

**United States Bankruptcy Court
District of Massachusetts**

Voluntary Petition

| | |
|---|---|
| Name of Debtor (if individual, enter Last, First, Middle): Vitalsigns Homecare, Inc. | Name of Joint Debtor (Spouse) (Last, First, Middle): |
| All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): FKA Holden Homecare Services | All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names): |
| Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 20-3107642 | Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) |
| Street Address of Debtor (No. and Street, City, and State): 238 Littleton Road Westford, MA | Street Address of Joint Debtor (No. and Street, City, and State): |
| ZIP Code 01886 | ZIP Code |
| County of Residence or of the Principal Place of Business: Middlesex | County of Residence or of the Principal Place of Business: |
| Mailing Address of Debtor (if different from street address): | Mailing Address of Joint Debtor (if different from street address): |
| ZIP Code | ZIP Code |

Location of Principal Assets of Business Debtor (if different from street address above):

| | | |
|--|---|---|
| <p align="center">Type of Debtor (Form of Organization) (Check one box)</p> <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.) | <p align="center">Nature of Business (Check one box)</p> <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other | <p align="center">Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)</p> <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding |
| <p align="center">Tax-Exempt Entity (Check box, if applicable)</p> <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code). | | <p align="center">Nature of Debts (Check one box)</p> <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts. |

| | |
|---|---|
| <p align="center">Filing Fee (Check one box)</p> <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B. | <p align="center">Chapter 11 Debtors</p> <p>Check one box:</p> <input checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b). |
|---|---|

Statistical/Administrative Information

Debtor estimates that funds will be available for distribution to unsecured creditors.
 Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

| | | | | | | | | | |
|--------------------------------------|-------------------------------------|--------------------------|--------------------------|-------------------------------------|-------------------------------|-------------------------------|--------------------------------|------------------------------|--------------------------|
| Estimated Number of Creditors | | | | | | | | | |
| <input checked="" 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"/> |
| 1-49 | 50-99 | 100-199 | 200-999 | 1,000-5,000 | 5,001-10,000 | 10,001-25,000 | 25,001-50,000 | 50,001-100,000 | OVER 100,000 |
| Estimated Assets | | | | | | | | | |
| <input type="checkbox"/> | <input checked="" 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"/> |
| \$0 to \$50,000 | \$50,001 to \$100,000 | \$100,001 to \$500,000 | \$500,001 to \$1 million | \$1,000,001 to \$10 million | \$10,000,001 to \$50 million | \$50,000,001 to \$100 million | \$100,000,001 to \$500 million | \$500,000,001 to \$1 billion | More than \$1 billion |
| Estimated Liabilities | | | | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| \$0 to \$50,000 | \$50,001 to \$100,000 | \$100,001 to \$500,000 | \$500,001 to \$1 million | \$1,000,001 to \$50 million | \$10,000,001 to \$100 million | \$50,000,001 to \$100 million | \$100,000,001 to \$500 million | \$500,000,001 to \$1 billion | More than \$1 billion |

THIS SPACE IS FOR COURT USE ONLY

| | |
|---|--|
| Voluntary Petition <i>(This page must be completed and filed in every case)</i> | Name of Debtor(s): Vitalsigns Homecare, Inc. |
|---|--|

All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)

| | | |
|---------------------------------------|--------------|-------------|
| Location Where Filed: - None - | Case Number: | Date Filed: |
| Location Where Filed: | Case Number: | Date Filed: |

Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)

| | | |
|------------------------------------|---------------|-------------|
| Name of Debtor: - None - | Case Number: | Date Filed: |
| District: | Relationship: | Judge: |

| | |
|---|--|
| <p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p> | <p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p> |
|---|--|

Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

Yes, and Exhibit C is attached and made a part of this petition.

No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue

(Check any applicable box)

Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property

(Check all applicable boxes)

Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

(Name of landlord that obtained judgment)

(Address of landlord)

Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

Voluntary Petition
(This page must be completed and filed in every case)

Name of Debtor(s):
Vitalsigns Homecare, Inc.

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.

Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Attorney*

X /s/ Laird J. Heal
Signature of Attorney for Debtor(s)

Laird J. Heal 553901
Printed Name of Attorney for Debtor(s)

Laird J. Heal
Firm Name

78 Worcester Road
P. O. Box 365
Sterling, MA 01564-0365

Address

Email: LJHeal@conversent.net

978-422-0135 Fax: 978-422-0463
Telephone Number

April 7, 2008
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)

Address

X _____
Date

Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ James Njoroge
Signature of Authorized Individual

James Njoroge
Printed Name of Authorized Individual

Chief Executive Officer
Title of Authorized Individual

April 7, 2008
Date

**United States Bankruptcy Court
District of Massachusetts**

In re Vitalsigns Homecare, Inc.

Debtor(s)

Case No. _____

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, 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; Fed. R. Bankr. P. 1007(m).

| (1) | (2) | (3) | (4) | (5) |
|---|--|---|--|---|
| <i>Name of creditor and complete mailing address including zip code</i> | <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i> | <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i> | <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i> | <i>Amount of claim [if secured, also state value of security]</i> |
| Advanced Medicare + Medicaid Billing 1740 Massachusetts Avenue Boxborough, MA 01719 | Advanced Medicare + Medicaid Billing 1740 Massachusetts Avenue Boxborough, MA 01719 | | | 16,803.24 |
| Byram Healthcare 120 Bloomingdale Road Suite 301 White Plains, NY 10605 | Byram Healthcare 120 Bloomingdale Road Suite 301 White Plains, NY 10605 | | | 5,113.19 |
| CHAP 1300 19th Street NW Suite 150 Accounts Receivable Dept. 1300 Washington, DC 20036 | CHAP 1300 19th Street NW Suite 150 Washington, DC 20036 | | | 4,257.30 |
| Communication Solutions, Inc. 534 New State Highway Suite 2 Raynham, MA 02767 | Communication Solutions, Inc. 534 New State Highway Suite 2 Raynham, MA 02767 | | | 191,625.00 |
| Dawn Franklin 87R Summer Street Fitchburg, MA 01420 | Dawn Franklin 87R Summer Street Fitchburg, MA 01420 | | | 6,600.00 |
| Dell Financial Services Payment Processing Center P. O. Box 5292 Carol Stream, IL 60197-5292 | Dell Financial Services Payment Processing Center P. O. Box 5292 Carol Stream, IL 60197-5292 | | | 13,289.16 |
| Eno, Boulay, Martin & Donahue, LLP 21 George Street 3rd Floor Lowell, MA 01852 | Eno, Boulay, Martin & Donahue, LLP 21 George Street 3rd Floor Lowell, MA 01852 | File #07-231 File #07-092 File #07-249 | | 10,175.54 |
| Internal Revenue Service One Montvale Avenue Stoneham, MA 02180 | Internal Revenue Service One Montvale Avenue Stoneham, MA 02180 | | | 752,000.00 |

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

| (1) | (2) | (3) | (4) | (5) |
|---|--|---|--|---|
| <i>Name of creditor and complete mailing address including zip code</i> | <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i> | <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i> | <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i> | <i>Amount of claim [if secured, also state value of security]</i> |
| Lend/Vestor 1225 Franklin Avenue Suite 325 Garden City, NY 11530 | Lend/Vestor 1225 Franklin Avenue Suite 325 Garden City, NY 11530 | Stock in company | | 28,600.00 (0.00 secured) |
| Liberty Mutual 75 Remittance Drive Suite 1837 Chicago, IL 60675-1837 | Liberty Mutual 75 Remittance Drive Suite 1837 Chicago, IL 60675-1837 | | | 33,638.00 |
| Lorraine Tunstall 276 Beacon Street Lowell, MA 01850 | Lorraine Tunstall 276 Beacon Street Lowell, MA 01850 | | | 14,500.00 |
| Massachusetts Department of Revenue 436 Dwight Street Springfield, MA 01103 | Massachusetts Department of Revenue 436 Dwight Street Springfield, MA 01103 | | | 161,409.00 |
| Massachusetts Div. Empl. & Training Revenue Enforcement, 19 Staniford Street 5th Floor Boston, MA 02114-2566 | Massachusetts Div. Empl. & Training Revenue Enforcement, 19 Staniford Street Boston, MA 02114-2566 | | | 37,692.00 |
| McKesson Information Solution P. O. Box 98347 Chicago, IL 60693 | McKesson Information Solution P. O. Box 98347 Chicago, IL 60693 | | | 18,159.85 |
| McKesson Medical Surgical P. O. Box 630693 Cincinnati, OH 45274-0693 | McKesson Medical Surgical P. O. Box 630693 Cincinnati, OH 45274-0693 | | | 6,015.74 |
| North Middlesex Savings Bank 7 Main Street Ayer, MA 01432 | North Middlesex Savings Bank 7 Main Street Ayer, MA 01432 | | | 250,000.00 |
| Shadrack Kilemba 108 Oak Hill Lane Nashua, NH 03062 | Shadrack Kilemba 108 Oak Hill Lane Nashua, NH 03062 | | | 6,800.00 |
| Spound Development Associates, LLP 238 Littleton Rd. Westford, MA 01886 | Spound Development Associates, LLP 238 Littleton Rd. Westford, MA 01886 | | | 3,832.26 |
| Webex Communication Inc. 3979 Freedom Circle Santa Clara, CA 95054 | Webex Communication Inc. 3979 Freedom Circle Santa Clara, CA 95054 | | | 3,438.61 |
| Westlands Associates 16192 Coastal Highway Lewes, DE 19958 | Westlands Associates 16192 Coastal Highway Lewes, DE 19958 | | | 35,000.00 |

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

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

I, the Chief Executive Officer of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date **April 7, 2008**

Signature **/s/ James Njoroge**

James Njoroge

Chief Executive Officer

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

In re Vitalsigns Homecare, Inc.

Case No. _____

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. 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 a minor child is a creditor, 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). 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 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 the 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.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data.

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, AND ACCOUNT NUMBER (See instructions above.) | C O D E B T O R | Husband, Wife, Joint, or Community | | C O N T I N G E N T | U N L I Q U I D A T E D | D I S P U T E D | AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL | UNSECURED PORTION, IF ANY |
|--|--------------------------------------|------------------------------------|--|--|--|--------------------------------------|---|---------------------------|
| | | H W J C | DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN | | | | | |
| Account No. | | | | | | | | |
| Lend/Vestor 1225 Franklin Avenue Suite 325 Garden City, NY 11530 | | | Stock in company | | | | | |
| | | | Value \$ 0.00 | | | | 28,600.00 | 28,600.00 |
| Account No. | | | | | | | | |
| | | | Value \$ | | | | | |
| Account No. | | | | | | | | |
| | | | Value \$ | | | | | |
| Account No. | | | | | | | | |
| | | | Value \$ | | | | | |
| Subtotal (Total of this page) | | | | | | | 28,600.00 | 28,600.00 |
| Total (Report on Summary of Schedules) | | | | | | | 28,600.00 | 28,600.00 |

0 continuation sheets attached

In re Vitalsigns Homecare, Inc.
Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is 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). Do not include claims listed in Schedules 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 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 the 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 this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

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

| CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.) | C O D E B T O R | Husband, Wife, Joint, or Community | C O N T I N G E N T | U N L I Q U I D A T E D | D I S P U T E D | AMOUNT OF CLAIM |
|---|--------------------------------------|------------------------------------|--|--|--------------------------------------|------------------|
| | | H W J C | | | | |
| Account No. 1684 AATM Speedy Cal Center 23 Midstate Drive Suite 216 Auburn, MA 01501 | | - | | | | 911.45 |
| Account No. Advanced Medicare + Medicaid Billing 1740 Massachusetts Avenue Boxborough, MA 01719 | | - | | | | 16,803.24 |
| Account No. 5263 AM-PM Cleaning Corporation 295 Weston Street Waltham, MA 02453 | | - | | | | 916.00 |
| Account No. Atlantic Coffee & Provision Ltd. 59 Lone St. Marshfield, MA 02050 | | - | | | | 90.40 |
| Subtotal (Total of this page) | | | | | | 18,721.09 |

9 continuation sheets attached

In re Vitalsigns Homecare, Inc., Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

| CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.) | C O D E B T O R | Husband, Wife, Joint, or Community | D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E. | C O N T I N G E N T | U N L I Q U I D A T E D | D I S P U T E D | A M O U N T O F C L A I M | |
|---|--------------------------------------|------------------------------------|--|--|--|--------------------------------------|---|------------------|
| | | H W J C | | | | | | |
| Account No. x6071 Berkshire Mountain Spring Water P. O. Box 246 Southfield, MA 01259-0246 | | - | | | | | 130.06 | |
| Account No. xx3552 Briggs Corporation P. O. Box 1355 Des Moines, IA 50305 | | - | | | | | 418.13 | |
| Account No. Byram Healthcare 120 Bloomingdale Road Suite 301 White Plains, NY 10605 | | - | | | | | 5,113.19 | |
| Account No. xxx5461 CHAP 1300 19th Street NW Suite 150 Accounts Receivable Dept. 1300 Washington, DC 20036 | | - | | | | | 4,257.30 | |
| Account No. xxxxxxxxxxxx9114 Comcast P. O. Box 1577 Framingham, MA 01701-1577 | | - | | | | | 332.68 | |
| Sheet no. <u>1</u> of <u>9</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims | | | | | | | Subtotal (Total of this page) | 10,251.36 |

In re Vitalsigns Homecare, Inc.,
Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

| CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.) | C O D E B T O R | Husband, Wife, Joint, or Community | | D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E. | C O N T I N G E N T | U N L I Q U I D A T E D | D I S P U T E D | A M O U N T O F C L A I M |
|--|--------------------------------------|------------------------------------|---|--|--|--|--------------------------------------|---|
| | | H | W | | | | | |
| Account No. Communication Solutions, Inc. 534 New State Highway Suite 2 Raynham, MA 02767 | - | | | | | | | 191,625.00 |
| Account No. xxxx9948 Corporate Express Inc. P. O. Box 71217 Chicago, IL 60694-1217 | - | | | | | | | 1,887.09 |
| Account No. Dawn Franklin 87R Summer Street Fitchburg, MA 01420 | - | | | | | | | 6,600.00 |
| Account No. xxxx3916 Dell Financial Services Payment Processing Center P. O. Box 5292 Carol Stream, IL 60197-5292 | - | | | | | | | 13,289.16 |
| Account No. Eldercare Links Accounts Receivable Management 190 Front Street Suite 201 Ashland, MA 01721 | - | | | | | | | 252.00 |
| Sheet no. <u>2</u> of <u>9</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims | | | | | | | Subtotal (Total of this page) | 213,653.25 |

In re Vitalsigns Homecare, Inc., Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

| CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.) | C O D E B T O R | Husband, Wife, Joint, or Community | | | A M O U N T O F C L A I M | |
|---|--------------------------------------|------------------------------------|---|--|---|--|
| | | H W J C | DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE. | C O N T I N G E N T | | U N L I Q U I D A T E D |
| Account No. Eno, Boulay, Martin & Donahue, LLP 21 George Street 3rd Floor Lowell, MA 01852 | | - | File #07-231 File #07-092 File #07-249 | | | 10,175.54 |
| Account No. xxxx-x1763 Fedex P. O. Box 371461 Pittsburgh, PA 15250-7461 | | - | | | | 17.38 |
| Account No. HoIHSe018 Folio Associates 297 North Street Hyannis, MA 02601 | | - | | | | 599.50 |
| Account No. IC-xx3314 Inovus Sun Office Products 1508 E. 19th Ave. Unit H Aurora, CO 80011 | | - | | | | 155.75 |
| Account No. B4449 Iron Mountain 96 High Street North Billerica, MA 01862 | | - | | | | 317.49 |
| Sheet no. <u>3</u> of <u>9</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims | | | | | Subtotal (Total of this page) | 11,265.66 |

In re Vitalsigns Homecare, Inc., Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

| CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.) | C O D E B T O R | Husband, Wife, Joint, or Community | | | A M O U N T O F C L A I M |
|---|--------------------------------------|------------------------------------|---|--|---|
| | | H W J C | DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE. | C O N T I N G E N T | |
| Account No. ANE2229 Ivans, Inc. 5405 Cypress Center Drive Suite 150 Tampa, FL 33609-1000 | | - | | | 229.92 |
| Account No. James Njoroge 18 Maranook Road Worcester, MA 01606 | | - | | | 1,868.00 |
| Account No. xxxxxx7978 Lexus Financial Services P. O. Box 371339 Pittsburgh, PA 15250-7339 | | - | | | 691.97 |
| Account No. Liberty Mutual 75 Remittance Drive Suite 1837 Chicago, IL 60675-1837 | | - | | | 33,638.00 |
| Account No. Lorraine Tunstall 276 Beacon Street Lowell, MA 01850 | | - | | | 14,500.00 |
| Sheet no. <u>4</u> of <u>9</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims | | | | Subtotal (Total of this page) | 50,927.89 |

In re Vitalsigns Homecare, Inc.,
Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

| CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.) | C O D E B T O R | H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y | D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E. | C O N T I N G E N T | U N L I Q U I D A T E D | D I S P U T E D | A M O U N T O F C L A I M | |
|--|--------------------------------------|--|--|--|--|--------------------------------------|---|-------------------|
| | | | | | | | | |
| Account No. Massachusetts Department of Revenue 436 Dwight Street Springfield, MA 01103 | | - | | | | | 161,409.00 | |
| Account No. Massachusetts Div. Empl. & Training Revenue Enforcement, 19 Staniford Street 5th Floor Boston, MA 02114-2566 | | - | | | | | 37,692.00 | |
| Account No. xx5920 McKesson Information Solution P. O. Box 98347 Chicago, IL 60693 | | - | | | | | 18,159.85 | |
| Account No. x8409 McKesson Medical Surgical P. O. Box 630693 Cincinnati, OH 45274-0693 | | - | | | | | 6,015.74 | |
| Account No. Monster, Inc. 5 Clock Tower Place Suite 500 Maynard, MA 01754-2578 | | - | | | | | 1,100.00 | |
| Sheet no. <u>5</u> of <u>9</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims | | | | | | | Subtotal (Total of this page) | 224,376.59 |

In re Vitalsigns Homecare, Inc., Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

| CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.) | C O D E B T O R | Husband, Wife, Joint, or Community | | | A M O U N T O F C L A I M |
|--|--------------------------------------|------------------------------------|--|--|---|
| | | H W J C | D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E. | C O N T I N G E N T | |
| Account No. xxx2269 Neopost Leasing P. O. Box 45822 San Francisco, CA 94145-0822 | | - | | | 215.59 |
| Account No. North Middlesex Savings Bank 7 Main Street Ayer, MA 01432 | | - | | | 250,000.00 |
| Account No. O'Connell Fire Protection, Inc. 261 Brooks Street Worcester, MA 01606 | | - | | | 348.24 |
| Account No. Parish Communication Solutions 461 Boston Road Suite C-6 Topsfield, MA 01983 | | - | | | 624.00 |
| Account No. Dxxxx0047 Profoma P. O. Box 640814 Cincinnati, OH 45264-0814 | | - | | | 1,655.91 |
| Sheet no. <u>6</u> of <u>9</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims | | | | Subtotal (Total of this page) | 252,843.74 |

In re Vitalsigns Homecare, Inc.,
Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

| CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.) | C O D E D E B T O R | H W J C | DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE. | C O N T I N G E N T | U N L I Q U I D A T E D | D I S P U T E D | AMOUNT OF CLAIM | |
|---|--|------------------------------------|---|--|--|--------------------------------------|----------------------------------|------------------|
| | | Husband, Wife, Joint, or Community | | | | | | |
| Account No. Provitax, Incorporated 411 N. 4th St Bismarck, ND 58501 | | - | | | | | 778.55 | |
| Account No. Shadrack Kilemba 108 Oak Hill Lane Nashua, NH 03062 | | - | | | | | 6,800.00 | |
| Account No. xx4334 Simone Consultants, LLC 4130 Whitney Avenue Hamden, CT 06518 | | - | | | | | 2,515.00 | |
| Account No. Spound Development Associates, LLP 238 Littleton Rd. Westford, MA 01886 | | - | | | | | 3,832.26 | |
| Account No. xxx4804 Stericycle P. O. Box 9001590 Louisville, KY 40290 | | - | | | | | 703.51 | |
| Sheet no. <u>7</u> of <u>9</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims | | | | | | | Subtotal (Total of this page) | 14,629.32 |

In re Vitalsigns Homecare, Inc.,
Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

| CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.) | C O D E B T O R | Husband, Wife, Joint, or Community | | | A M O U N T O F C L A I M |
|---|--------------------------------------|------------------------------------|---|--|---|
| | | H W J C | DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE. | C O N T I N G E N T | |
| Account No. x4656 Universal Tag c/o Pine Credit Collection Service 5 Crystal Pond Road Southborough, MA 01772 | | - | | | 300.93 |
| Account No. xxxxxxxxxxxxx0078 Verizon P. O. Box 1 Worcester, MA 01654-0001 | | - | | | 571.37 |
| Account No. MQ3584 W. B. Mason P. O. Box 111 Centre Street Brockton, MA 02303 | | - | | | 1,612.74 |
| Account No. xx1131 Webex Communication Inc. 3979 Freedom Circle Santa Clara, CA 95054 | | - | | | 3,438.61 |
| Account No. xxxxx3425 Western Massachusetts Electric Northeast Utilites P. O. Box 2969 Hartford, CT 06104-2962 | | - | | | 1,898.48 |
| Sheet no. <u>8</u> of <u>9</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims | | | | Subtotal (Total of this page) | 7,822.13 |

In re Vitalsigns Homecare, Inc., Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

| CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.) | C O D E B T O R | Husband, Wife, Joint, or Community | D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E. | C O N T I N G E N T | U N L I Q U I D A T E D | D I S P U T E D | A M O U N T O F C L A I M | |
|---|--------------------------------------|------------------------------------|--|--|--|--------------------------------------|---|-------------------|
| | | H W J C | | | | | | |
| Account No. Westlands Associates 16192 Coastal Highway Lewes, DE 19958 | | - | | | | | 35,000.00 | |
| Account No. x7698 Worcester Telegram & Gazette P. O. Box 15012 Worcester, MA 01615 | | - | | | | | 1,136.67 | |
| Account No. xxxxx9211 Xerox Capital Services LLC. P. O. Box 660501 Dallas, TX 75266-0501 | | - | | | | | 117.56 | |
| Account No. | | | | | | | | |
| Account No. | | | | | | | | |
| Sheet no. <u>9</u> of <u>9</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims | | | | | | | Subtotal (Total of this page) | 36,254.23 |
| | | | | | | | Total (Report on Summary of Schedules) | 840,745.26 |

**United States Bankruptcy Court
District of Massachusetts**

In re **Vitalsigns Homecare, Inc.**
Debtor(s)

Case No. _____
Chapter **11**

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Executive Officer of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of **21** sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date **April 7, 2008**

Signature **/s/ James Njoroge**
James Njoroge
Chief Executive Officer

Penalty for making a false statement or concealing property: 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 Massachusetts**

In re **Vitalsigns Homecare, Inc.**
Debtor(s)

Case No. _____
Chapter **11**

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

| | | |
|--|----|-------------------------|
| For legal services, I have agreed to accept..... | \$ | <u>10,000.00</u> |
| Prior to the filing of this statement I have received..... | \$ | <u>1,961.00</u> |
| Balance Due..... | \$ | <u>8,039.00</u> |

2. \$ **1,039.00** of the filing fee has been paid.

3. The source of the compensation paid to me was:

Debtor Other (specify):

4. The source of compensation to be paid to me is:

Debtor Other (specify):

5. I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.

6. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
- b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
- c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
- d. [Other provisions as needed]

Negotiations with secured creditors to reduce to market value; exemption planning; preparation and filing of reaffirmation agreements and applications as needed; preparation and filing of motions pursuant to 11 USC 522(f)(2)(A) for avoidance of liens on household goods.

7. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

Representation of the debtors in any dischargeability actions, judicial lien avoidances, relief from stay actions or any other adversary proceeding.

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

Dated: **April 7, 2008**

/s/ Laird J. Heal
Laird J. Heal
Laird J. Heal
78 Worcester Road
P. O. Box 365
Sterling, MA 01564-0365
978-422-0135 Fax: 978-422-0463
LJHeal@conversent.net

**United States Bankruptcy Court
District of Massachusetts**

In re **Vitalsigns Homecare, Inc.**
Debtor

Case No. _____

Chapter **11**

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with Rule 1007(a)(3) for filing in this chapter 11 case.

| Name and last known address or place of business of holder | Security Class | Number of Securities | Kind of Interest |
|---|---------------------|-------------------------|---------------------|
| James Njoroge 18 Maranook Road Worcester, MA 01606 | Common Stock | | Sole Owner |

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Executive Officer of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date **April 7, 2008**

Signature **/s/ James Njoroge**
James Njoroge
Chief Executive Officer

Penalty for making a false statement or concealing property: 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 Massachusetts**

In re **Vitalsigns Homecare, Inc.** Debtor(s) Case No. _____
Chapter **11**

VERIFICATION OF CREDITOR MATRIX

I, the Chief Executive Officer of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **April 7, 2008**

/s/ James Njoroge
James Njoroge/Chief Executive Officer
Signer/Title

AATM Speedy Cal Center
23 Midstate Drive
Suite 216
Auburn, MA 01501

Advanced Medicare + Medicaid Billing
1740 Massachusetts Avenue
Boxborough, MA 01719

AM-PM Cleaning Corporation
295 Weston Street
Waltham, MA 02453

Atlantic Coffee & Provision Ltd.
59 Lone St.
Marshfield, MA 02050

Berkshire Mountain Spring Water
P. O. Box 246
Southfield, MA 01259-0246

Briggs Corporation
P. O. Box 1355
Des Moines, IA 50305

Byram Healthcare
120 Bloomingdale Road
Suite 301
White Plains, NY 10605

CHAP
1300 19th Street NW
Suite 150
Accounts Receivable Dept. 1300
Washington, DC 20036

Comcast
P. O. Box 1577
Framingham, MA 01701-1577

Communication Solutions, Inc.
534 New State Highway
Suite 2
Raynham, MA 02767

Corporate Express Inc.
P. O. Box 71217
Chicago, IL 60694-1217

Dawn Franklin
87R Summer Street
Fitchburg, MA 01420

Dell Financial Services
Payment Processing Center
P. O. Box 5292
Carol Stream, IL 60197-5292

Eldercare Links
Accounts Receivable Management
190 Front Street
Suite 201
Ashland, MA 01721

Eno, Boulay, Martin & Donahue, LLP
21 George Street
3rd Floor
Lowell, MA 01852

Fedex
P. O. Box 371461
Pittsburgh, PA 15250-7461

Folio Associates
297 North Street
Hyannis, MA 02601

Inovus
Sun Office Products
1508 E. 19th Ave.
Unit H
Aurora, CO 80011

Internal Revenue Service
One Montvale Avenue
Stoneham, MA 02180

Iron Mountain
96 High Street
North Billerica, MA 01862

Ivans, Inc.
5405 Cypress Center Drive
Suite 150
Tampa, FL 33609-1000

James Njoroge
18 Maranook Road
Worcester, MA 01606

Lend/Vestor
1225 Franklin Avenue
Suite 325
Garden City, NY 11530

Lexus Financial Services
P. O. Box 371339
Pittsburgh, PA 15250-7339

Liberty Mutual
75 Remittance Drive
Suite 1837
Chicago, IL 60675-1837

Lorraine Tunstall
276 Beacon Street
Lowell, MA 01850

Massachusetts Department of Revenue
436 Dwight Street
Springfield, MA 01103

Massachusetts Div. Empl. & Training
Revenue Enforcement,
19 Staniford Street
5th Floor
Boston, MA 02114-2566

McKesson Information Solution
P. O. Box 98347
Chicago, IL 60693

McKesson Medical Surgical
P. O. Box 630693
Cincinnati, OH 45274-0693

Monster, Inc.
5 Clock Tower Place
Suite 500
Maynard, MA 01754-2578

Neopost Leasing
P. O. Box 45822
San Francisco, CA 94145-0822

North Middlesex Savings Bank
7 Main Street
Ayer, MA 01432

O'Connell Fire Protection, Inc.
261 Brooks Street
Worcester, MA 01606

Parish Communication Solutions
461 Boston Road
Suite C-6
Topsfield, MA 01983

Profoma
P. O. Box 640814
Cincinnati, OH 45264-0814

Provitax, Incorporated
411 N. 4th St
Bismarck, ND 58501

Shadrack Kilemba
108 Oak Hill Lane
Nashua, NH 03062

Simone Consultants, LLC
4130 Whitney Avenue
Hamden, CT 06518

Spound Development Associates, LLP
238 Littleton Rd.
Westford, MA 01886

Stericycle
P. O. Box 9001590
Louisville, KY 40290

Universal Tag
c/o/ Pine Credit Collection Service
5 Crystal Pond Road
Southborough, MA 01772

Verizon
P. O. Box 1
Worcester, MA 01654-0001

W. B. Mason
P. O. Box 111
Centre Street
Brockton, MA 02303

Webex Communication Inc.
3979 Freedom Circle
Santa Clara, CA 95054

Western Massachusetts Electric
Northeast Utilites
P. O. Box 2969
Hartford, CT 06104-2962

Westlands Associates
16192 Coastal Highway
Lewes, DE 19958

Worcester Telegram & Gazette
P. O. Box 15012
Worcester, MA 01615

Xerox Capital Services LLC.
P. O. Box 660501
Dallas, TX 75266-0501

**United States Bankruptcy Court
District of Massachusetts**

In re Vitalsigns Homecare, Inc.
Debtor(s)

Case No. _____
Chapter 11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for Vitalsigns Homecare, Inc. in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

James Njoroge
18 Maranook Road
Worcester, MA 01606

None [*Check if applicable*]

April 7, 2008

Date

/s/ Laird J. Heal

Laird J. Heal

Signature of Attorney or Litigant
Counsel for Vitalsigns Homecare, Inc.

Laird J. Heal

78 Worcester Road
P. O. Box 365
Sterling, MA 01564-0365
978-422-0135 Fax:978-422-0463
LJHeal@conversent.net