690 EAGAN, MN 55121	<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					
WPS COMMERICAL PO BOX 981 BROOKFIELD, WI 53008	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
					\$57,189

PROFESSIONAL BREATHING ASSOCIATES, INC.

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Exhibit F-4

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>
NOLASCO, SIMONE 27328 THOMAS AVE WARREN, MI 48092 ACCOUNT NO.: WC0126 WORKERS COMPENSATION CLAIMANT	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	UNKNOWN
				<u>UNKNOWN</u>

In re: PROFESSIONAL BREATHING ASSOCIATES, INC.

Case No. 13-10822

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.d., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, 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 executory contracts and/or unexpired leases to report on this Schedule G.

See Attached Schedule G-1	Professional Services
See Attached Schedule G-2	Real Property Lease
See Attached Schedule G-3	Regulatory / Compliance / Payor

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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**

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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.

PROFESSIONAL BREATHING ASSOCIATES, INC.

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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>
ADVANCED SLEEP NEURODIAGNOSTICS	PROFESSIONAL SERVICES	Sleep Center Service Agreement		2901	MOHAMMED ZAHOOR, MD 24001 ORCHARD LAKE ROAD #140 FARMINGTON HILLS, MI 48336
SLEEP DIAGNOSTICS OF MICHIGAN (NEW)	PROFESSIONAL SERVICES	Sleep Center Service Agreement		2945	1050 S. OTSEGO AVE GAYLORD, MI 49735

TOTAL NUMBER OF CONTRACTS: 2

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
ATLANTA INVESTORS GROUP	REAL PROPERTY LEASE EXPIRING ON 8/31/2015	12519 State St- Atlanta, MI			103310	2387	C/O JOEL AND WENDY OTTO 18465 PLEASANT VALLEY ROAD ATLANTA, MI 49709
BRANDT CONSTRUCTION COMPANY	REAL PROPERTY LEASE EXPIRING ON 9/30/2013	3011 Danforth Road- Escanaba, MI			124910	1685	PO BOX 353 ESCANABA, MI 49829-0353
BRANDT CONSTRUCTION COMPANY	REAL PROPERTY LEASE EXPIRING ON 9/30/2013	3011 Danforth Road- Escanaba, MI			124910	1685	705 STEPHENSON AVENUE ESCANABA, MI 49829
CAROL ANN CARON & RICHARD P. CARON	REAL PROPERTY LEASE EXPIRING ON 6/30/2016	307 W. Cedar St- Gladwin, MI			102510	2384	553 WHITE ROAD GLADWIN, MI 48624
CENTRAL MICHIGAN MANAGEMENT & LEASING CO.	REAL PROPERTY LEASE EXPIRING ON 12/31/2013	34 & 40 McCollum St- Hillsdale, MI			104710	2399	P.O. BOX 267 63 NORTH HOWELL STREET HILLSDALE, MI 49242
JANET E. MELSTROM & DALE I. MELSTROM	REAL PROPERTY LEASE EXPIRING ON 12/31/2014	4963 US Hwy 2 West- Iron River, MI			105110	2403	4963 HWY. US 2 WEST IRON RIVER, MI 49935
JUSTIN BRADLEY CO.	REAL PROPERTY LEASE EXPIRING ON 6/30/2016	122 West Houghton- West Branch, MI			101910	2378	310 WEST FRONT STREET SUITE 401 TRAVERSE CITY, MI 49684
M&M PLAZA ENTERPRISES, LLC	REAL PROPERTY LEASE EXPIRING ON 7/31/2018	1309 8th Ave (M & M Plaza)- Menominee, MI			103710	2390	BARB KILLEN 1301 EIGHTH AVE MENOMINEE, MI 49858
PAUL F. WOLF & NELDA C. WOLF	REAL PROPERTY LEASE EXPIRING ON 10/31/2014	606 East Third St- Marshfield, WI			104510	2396	10195 BLUFF DR PITTSVILLE, WI 54466
PAUL J. FRANCE & SHELLI FRANCE	REAL PROPERTY LEASE EXPIRING ON 9/30/2014	9750 North Straits Hwy- Cheboygan, MI			102410	2381	1951 HENNINGS RD CHEBOYGAN, MI 49721
RICHARD & SHAWN HATCH	REAL PROPERTY LEASE EXPIRING ON 9/30/2014	256 US 41 East- Negaunee, MI			103910	2392	776 HOLLI BLUE RD. CHAMPION, MI 49814

PROFESSIONAL BREATHING ASSOCIATES, INC.

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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>
STAR BATT DEVELOPMENT CORP.	REAL PROPERTY LEASE EXPIRING ON 4/30/2014	1683	Star Batt Dr-	Rochester Hills, MI	7010	1390	1974 STAR BATT DRIVE ROCHESTER HILLS, MI 48309
STAR BATT DEVELOPMENT CORP.	REAL PROPERTY LEASE EXPIRING ON 4/30/2014	1683	Star Batt Dr-	Rochester Hills, MI	7010	1390	1928 STAR-BATT DRIVE, SUITE E ROCHESTER HILLS, MI 48309
TWIN CITY DRY DOCK & MARINE INC	REAL PROPERTY LEASE EXPIRING ON 2/28/2016	2237	Ashmun St-	Sault Sainte Marie, MI	104310	1312	7131 S. RIDGE ROAD SAULT STE. MARIE, MI 49783
TWIN CITY DRY DOCK & MARINE INC	REAL PROPERTY LEASE EXPIRING ON 2/28/2016	2237	Ashmun St-	Sault Sainte Marie, MI	104310	1312	JEANNIE GLOVER 5296 SOUTH NICOLET ROAD SAULT STE. MARIE, MI 49783

TOTAL NUMBER OF CONTRACTS: 15

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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 OH COVENTRY PFFS	REGULATORY / COMPLIANCE / PAYOR	Advantra Freedom PFFS OH	1477731164	2169	PO BOX 7154 LONDON, KY 40742-7154
ADVANTRA FREEDOM WI COVENTRY PFFS	REGULATORY / COMPLIANCE / PAYOR	Advantra Freedom PFFS WI	1154301752	2176	PO BOX 7154 LONDON, KY 40742-7154
AETNA WI MEDICARE OPEN PLAN PFFS	REGULATORY / COMPLIANCE / PAYOR	Aetna Medicare Wisconsin	1154301752	1942	PO BOX 981107 EL PASO, TX 80029
AMERIGROUP OH	REGULATORY / COMPLIANCE / PAYOR	AMERIGROUP OH	1366412421	4068	PO BOX 61010 VIRGINIA BEACH, VA 23466-1010
AMERIGROUP OH EXISTING PATIENTS	REGULATORY / COMPLIANCE / PAYOR	Amerigroup Ohio Medicaid	1366412421	2712	PO BOX 61010 VIRGINIA BEACH, VA 23466-1010
ANCILLARY CARE SVCS	REGULATORY / COMPLIANCE / PAYOR	Ancillary Care Services	MULTIPLE	1319	5429 LYNDON B JOHNSON FWY SUITE 850 DALLAS, TX 75240
ANTHEM BCBS NH MCR PFFS SMART VALUE PLAN	REGULATORY / COMPLIANCE / PAYOR	Anthem BCBS NH MCR PFFS Smart Value	1346220159	3531	PO BOX 533 NORTH HAVEN, CT 06473
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
ANTHEM BCBS WI MCR PFFS SMART VALUE PLAN	REGULATORY / COMPLIANCE / PAYOR	Anthem BCBS WI MCR PFFS Smart Value	MULTIPLE	3533	PO BOX 105187 ATLANTA, GA 30348

PROFESSIONAL BREATHING ASSOCIATES, INC.

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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 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 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 OH HMO PPO POS	MULTIPLE	1961	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 KY MCR ADVANTAGE HMOPPO	REGULATORY / COMPLIANCE / PAYOR	Anthem KY MCR Advantage HMO PPO	1326009358	2068	PO BOX 105187 ATLANTA, GA 30348
ANTHEM OH EXISTING PATIENTS ONLY	REGULATORY / COMPLIANCE / PAYOR	Anthem Ohio Existing Patients	1295705341	1982	PO BOX 105187 ATLANTA, GA 30348
ASR MI	REGULATORY / COMPLIANCE / PAYOR	ASR-Michigan	MULTIPLE	1525	PO BOX 6392 GRAND RAPIDS, MI 49516-6392
BC CA MEDICAL	REGULATORY / COMPLIANCE / PAYOR	BCBS of WI Anthem	1154301752	2549	PO BOX 60007 LOS ANGELES, CA 90060-0007
BCBS MO PPO	REGULATORY / COMPLIANCE / PAYOR	Anthem BCBS Missouri PPO	MULTIPLE	1156	PO BOX 105187 ATLANTA, GA 30348

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<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
BLUE CROSS BLUE SHIELD OF MICHIGAN	REGULATORY / COMPLIANCE / PAYOR	BCBS MI	MULTIPLE	1263	PROVIDER ENROLLMENT, MC B443 600 E. LAFAYETTE BLVD. DETROIT, MI 48226-2998
CARE IMPROVEMENT WI PLUS	REGULATORY / COMPLIANCE / PAYOR	CARE IMPROVEMENT PLUS WI	1154301752	4301	PO BOX 488 LINTHICUM, MD 21090-0488
CARESOURCE OH	REGULATORY / COMPLIANCE / PAYOR	CareSource	1477731164	2378	PO BOX 8730 DAYTON, OH 45401-8730
CAREWORKS OH WC	REGULATORY / COMPLIANCE / PAYOR	BUREAU WORKERS COMP OH BWC	1124098348	4279	PO BOX 182726 COLUMBUS, OH 43218-2726
CENTERS FOR MEDICARE & MEDICAID SERVICES	REGULATORY / COMPLIANCE / PAYOR	Provider Enrollment Paper Application 855S Form	0327070017	1065	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	0327070001	1063	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	0327070012	1072	NATIONAL SUPPLIER CLEARINGHOUSE PALMETTO GBA, AG-495 2300 SPRINGDALE DRIVE, BLDG. 1 CAMDEN, AR 29020

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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	0327070014	1064	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	0327070019	1066	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	0327070018	1067	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	0327070013	1068	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	0327070006	1069	NATIONAL SUPPLIER CLEARINGHOUSE PALMETTO GBA, AG-495 2300 SPRINGDALE DRIVE, BLDG. 1 CAMDEN, AR 29020

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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	0327070009	1070	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	0327070002	1071	NATIONAL SUPPLIER CLEARINGHOUSE PALMETTO GBA, AG-495 2300 SPRINGDALE DRIVE, BLDG. 1 CAMDEN, AR 29020
COFINITY	REGULATORY / COMPLIANCE / PAYOR	PPOM - MI	MULTIPLE	1262	PO BOX 2720 FARMINGTON HILLS, MI 48333
COMMUNITY CARE WI PORTAGE COUNTY	REGULATORY / COMPLIANCE / PAYOR	Community Care Portage County	1154301752	1885	817 WHITING AVENUE STEVENS POINT, WI 54481
COMMUNITY PARTNERSHIP HEALTH PLAN MEDICAID	REGULATORY / COMPLIANCE / PAYOR	Community Health Partners Inc Medicaid	MULTIPLE	2410	PO BOX 8000 MARSHFIELD, WI 54449-8000
DMENSION BENEFIT MANAGEMENT	REGULATORY / COMPLIANCE / PAYOR	Dmension Benefit Management	MULTIPLE	1660	PO BOX 82060 ROCHESTER, MI 48308-2060
DUNN ASSOCIATES	REGULATORY / COMPLIANCE / PAYOR	Dunn & Associates	1508846379	1826	PO BOX 26410 OKLAHOMA CITY, OK 73100
HAP MI COMMERCIAL	REGULATORY / COMPLIANCE / PAYOR	HAP of Michigan Commercial	MULTIPLE	2873	PO BOX 02459 DETRIOT, MI 48202-2459

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<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
HEALTH ALLIANCE PLAN MI HAP	REGULATORY / COMPLIANCE / PAYOR	HAP of Michigan	MULTIPLE	2874	2850 W GRAND BLVD CLAIMS DEPT DETROIT, MI 48202
HEALTH NET FEDERAL OH PRIME	REGULATORY / COMPLIANCE / PAYOR	HEALTH NET FEDERAL OH PRIME	1295705341	4057	PO BOX 870140 SURFSIDE BEACH, SC 29587-9740
HEALTH NET MI FEDERAL	REGULATORY / COMPLIANCE / PAYOR	Health Net Federal MI	MULTIPLE	1438	PO BOX 870140 SURFSIDE BEACH, SC 29587-9740
HEALTH NET OH FEDERAL	REGULATORY / COMPLIANCE / PAYOR	Health Net Federal OH	1437129160	1433	PO BOX 870140 SURFSIDE BEACH, SC 29587-9740
HEALTH NET WI FEDERAL	REGULATORY / COMPLIANCE / PAYOR	Health Net Federal WI	1255311585	1519	PO BOX 870140 SURFSIDE BEACH, SC 29587-9740
HEALTH SMART BENEFIT SOLUTIONS	REGULATORY / COMPLIANCE / PAYOR	Little Tracerse Bay Band Odawa Indian Health PRGRM	1861462590	5009	PO BOX 22779 LEXINGTON, KY 40522-2779
HEALTHMARKETS MI CARE ASSURED	REGULATORY / COMPLIANCE / PAYOR	Healthmarkets Care Assured MI	MULTIPLE	2900	PO BOX 69349 HARRISBURG, PA 17110
HEALTHMARKETS WI CARE ASSURED	REGULATORY / COMPLIANCE / PAYOR	Healthmarkets Care Assured WI	1154301752	2909	PO BOX 69349 HARRISBURG, PA 17110
HEALTHPLUS MI COMMERCIAL TPA	REGULATORY / COMPLIANCE / PAYOR	Healthplus of MI Comm & TPA	MULTIPLE	3355	PO BOX 1700 FLINT, MI 48501-1700
HEALTHPLUS MI MCD	REGULATORY / COMPLIANCE / PAYOR	Healthplus of MI Medicaid	MULTIPLE	3354	PO BOX 1700 FLINT, MI 48501-1700

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<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
HEALTHPLUS MI MCR	REGULATORY / COMPLIANCE / PAYOR	Health Plus of Michigan MCR	MULTIPLE	3357	PO BOX 1700 FLINT, MI 48501
HEARTLAND OH HOSPICE	REGULATORY / COMPLIANCE / PAYOR	Heartland Hospice OH	MULTIPLE	1777	3131 S DIXIE DR STE 208 DAYTON, OH 45414
HOMELINK	REGULATORY / COMPLIANCE / PAYOR	Homelink Mailhandlers	1255311585	891	PO BOX 1860 WATERLOO, IA 50704
HOSPICE HELPING HANDS	REGULATORY / COMPLIANCE / PAYOR	Hospice of Helping Hands Inc	MULTIPLE	1107	335 E HOUGHTON AVE WEST BRANCH, MI 48661
HOSPICE LITTLE TRAVERSE BAY	REGULATORY / COMPLIANCE / PAYOR	Hospice of Little Traverse Bay	1487624268	1399	1 HILAND DR PETOSKEY, MI 32811
HUMANA CHOICECARE	REGULATORY / COMPLIANCE / PAYOR	Humana Choicecare	MULTIPLE	892	AMFIRST INSURANCE PO BOX 16708 JACKSON, MS 39236
HUMANA INC.	REGULATORY / COMPLIANCE / PAYOR	Humana Gold Choice MI	MULTIPLE		ATTN: LAW DEPARTMENT PO BOX 1438 LOUISVILLE, KY 40201-1438
HUMANA INC.	REGULATORY / COMPLIANCE / PAYOR	Humana Gold Choice WI	1154301752		ATTN: LAW DEPARTMENT PO BOX 1438 LOUISVILLE, KY 40201-1438
HUMANA MI GOLD CHOICE	REGULATORY / COMPLIANCE / PAYOR	Humana Gold Choice MI	MULTIPLE	1761	PO BOX 14601 LEXINGTON, KY 40512
HUMANA NATIONAL CONTRACTING	REGULATORY / COMPLIANCE / PAYOR	Humana Gold Choice MI	MULTIPLE		500 WEST MAIN STREET- 9TH FLOOR LOUISVILLE, KY 40202

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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 NATIONAL CONTRACTING	REGULATORY / COMPLIANCE / PAYOR	Humana Gold Choice WI	1154301752		500 WEST MAIN STREET- 9TH FLOOR LOUISVILLE, KY 40202
HUMANA WI GOLD CHOICE	REGULATORY / COMPLIANCE / PAYOR	Humana Gold Choice WI	1154301752	1770	PO BOX 14601 LEXINGTON, KY 40512
IRON RIVER HOSPICE CARE CTR	REGULATORY / COMPLIANCE / PAYOR	Iron River Care CTR	1750351656	1398	330 LINCOLN AVE IRON RIVER, MI 49935
MANAGED CARE MEDICARE PLUS BLUE PFFS	REGULATORY / COMPLIANCE / PAYOR	Medicare Plus Blue PFFS	MULTIPLE	3718	PO BOX 81700 ROCHESTER, MI 48308
MARQUETTE GENERAL HOME HEALTH HOSPICE	REGULATORY / COMPLIANCE / PAYOR	Marquette General Home Health	MULTIPLE	3731	420 MAGNETIC MARQUETTE, MI 49855
MCLAREN HEALTH MEDICAID	REGULATORY / COMPLIANCE / PAYOR	McLaren Health Medicaid	MULTIPLE	1622	PO BOX 1511 FLINT, MI 48501-1511
MCLAREN HEALTH PPO	REGULATORY / COMPLIANCE / PAYOR	McLaren Health PPO	MULTIPLE	1623	PO BOX 1511 FLINT, MI 48501-1511
MCLAREN HOSPICE	REGULATORY / COMPLIANCE / PAYOR	McLaren Hospice	1255311585	145	1515 CAL DR DAVISON, MI 48423
MEDICA COMMERCIAL	REGULATORY / COMPLIANCE / PAYOR	Medica Commercial	MULTIPLE	928	PO BOX 30990 SALT LAKE CITY, UT 84130
MEDICA MEDICAID	REGULATORY / COMPLIANCE / PAYOR	Medica Medicaid	1346220969	3779	PO BOX 30990 SALT LAKE CITY, UT 84130

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
MEDICA MEDICARE	REGULATORY / COMPLIANCE / PAYOR	Medica Medicare	1346220969	1185	PO BOX 30990 SALT LAKE CITY, UT 84130
MEDICAL MUTUAL HMO	REGULATORY / COMPLIANCE / PAYOR	Medical Mutual HMO	1437129160	1610	PO BOX 6018 CLEVELAND, OH 44101
MEDICAL MUTUAL OH PFFS	REGULATORY / COMPLIANCE / PAYOR	Medical Mutual of OH PFFS	MULTIPLE	3293	PO BOX 94938 CLEVELAND, OH 44101-4938
MEDICAL MUTUAL SUPERMED	REGULATORY / COMPLIANCE / PAYOR	Medical Mutual Supermed	MULTIPLE	1611	PO BOX 94938 CLEVELAND, OH 44101
MEDICARE PLUS BLUE	REGULATORY / COMPLIANCE / PAYOR	ABP Administration Medicare Plus Blue	MULTIPLE	2705	PO BOX 81700 ROCHESTER, MI 48308-1700
MERIDIAN HEALTH PLAN MI	REGULATORY / COMPLIANCE / PAYOR	Health Plan of Michigan	MULTIPLE	1469	1001 WOODWARD AVE STE 510 DETROIT, MI 48226
MERIDIAN HEALTH PLAN MI CHILD	REGULATORY / COMPLIANCE / PAYOR	Health Plan MI Child	MULTIPLE	3717	1001 WOODWARD AVE STE 510 DETROIT, MI 48226
MICHIGAN DEPARTMENT OF COMMUNITY HEALTH	REGULATORY / COMPLIANCE / PAYOR	Medical Assistance Provider Enrollment Agreement	4258959	219	CAPITOL VIEW BUILDING 201 TOWNSEND STREET LANSING, MI 48913
MICHIGAN DEPARTMENT OF COMMUNITY HEALTH	REGULATORY / COMPLIANCE / PAYOR	Medical Assistance Provider Enrollment Agreement	4198215	217	CAPITOL VIEW BUILDING 201 TOWNSEND STREET LANSING, MI 48913
MICHIGAN DEPARTMENT OF COMMUNITY HEALTH	REGULATORY / COMPLIANCE / PAYOR	Medical Assistance Provider Enrollment Agreement	4305656	216	CAPITOL VIEW BUILDING 201 TOWNSEND STREET LANSING, MI 48913

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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>
MICHIGAN DEPARTMENT OF COMMUNITY HEALTH	REGULATORY / COMPLIANCE / PAYOR	Medical Assistance Provider Enrollment Agreement	4305736	215	CAPITOL VIEW BUILDING 201 TOWNSEND STREET LANSING, MI 48913
MICHIGAN DEPARTMENT OF COMMUNITY HEALTH	REGULATORY / COMPLIANCE / PAYOR	Medical Assistance Provider Enrollment Agreement	5066918	212	CAPITOL VIEW BUILDING 201 TOWNSEND STREET LANSING, MI 48913
MICHIGAN DEPARTMENT OF COMMUNITY HEALTH	REGULATORY / COMPLIANCE / PAYOR	Medical Assistance Provider Enrollment Agreement	4305683	214	CAPITOL VIEW BUILDING 201 TOWNSEND STREET LANSING, MI 48913
MICHIGAN DEPARTMENT OF COMMUNITY HEALTH	REGULATORY / COMPLIANCE / PAYOR	Medical Assistance Provider Enrollment Agreement	3450572	222	CAPITOL VIEW BUILDING 201 TOWNSEND STREET LANSING, MI 48913
MICHIGAN DEPARTMENT OF COMMUNITY HEALTH	REGULATORY / COMPLIANCE / PAYOR	Medical Assistance Provider Enrollment Agreement	4305763	220	CAPITOL VIEW BUILDING 201 TOWNSEND STREET LANSING, MI 48913
MICHIGAN DEPARTMENT OF COMMUNITY HEALTH	REGULATORY / COMPLIANCE / PAYOR	Medical Assistance Provider Enrollment Agreement	3345648	213	CAPITOL VIEW BUILDING 201 TOWNSEND STREET LANSING, MI 48913
MID MI HOSPICE BAKER	REGULATORY / COMPLIANCE / PAYOR	MidMichigan Hospice Baker	1255311585	1033	102 W REED MOBERLY, MO 65202
MMAA MI TEAM CARE ADVANTAGE	REGULATORY / COMPLIANCE / PAYOR	MMAA Team Care Advantage MI	MULTIPLE	2944	PO BOX 69314 HARRISBURG, PA 17106-9314
MMAA OH TEAM CARE ADVANTAGE	REGULATORY / COMPLIANCE / PAYOR	MMAA Team Care Advantage OH	1295705341	2945	PO BOX 69314 HARRISBURG, PA 17106-9314
MOLINA OH HEALTHCARE	REGULATORY / COMPLIANCE / PAYOR	Molina Healthcare OH	1477731164	1919	PO BOX 22712 LONG BEACH, CA 90801

PROFESSIONAL BREATHING ASSOCIATES, INC.

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<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
NORTHSTAR HEALTH SYSTEM	REGULATORY / COMPLIANCE / PAYOR	Northstar Health System Home Care Hospice	MULTIPLE	3401	269 BARSTAD RD S COTTONWOOD, MN 56229
NORTHWOOD INC	REGULATORY / COMPLIANCE / PAYOR	Northwood Inc+F2676	MULTIPLE	3360	PO BOX 510 WARREN, MI 48090-0510
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 INC BCN ADVANTAGE	REGULATORY / COMPLIANCE / PAYOR	Northwood INC BCN Advantage	MULTIPLE	3575	PO BOX 510 WARREN, MI 48090-0510
PRIORITY HEALTH	REGULATORY / COMPLIANCE / PAYOR	Priority Health	MULTIPLE	1380	PO BOX 232 GRAND RAPIDS, MI 49501-0232
PRIORITY HEALTH MCR ADVANTAGE PLAN HMO	REGULATORY / COMPLIANCE / PAYOR	PRIORITY HEALTH MEDICARE ADV HMO NON PAR	1831179597	4866	PO BOX 232 1231 E BELTLINE AVE NE GRAND RAPIDS, MI 49525-4501
PRIORITY HEALTH MEDICAID	REGULATORY / COMPLIANCE / PAYOR	Priority Health Medicaid	1861462590	1381	PO BOX 298 GRAND RAPIDS, MI 49501-0232
PROGRESSIVE MEDICAL WORKERS COMP	REGULATORY / COMPLIANCE / PAYOR	Progressive National Medical	MULTIPLE	1044	PO BOX 1470 WESTERVILLE, OH 43086
PROGRESSIVE UMWA MEDICAL	REGULATORY / COMPLIANCE / PAYOR	Progressive UMWA Medical	MULTIPLE	1045	PO BOX 1470 ACCOUNTS PAYABLE WESTERVILLE, OH 43086
SECURITY ADVOCATE HEALTH PLAN	REGULATORY / COMPLIANCE / PAYOR	Security Health Plan Advocate	1154301752	3205	PO BOX 8000 MARSHFIELD, WI 54449-8000

PROFESSIONAL BREATHING ASSOCIATES, INC.

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<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
SECURITY BADGERCARE HEALTH PLAN	REGULATORY / COMPLIANCE / PAYOR	Security Health Plan Badgercare Plus	1154301752	3198	PO BOX 8000 MARSHFIELD, WI 54449-8000
SECURITY COMMERICAL HEALTH PLAN	REGULATORY / COMPLIANCE / PAYOR	Security Health Plan Commerical	1154301752	3204	PO BOX 8000 MARSHFIELD, WI 54449-8000
SECURITY FAMILY HEALTH PLAN	REGULATORY / COMPLIANCE / PAYOR	Security Health Plan Family Health Center	1154301752	3206	PO BOX 8000 MARSHFIELD, WI 54449-8000
SELECT CARE LABOR CARE	REGULATORY / COMPLIANCE / PAYOR	Select Care PPO	1265412894	86	PO BOX 830489 BIRMINGHAM, AL 35283-0489
STERLING MI HEALTH PLAN	REGULATORY / COMPLIANCE / PAYOR	Sterling Health Plan MI	MULTIPLE	2959	PO BOX 269003 PLANO, TX 75026-9003
STERLING OH HEALTH PLAN	REGULATORY / COMPLIANCE / PAYOR	Sterling Health Plan OH	1124098348	2976	PO BOX 269003 PLANO, TX 75026-9003
STERLING WI HEALTH PLAN	REGULATORY / COMPLIANCE / PAYOR	Sterling Health Plan WI	1154301752	3650	PO BOX 269003 PLANO, TX 75026-9003
TODAYS OPTIONS MI PFFS	REGULATORY / COMPLIANCE / PAYOR	Todays Options Pyr & Marq Michigan	MULTIPLE	3162	PO BOX 742568 HOUSTON, TX 77274
TODAYS OPTIONS MI PPO	REGULATORY / COMPLIANCE / PAYOR	Todays Options PPO MI	MULTIPLE	3684	PO BOX 742568 HOUSTON, TX 77274
TODAYS OPTIONS OH PFFS	REGULATORY / COMPLIANCE / PAYOR	Todays Options Pyr & Marq Ohio	1366412421	3114	PO BOX 742568 HOUSTON, TX 77274

PROFESSIONAL BREATHING ASSOCIATES, INC.

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<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 OH PPO	REGULATORY / COMPLIANCE / PAYOR	Todays Options PPO OH	1508837659	3700	PO BOX 742568 HOUSTON, TX 77274
TODAYS OPTIONS WI PFFS	REGULATORY / COMPLIANCE / PAYOR	Todays Options Pyr & Marq Wisconsin	1154301752	3108	PO BOX 742568 HOUSTON, TX 77274
TODAYS OPTIONS WI PPO	REGULATORY / COMPLIANCE / PAYOR	Todays Options PPO WI	1154301752	3713	PO BOX 742568 HOUSTON, TX 77274
UHC MI SECURE HORIZONS MEDICARE DIRECT	REGULATORY / COMPLIANCE / PAYOR	Secure Horizons Medicare MI	MULTIPLE	2290	PO BOX 31353 SALT LAKE CITY, UT 84131-1353
UHC PACIFICARE HMO SECURE HORIZONS	REGULATORY / COMPLIANCE / PAYOR	UHC Pacificare HMO-Secure Hori	MULTIPLE	1394	PO BOX 31353 SALT LAKE CITY, UT 84131
UHC WI SECURE HORIZONS MEDICARE DIRECT	REGULATORY / COMPLIANCE / PAYOR	Secure Horizons Medicare WI	1154301752	2289	PO BOX 31353 SALT LAKE CITY, UT 84131-1353
UNICARE	REGULATORY / COMPLIANCE / PAYOR	UniCare National IL	MULTIPLE	1498	PO BOX 26038 GREENSBORO, NC 27420
UNICARE MI SECURITY CHOICE	REGULATORY / COMPLIANCE / PAYOR	Unicare SecurityChoice PFFS MI	MULTIPLE	3320	PO BOX 795180 SAN ANTONIO, TX 78279
UNITEDHEALTH GROUP	REGULATORY / COMPLIANCE / PAYOR	UHC Pacificare HMO-Secure Hori	MULTIPLE		ATTN: LEGAL DEPARTMENT 9900 BREN ROAD EAST MN008-T502 MINNETONKA, MN 55343

PROFESSIONAL BREATHING ASSOCIATES, INC.

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<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
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	Secure Horizons Medicare WI	1154301752		ATTN: LEGAL DEPARTMENT 9900 BREN ROAD EAST MN008-T502 MINNETONKA, MN 55343
UNITEDHEALTH GROUP	REGULATORY / COMPLIANCE / PAYOR	Secure Horizons Medicare MI	MULTIPLE		ATTN: LEGAL DEPARTMENT 9900 BREN ROAD EAST MN008-T502 MINNETONKA, MN 55343
UNIVERSAL HEALTH CARE INSURANCE COMPANY, INC.	REGULATORY / COMPLIANCE / PAYOR	UNIVERSAL HEALTH CARE OH PFFS	1295705341		100 CENTRAL AVENUE, SUITE 200 ST. PETERSBURG, FL 33701
UNIVERSAL HEALTH CARE INSURANCE COMPANY, INC.	REGULATORY / COMPLIANCE / PAYOR	UNIVERSAL HEALTH CARE OH NATIONAL PPO	1427028588		100 CENTRAL AVENUE, SUITE 200 ST. PETERSBURG, FL 33701
UNIVERSAL OH HEALTH CARE	REGULATORY / COMPLIANCE / PAYOR	UNIVERSAL HEALTH CARE OH NATIONAL PPO	1427028588	4929	PO BOX 294 ST PETERSBURG, FL 33731
UNIVERSAL OH HEALTH CARE PFFS	REGULATORY / COMPLIANCE / PAYOR	UNIVERSAL HEALTH CARE OH PFFS	1295705341	4935	PO BOX 3211 ST PETERSBURG, FL 33731
UPHP	REGULATORY / COMPLIANCE / PAYOR	UPHP	MULTIPLE	987	PO BOX 190 MARQUETTE, MI 49855
USA MANAGED CARE ORGANIZATION	REGULATORY / COMPLIANCE / PAYOR	USA Managed Care Organization	MULTIPLE	1186	PO BOX 10170 AUSTIN, TX 78716

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
USA MANAGED MI CARE WC	REGULATORY / COMPLIANCE / PAYOR	USA Managed MI Care WC	MULTIPLE	1238	PO BOX 160300 AUSTIN, TX 78716
USA MANAGED WI CARE WC	REGULATORY / COMPLIANCE / PAYOR	USA Managed WI Care WC	1255311585	1285	PO BOX 160300 AUSTIN, TX 78716
USCD	REGULATORY / COMPLIANCE / PAYOR	Caresource Advantage OH	MULTIPLE	3546	200 W ARBPR DR SAN DIEGO, CA 92103-8501
WELLCARE OH MCR ADVANTAGE PLAN	REGULATORY / COMPLIANCE / PAYOR	Wellcare of Ohio Medicare Advantage Plan	1194796227	3141	PO BOX 31224 TAMPA, FL 33631-3224
WELLPATH NATIONAL NETWORK	REGULATORY / COMPLIANCE / PAYOR	Labor Care PPO	1346220969	1169	PO BOX 7102 LONDON, KY 40742
WISCONSIN DEPARTMENT OF HEALTH SERVICES, DIVISION OF HEALTH CARE ACCESS AND ACCOUNTABILITY	REGULATORY / COMPLIANCE / PAYOR	Provider Agreement and Acknowledgement of Terms of Participation	41700400	569	PROVIDER MAINTENANCE 6406 BRIDGE ROAD MADISON, WI 53784-0006
WPS	REGULATORY / COMPLIANCE / PAYOR	Wisconsin Physician Services West Region Non Par	MULTIPLE	1080	PO BOX 8190 MADISON, WI 53708-8190

TOTAL NUMBER OF CONTRACTS: 134

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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.

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

DECLARATION CONCERNING DEBTOR'S SCHEDULES

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

I, the Authorized Signatory of PROFESSIONAL BREATHING ASSOCIATES, 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**

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

**STATEMENT OF FINANCIAL AFFAIRS FOR
PROFESSIONAL BREATHING ASSOCIATES, INC.**

Case No: 13-10822

(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**

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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**

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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**

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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**

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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**

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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**

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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**

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

**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: PROFESSIONAL BREATHING ASSOCIATES, INC.
Debtor.

Case Number: 13-10822

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.

PROFESSIONAL BREATHING ASSOCIATES, INC.**Attachment 1****Case Number: 13-10822****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	\$9,183,167
OPERATING REVENUE, NET - 2012	\$9,089,181
OPERATING REVENUE, NET - MARCH 2013	\$2,268,932

PROFESSIONAL BREATHING ASSOCIATES, INC.**Attachment 15****Case Number: 13-10822****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>
39201 SCHOOLCRAFT ROAD LIVONIA, MI		1/31/2012
895 HAMPSHIRE ROAD (ALLEN ROAD BUSINESS CENTRE) STOW, OH		10/31/2012

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.
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2011-12 Organization Structure

LID	Legal Entity Name	Parent	Jurisdiction of Incorporation	Date of Incorporation	Federal Tax ID No	Debtor/Non-Debtor	Location	Nature of Business	Comments
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.
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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.
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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.
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 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		
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		Date of	Federal Tax ID No	Debtor/Non-			Comments
			Incorporation	Incorporation			Debtor	Location	Nature of Business	
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	

PROFESSIONAL BREATHING ASSOCIATES, INC.**Attachment 19a****Case Number: 13-10822****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

PROFESSIONAL BREATHING ASSOCIATES, INC.**Attachment 19b****Case Number: 13-10822****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

PROFESSIONAL BREATHING ASSOCIATES, INC.

Attachment 19c

Case Number: 13-10822

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

PROFESSIONAL BREATHING ASSOCIATES, INC.

Attachment 20a

Case Number: 13-10822

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	C GERARD	\$11,015.40	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI
3/31/2013	B JAMES	\$7,049.39	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI
3/31/2013	L PACHAL	\$9,693.38	104510	MEDWEST	MARSHFIELD	WI
3/31/2013	D RHOADES	\$9,695.75	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI
3/31/2013	J CHALTRY	\$13,136.25	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI
3/31/2013	T OBERSKI	\$7,986.48	103310	ABC MEDICAL SUPPLY	ATLANTA	MI
3/31/2013	BRANCH MGR	\$22,450.63	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS	MI
3/31/2013	C TOMES	\$9,835.26	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI
3/31/2013	C GERARD	\$11,083.72	105110	GREAT LAKES HOME MEDICAL	IRON RIVER	MI
3/31/2013	T DOMBROSKI	\$7,903.86	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI
12/31/2012	T DOMBROSKI	\$7,155.20	102410	ABC MEDICAL SUPPLY	CHEBOYGAN	MI
12/31/2012	BRANCH MANAGER	\$5,082.26	104710	MEDWEST MEDICAL SUPPLY	HILLSDALE	MI
12/31/2012	L PACHAL	\$11,390.76	104510	MEDWEST	MARSHFIELD	WI
12/31/2012	D RHOADES	\$8,988.07	103910	GREAT LAKES HOME MEDICAL	NEGAUNEE	MI
12/31/2012	J CHALTRY	\$13,889.48	103710	GREAT LAKES HOME MEDICAL	MENOMINEE	MI
12/31/2012	T OBERSKI	\$8,237.15	103310	ABC MEDICAL SUPPLY	ATLANTA	MI
12/31/2012	BRANCH MGR	\$25,212.18	7010	PROFESSIONAL BREATHING ASSOCIATES	ROCHESTER HILLS	MI
12/31/2012	C TOMES	\$10,203.95	101910	ABC MEDICAL SUPPLY	WEST BRANCH	MI
12/31/2012	K ANDERSON	\$8,601.33	102510	ABC MEDICAL SUPPLY	GLADWIN	MI
3/31/2013	K ANDERSON	\$8,319.67	102510	ABC MEDICAL SUPPLY	GLADWIN	MI

PROFESSIONAL BREATHING ASSOCIATES, INC.

Attachment 20a

Case Number: 13-10822

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>
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PROFESSIONAL BREATHING ASSOCIATES, INC.**Attachment 21b****Case Number: 13-10822****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	

PROFESSIONAL BREATHING ASSOCIATES, INC.**Attachment 22b****Case Number: 13-10822****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

PROFESSIONAL BREATHING ASSOCIATES, INC.

Attachment 24

Case Number: 13-10822

Tax Consolidation Group

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

Name Of Parent Corporation

Taxpayer-Identification Number (EIN)

ROTECH HEALTHCARE INC.

03-0408870

PROFESSIONAL BREATHING ASSOCIATES, INC.

Case Number: 13-10822

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