

**United States Bankruptcy Court
District of South Dakota**

IN RE:

Case No. _____

WestMed Rehab, Inc

Chapter **11**

Debtor(s)

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 and Fed. R. Bankr. P. 1007(m).

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
Resmed 9001 Spectrum Center Boulevard San Diego, CA 92123	Dale Dowell 9001 Spectrum Center Boulevard San Diego, CA 92123 (858) 836-6113	Trade debt		63,407.49
Hilton Development Corp 450 Concourse Drive Rapid City, SD 57703-4766	Darin Angerhofer 450 Concourse Drive Rapid City, SD 57703 (605) 718-2550 x402	Trade debt		57,000.00
Sunrise Medical PO Box 933056 Atlanta, GA 31193-3056	Nelda Pennington 7477 East Dry Creek Parkway Longmont, CO 80503 (303) 218-4758	Trade debt		32,414.04
Medline Industries, Inc Dept CH - 14400 Palatine, IL 60055-4400	TJ (Tracey) Hayes One Medline Place Mundekin, IL 60060 (800) 388-2147 x4770	Trade debt		16,953.79
Wellmark Blue Cross Blue Shield 1601 West Madison Sioux Falls, SD 57104	Membership Services 1601 West Madison Sioux Falls, SD 57104 (800) 831-4818	Trade debt		16,664.87
The Ohio Willow Wood Company PO Box 130 Mt. Sterling, OH 43143	Amy Bates PO Box 130 15441 Scioto Darby Road Mount Sterling, OH 43143 (800) 553-3445 x117	Trade debt		14,356.12
Chart Sequal PO Box 88968 Chicago, IL 60695-1968	Sean Denning 2200 Airport Industrial Drive, Ste 500 Ball Ground, GA 30107 (612) 308-5729	Trade debt		13,519.64
CareFusion 203 23578 Network Place Chicago, IL 60673-1235	Sean Brooks 17400 Medina Road, Ste 100 Plymouth, MN 55447 (888) 255-7615 x4581	Trade debt		13,000.00
Inogen, Inc 326 Bollay Drive Goleta, CA 93117	Pedro Lopez 326 Bollay Drive Goleta, CA 93117 (805) 562-0627	Trade debt		8,706.57
DeVilbiss Healthcare 100 DeVilbiss Drive Somerset, PA 15501	Mary Kay Sheeler 100 DeVilbiss Drive Somerset, PA 15501 (814) 443-7492	Trade debt		6,624.17

Invacare PO Box 824056 Philadelphia, PA 19182-4056	Daryl Chidsey 899 Cleveland Elyria, OH 44036 (800) 221-1559 x6508	Trade debt	6,463.82
McKesson Medical-Surgical Supply PO Box 630693 Cincinnati, OH 45263-0693	David Becker 8746 Landmark Road Richmond, VA 23228 (800) 220-4493 x69025	Trade debt	5,622.52
Golden West Telecommunications 2727 North Plaza Drive Rapid City, SD 57702	Gloria Wright 2727 North Plaza Drive Rapid City, SD 57702-9391 (605) 721-1041	Trade debt	5,498.52
Ossur Americas, Inc 27051 Towne Centre Drive Foothill Ranch, CA 92610	Julie Osuna 27051 Towne Centre Drive Foothill Ranch, CA 92610 (949) 382-3725	Trade debt	5,311.48
Casey Peterson & Associates, LTD P.O. Box 8127 Rapid City, SD 57709	Liddy Rohrbach PO Box 8127 Rapid City, SD 57709 (605) 348-1930	Trade debt	5,016.24
Interstate Batteries of Rapid City 1522 Eglin Street Rapid City, SD 57701	Larry 1522 Eglin Street Rapid City, SD 57703 (605) 341-7181	Trade debt	3,969.24
A&B Welding Supply Co, Inc PO Box 2053 Rapid City, SD 57709	Lisa PO Box 2053 914 East Chicago Street Rapid City, SD 57709 (605) 343-5365	Trade debt	2,936.09
Otto Bock Healthcare PO Box 86 Minneapolis, MN 55486-2167	Kathy Hunkins P.O. Box 86 Minneapolis, MN 55486 (763) 489-5125	Trade debt	2,704.15
Fisher & Paykel Healthcare 15365 Barranca Parkway Irvine, CA 92618	Elizabeth Laira 15365 Barranca Pkwy Irvine, CA 92618 (949) 453-4002	Trade debt	2,509.16
Philips Respironics 801 Presque Isle Drive Pittsburgh, PA 15239	Carloe Pomager 801 Presque Isle Drive Pittsburgh, PA 15239 (724) 387-4033	Trade debt	2,313.90

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

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] 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: September 26, 2011 Signature: /s/ Timothy G. Pederson

Timothy G. Pederson, President

(Print Name and Title)