

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)	
)	Chapter 11
)	
INVACARE CORPORATION, <i>et al.</i> ,)	Case No. 23-90068 (CML)
)	
Debtors. ¹)	
)	

**APPLICATION OF THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS TO RETAIN AND EMPLOY PROVINCE, LLC
AS FINANCIAL ADVISOR, EFFECTIVE AS OF FEBRUARY 24, 2023**

If you object to the relief requested, you must respond in writing. Unless otherwise directed by the Court, you must file your response electronically at <https://ecf.txsb.uscourts.gov/> within twenty-one days from the date this application was filed. If you do not have electronic filing privileges, you must file a written objection that is actually received by the clerk within twenty-one days from the date this application was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

The Official Committee of Unsecured Creditors (the “Committee”) of Invacare Corporation, *et al.*, (the “Debtors”) submit this application (the “Application”), pursuant to sections 328(a) and 1103(a) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the Southern District of Texas (the “Local Rules”), for entry of an order, substantially in the form attached hereto as Exhibit A, authorizing the Committee to retain and employ Province, LLC (“Province”) as its financial advisor in connection with the Debtors’ chapter 11 case (the “Chapter 11 Cases”), effective as of February 24, 2023. In support of this Application, the Committee submits the declaration of Adam Rosen, a principal of Province (the “Rosen

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Invacare Corporation (0965); Freedom Designs, Inc. (4857); and Adaptive Switch Laboratories, Inc. (6470). The corporate headquarters and the mailing address for the Debtors is 1 Invacare Way, Elyria, Ohio 44035.

Declaration”), attached hereto as Exhibit B, respectively. In further support of this Application, the Committee respectfully represents as follows:

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this Application pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

2. Venue in this Court is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The statutory and rule predicates for the relief requested herein are Bankruptcy Code sections 328(a) and 1103, Bankruptcy Rule 2014 and Local Rule 2014-1.

BACKGROUND

4. On January 31, 2023 (the “Petition Date”), the Debtors filed a voluntary petition for relief pursuant to chapter 11 of the Bankruptcy Code.

5. The Debtors continue to operate its business as a debtor in possession pursuant to Bankruptcy Code sections 1107(a) and 1108. No request has been made for the appointment of a trustee or an examiner.

6. On February 17, 2023, pursuant to section 1102 of the Bankruptcy Code, the United States Trustee for Region 7 (the “U.S. Trustee”) appointed six creditors to serve on the Committee in connection with these chapter 11 cases. On February 21, 2023, the U.S. Trustee removed two creditors and added one additional creditor to serve on the Committee. The members of the Committee are: (i) Wilmington Trust, National Association as Successor Trustee; (ii) Birlasoft Solutions Inc.; (iii) Rhenus Logistics China Ltd-Xiamen Branch; (iv) Changzhou Dade Machinery Co., Ltd.; and (v) New Prokin (Zhongshan) Ltd.

7. On February 24, 2023 (the “Retention Date”), the Committee, in connection with the exercise of its powers and the performance of the duties conferred upon it pursuant to section 1103 of the Bankruptcy Code, selected Province to serve as its financial advisor.

RELIEF REQUESTED

8. The Committee seeks to retain and employ Province as its financial advisor, pursuant to Bankruptcy Code sections 328(a) and 1103(a), Bankruptcy Rule 2014 and Local Rule 2014-1, effective as of February 24, 2023.

9. The Committee believes that the employment of Province effective as of February 24, 2023, the date the Committee selected Province as its proposed financial advisor, is warranted under the circumstances of this Chapter 11 Case. Upon its selection, the Committee requested Province to commence work immediately on time-sensitive matters and devote substantial resources to this Chapter 11 Case prior to the submission and approval of this Application. Thus, Province has provided, and will continue to provide, valuable services to the Committee. Furthermore, Local Rule 2014-1(b)(1) provides that an application for approval of employment made within thirty (30) days of the commencement of the provision of services is deemed contemporaneous.

RETENTION OF PROVINCE

10. The Committee respectfully submits that it is necessary and appropriate for it to retain and employ Province to assist the Committee by, among other things:

- (a) becoming familiar with and analyzing the Debtors’ budget, assets and liabilities, and overall financial condition;
- (b) reviewing financial and operational information furnished by the Debtors;
- (c) monitoring the sale process, reviewing bidding procedures, stalking horse bids, asset purchase agreements, interfacing with the Debtors’ professionals, and advising the Committee regarding the process;
- (d) scrutinizing the economic terms of various agreements, including, but not limited to, the Debtors’ KEIP and KERP and various professional retentions;

- (e) analyzing the Debtors' proposed business plans and developing alternative scenarios, if necessary;
- (f) assessing the Debtors' various pleadings and proposed treatment of unsecured creditor claims therefrom;
- (g) preparing, or reviewing as applicable, avoidance action and claim analyses;
- (h) assisting the Committee in reviewing the Debtors' financial reports, including, but not limited to, statements of financial affairs, schedules of assets and liabilities, and monthly operating reports;
- (i) advising the Committee on the current state of these chapter 11 cases;
- (j) advising the Committee in negotiations with the Debtors and third parties as necessary;
- (k) if necessary, participating as a witness in hearings before the Court with respect to matters upon which Province has provided advice; and
- (l) other activities as are approved by the Committee, the Committee's counsel, and as agreed to by Province.
- (m) perform such other services as may be required or are otherwise deemed to be in the interests of the Committee in accordance with the Committee's powers and duties as set forth in the Bankruptcy Code, Bankruptcy Rules or other applicable law.

11. Province has extensive experience representing official creditors' committees, debtors, creditors, trustees, and others in a wide variety of bankruptcy cases, including, as (i) financial advisor to the official committees of unsecured creditors in the A.B.C. Carpet, Alex and Ani, Armstrong Flooring, Ascena Group, Avadim Health, BL Restaurants Holding, Carbonlite Holdings, Cherry Man Industries, Cyprus Mines, DCL Holdings (USA), Destination Maternity, Eastern Outfitters, EHT US1 (Eagle Hospitality), Endo International, Francesca's Holding Corporation, Honx, Insys Therapeutics, J Crew, Lucky's Market, L'Occitane, Mallinckrodt, Neopharma, One Web, Papyrus, Path Medical, Pier 1, PBS Brand Co. (Punch Bowl), Purdue Pharma, Reverse Mortgage, Revlon, Stage Stores, TECT Aerospace Group, True Religion Apparel, and White Stallion Energy matters; (ii) financial advisor to the debtors in 4E Brands, Basic Energy Services, Cherry Man Industries, Cinemex Holdings USA, Coin Cloud, Frontsight Management, Penthouse Global Media, Superior Linen, True Religion Apparel, Vesta Holdings, and Woodbridge Group of Companies; and (iii) the trustee in Aegean Marine Petroleum, Advance

Watch, American Apparel, Borden Dairy, CS Mining, Cycle Force, EBH Topco, Eclipse Berry Farms, Energy & Exploration (ENXP), Fieldwood, Gump's, La Paloma Generating Company, Limetree Bay Services, Mallinckrodt, Maxus Energy, Neogenix, PBS Brand Co. (Punch Bowl), Promise Healthcare Group, RadioShack Corporation, and Samson Resources among others.

12. Because of the financial advisory services that the Committee requires in connection with the Chapter 11 Cases, and the fact that the full nature and extent of such services are not known at this time, the Committee believes that the employment of Province to provide the services described above and such other services as may be necessary for the Committee to satisfy its obligations the Debtors' unsecured creditors is appropriate and in the best interests of the Debtors' estate and its unsecured creditors.

PROFESSIONAL COMPENSATION

13. The Committee desires to employ Province and compensate Province with reasonable fees to be determined by the Court. No compensation will be paid to Province except upon compliance with the Bankruptcy Code, Bankruptcy Rules, Local Rules, and any other applicable procedures and orders of this Court. Province has received no retainer in these cases to represent the Committee. Neither the Committee nor any of its members (or their representatives) are or will be liable for any fees or costs incurred by Province in its representation of the Committee. Province's standard hourly rates are:

<u>Professional Level</u>	<u>Per Hour (USD)</u>
Managing Directors and Principals	\$860-\$1,350
Vice Presidents, Directors, and Senior Directors	\$580-\$950
Analysts, Associates, and Senior Associates	\$300-\$650
Other / Para-Professional	\$220-\$300

14. The hourly rates set forth above are subject to periodic adjustments to reflect economic and other conditions. Province intends to provide notice to the Debtors, the Committee, and the U.S. Trustee before implementing any increases in Province's rates for professionals working on these chapter 11 cases.

15. In addition, Province will bill for all out-of-pocket expenses reasonably and actually incurred by Province in connection with the matters contemplated by this Application.

NO ADVERSE INTEREST

16. Upon information and belief, Province does not represent and does not hold any interest adverse to the Debtors' estate or its creditors in the matters upon which Province is to be engaged, except to the extent set forth in the Rosen Declaration.

NO PRIOR REQUEST

17. No prior request for the relief sought herein has been made to this Court or any other court.

NOTICE

18. Notice of this Application has been served on the Debtors' current Master Service List, including: (i) the Office of the United States Trustee for the Southern District of Texas; (ii) the Debtors; (iii) the Debtors' prepetition secured lenders, collateral agents, and administrative agents; (iv) the ad hoc group of holders of the Debtors' unsecured convertible notes; (v) Highbridge Capital Management, LLC; (vi) Azurite Management LLC; (vii) the Debtors' debtor in possession financing lenders; (viii) the Internal Revenue Service; (ix) the Securities and Exchange Commission; (x) the United States Attorney for the Southern District of Texas; (xi) the state attorneys general for states in which the Debtors conduct business; (xii) the FDA; and (xiii) all

parties in interest who have formally appeared and requested notice. The Committee respectfully submits that no further notice of this Motion is required.

CONCLUSION

WHEREFORE, the Committee respectfully requests that the Court (i) enter an order, substantially in the form annexed hereto as Exhibit A, authorizing the Committee to retain and employ Province as its financial advisor, effective as of February 24, 2023 and (ii) provide the Committee with such other and further relief as the Court may deem just, proper and equitable.

Dated: March 14, 2023

**OFFICIAL COMMITTEE OF UNSECURED
CREDITORS OF INVACARE
CORPORATION, *ET AL.***

/s/ Peter Finkel

Name: Peter Finkel, Co-Chairperson of the Official
Committee of Unsecured Creditors of Invacare
Corporation, *et al.*

CERTIFICATE OF SERVICE

I hereby certify that on this 14th day of March 2023, I caused a true and correct copy of the foregoing to be served by electronic transmission upon all parties eligible to receive service through this Court's CM/ECF system and served via email or first-class U.S. mail, where email is unavailable, on all parties listed on the current Master Service List in these cases.

/s/ Paul M. Rosenblatt

Paul M. Rosenblatt

EXHIBIT A

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

INVACARE CORPORATION, *et al.*,

Debtors.¹

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)
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)

Chapter 11

Case No. 23-90068 (CML)

**ORDER AUTHORIZING THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS TO RETAIN AND EMPLOY PROVINCE, LLC
AS FINANCIAL ADVISOR, EFFECTIVE AS OF FEBRUARY 24, 2023**

Upon the application (the “Application”)² of the Official Committee of Unsecured Creditors (the “Committee”) of Invacare Corporation, *et al.*, (the “Debtors”) for entry of an order, pursuant to sections 328(a) and 1103(a) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the Southern District of Texas (the “Local Rules”), authorizing the Committee to retain and employ Province, LLC (“Province”) as its financial advisor in connection with the Debtors’ chapter 11 cases (the “Chapter 11 Cases”), and upon the declaration of Adam Rosen, a principal (the “Rosen Declaration”); and the Court finding, based on the representations made in the Application and the Declaration, that Province does not represent any interest adverse to the Committee or the Debtors’ estate with respect to the matters upon which it is to be engaged, that it is a “disinterested person,” as that term is defined in Bankruptcy Code

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Invacare Corporation (0965); Freedom Designs, Inc. (4857); and Adaptive Switch Laboratories, Inc. (6470). The corporate headquarters and the mailing address for the Debtors is 1 Invacare Way, Elyria, Ohio 44035.

² Capitalized terms used herein but otherwise not defined shall have the meaning ascribed to such term in the Application.

section 101(14), as modified by Bankruptcy Code section 1107(b), that its employment is necessary and in the best interests of the Committee and the Debtors' estate; and finding that adequate notice of the Application having been given; and it appearing that no other notice need be given; and after due deliberation and sufficient cause appearing therefor, it is hereby **ORDERED THAT:**

1. The relief requested in the Application is granted as set forth herein.
2. In accordance with Bankruptcy Code sections 328 and 1103(a) and Bankruptcy Rule 2014(a), the Committee is hereby authorized and empowered to retain and employ Province as its financial advisor to represent it in this Chapter 11 Case and related matters and proceedings on the terms set forth in the Application and the Rosen Declaration, as modified herein, effective as of February 24, 2023.
3. Province shall be compensated in accordance with the procedures set forth in Bankruptcy Code sections 330 and 331, the applicable Bankruptcy Rules, the applicable Local Rules, and any other applicable order of the Court. Province shall also make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the Revised UST Guidelines in connection with interim and final fee applications to be filed by Province in this Chapter 11 Case. For billing purposes, Province shall keep its time in one tenth (1/10) hour increments in accordance with the Revised UST Guidelines.
4. The hourly rates set forth above are subject to periodic adjustments to reflect economic and other conditions. Province intends to provide notice to the Committee and the U.S. Trustee before implementing any increases in Province's rates for professionals working on these chapter 11 cases.

5. Province will review its files periodically during the pendency of this Chapter 11 Case to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, Province will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).

6. The Committee is authorized to take all actions necessary to effectuate the relief granted pursuant to this order in accordance with the Application.

7. To the extent the Application or the Rosen Declarations are, inconsistent with this Order, the terms of this Order shall govern.

8. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

9. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: _____, 2023

HONORABLE CHRISTOPHER M. LOPEZ
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Rosen Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)	
)	Chapter 11
)	
INVACARE CORPORATION, <i>et al.</i> ,)	Case No. 23-90068 (CML)
)	
Debtors. ¹)	
)	

**DECLARATION OF ADAM ROSEN IN SUPPORT OF
APPLICATION OF THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS TO RETAIN AND EMPLOY PROVINCE, LLC
AS FINANCIAL ADVISOR, EFFECTIVE AS OF FEBRUARY 24, 2023**

I, Adam Rosen, declare under penalty of perjury pursuant to 28 U.S.C. § 1746 and pursuant to Rules 2014(a) and 2016(b) of the Federal Rules of Bankruptcy Procedure and Rule 2014-1 of the Local Rules as follows:

1. I am a principal with Province, LLC (“Province”), which is a financial advisory firm with its principal office located at 2360 Corporate Circle, Suite 340, Henderson, Nevada 89074. Province also has offices in the Baltimore, Los Angeles, Miami and Stamford metro areas. I am authorized to submit this declaration (the “Declaration”) in support of the Application for Entry of an Order Authorizing and Approving the Employment of Province, LLC as Financial Advisor to the Official Committee of Unsecured Creditors Effective as of February 24, 2023 (the “Application”).

2. Province’s corporate structure, including its parent entities, affiliates, and subsidiaries, is as follows: Province, LLC is a Delaware limited liability company, and Province’s

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sole subsidiary, which is wholly-owned, is Province Fiduciary Services, LLC, a Nevada limited liability company. All of the membership interests in Province, LLC are held by Province Holdings, Inc., a Delaware corporation (“Holdco”), and Province Management, LLC, a Delaware limited liability company (“Management Holdco”). Neither Holdco, Management Holdco, nor any Province subsidiary (i) has any employees, (ii) has any connection to the Debtors or any person listed on the Entity List (defined below), (iii) has any physical or electronic access to Province’s physical or electronically stored information; (iv) will be involved in this engagement; nor (v) have they been engaged to advise the Debtors, the Official Committee of Unsecured Creditors (the “Committee”), or any other party in interest in connection with these chapter 11 proceedings. Additionally, all Province conflicts checks and related disclosures include any connections of each of Province’s subsidiary, Holdco, and Management Holdco.

3. Neither I, Province, nor any employee thereof, insofar as I have been able to ascertain, has any connection with the Debtors, their creditors, or any other parties in interest herein, or their respective attorneys and accountants, the U.S. Trustee, or any person employed in the office of the U.S. Trustee, except as set forth herein.

4. This Declaration is submitted pursuant to sections 328 and 1103 of Title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules of the United States Bankruptcy Court for the District of Delaware (the “Local Bankruptcy Rules”) in support of the Application for the entry of an order approving the retention of Province as financial advisor to the Official Committee of Unsecured Creditors (the “Committee”), effective February 24, 2023.

5. In connection with its proposed retention by the Committee in these chapter 11 cases and in preparing this Declaration, Province used a set of procedures developed to ensure full compliance with the requirements of the Bankruptcy Code and the Federal and Local Bankruptcy Rules regarding the retention of professionals (the “Retention Procedures”). Pursuant to the Retention Procedures, and under my direction and supervision, Province researched its client connections database, which includes all engagements that concluded within the past twenty-four (24) months, to determine whether it has relationships with any of the entities that were identified to Province as creditors or parties-in-interest in these chapter 11 cases (the “Entity List”) attached hereto as Schedule 1. To the extent such a search indicated that Province has a relationship with any of the entities on the Entity List, the identities of such entities and Province’s relationship with such entities is disclosed in the attached Schedule 2.

6. Creditors Adjustment Bureau (CAB Collects), which is the US agent for vendor and supplier New Prokin (Zhongshan), has represented other creditors in past Chapter 11 cases in which Province has been retained as Financial Advisor to various unsecured creditors’ committees. Additionally, CAB Collects has represented bankruptcy estates and subsequent trusts (in which Province was also retained) in collections of default judgments primarily in preference actions. Additionally, CAB Collects has represented entities unaffiliated with Province or its principals that have both successfully and unsuccessfully bid on remnant asset auctions that were administered by separate counsel in which Province was also retained.

7. Province sent an email questionnaire to each employee inquiring as to whether each employee or any member(s) of his or her household:

- i. owns any debt or equity securities of the Debtors or their non-debtor affiliates;
- ii. holds a claim against or interest adverse to the Debtors or their non-debtor

affiliates;

- iii. is or was an officer, director, or employee of the Debtors or their non-debtor affiliates;
- iv. is related to or has any connections to any Bankruptcy Judge in the United States Bankruptcy Court for the Southern District of Texas, Houston Division;
- v. is related to or has any connections to anyone working in the Office of the United States Trustee for the Southern District of Texas, Houston Division;
- vi. was an officer, director or employee of the Debtors within two years prior to the Petition Date; or
- vii. has a connection with a party in interest listed on the Entity List.

8. Province did not receive any responses to the above inquiry.

9. Based on the result of that search and employee questionnaire, I have been able to ascertain after diligent inquiry that to the best of my knowledge, Province (i) does not represent any entity having an adverse interest in connection with these chapter 11 cases and (ii) does not represent or hold an interest adverse to the interest of the Debtors or its estate with respect to the matters on which Province is to be employed. Moreover, Province and its subsidiaries are disinterested within the meaning of section 101(14) of the Bankruptcy Code, in that neither I, Province, any Province subsidiary, nor any of their principals, employees (including those working on this engagement) or associates:

- a. are creditors, equity security holders or insiders of the Debtors;
- b. are or were within two years before the Petition Date, a director, officer or employee of the Debtors;
- c. have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with or interest in the Debtors or for any other reason; or
- d. hold any debt or equity securities of the Debtors.

10. As a part of Province's financial advisory practice, Province's clientele includes: debtors, creditors and other statutory committees, institutional creditors, asset purchasers, venture

capitalists, secured parties, lessors, contract parties, equity holders, directors and officers, court-appointed fiduciaries, plan sponsors, indenture trustees, and bond insurers. The Debtors have numerous creditors and other parties-in-interest. Province may have in the past represented, and may presently or in the future represent or be deemed adverse to, creditors or parties-in-interest in addition to those specifically disclosed in Schedule 2 in matters unrelated to these chapter 11 cases. Province believes that its representation of such creditors or other parties in such other matters has not affected and will not affect its representation of the Committee in these proceedings.

11. Except as otherwise set forth herein and in Schedule 2, insofar as I have been able to ascertain, the principals, associates and staff members of Province do not have any connection with the Debtors, the Debtors' officers and directors, the Debtors' creditors, the Debtors' equity security holders and other known parties-in-interests or their respective professionals.

12. To the best of my knowledge, information and belief formed after reasonable inquiry, neither I, nor any principal, associate or staff member of Province, insofar as I have been able to ascertain, is related to the bankruptcy judge assigned to the above-captioned chapter 11 cases.

13. To the best of my knowledge, information and belief formed after reasonable inquiry, neither I, nor any principal, associate or staff member of Province, insofar as I have been able to ascertain, has a connection to the United States Trustee or any person employed in the office of the United States Trustee.

14. Despite the substantial efforts described above to identify and disclose potential conflicts and connections with parties-in-interest in these cases, neither I nor Province is able to conclusively identify all potential relationships or state with absolute certainty that every client representation or other connection of Province has been disclosed. To the extent Province

discovers any facts or additional information during the period of Province's retention that requires disclosure, Province will supplement this Declaration to disclose such information.

15. Province has neither received any retainer nor any payment from the Debtors nor the Committee, nor has it received any promise of payment, during the one-year period prior to the filing of the Debtors' petition. No compensation has been paid or promised to be paid from a source other than the Debtors' estates in these chapter 11 cases. No promises have been received by Province nor by any advisors or attorneys thereof as to compensation in connection with these chapter 11 cases other than in accordance with the provisions of the Bankruptcy Code. Province has no agreement with any other entity to share with such entity any compensation received by Province in connection with these chapter 11 cases, except among employees of Province. Neither the Committee nor its members (or any of their representatives) are or will be liable for fees or costs incurred by Province in its representation of the Committee.

16. Province intends to apply for compensation for professional services rendered in connection with these chapter 11 cases subject to approval of this Court as stated in the Application, and in compliance with applicable provisions of the Bankruptcy Code, on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred by Province.

17. Province's standard hourly rates are:

<u>Professional Level</u>	<u>Per Hour (USD)</u>
Managing Directors and Principals	\$860-\$1,350
Vice Presidents, Directors, and Senior Directors	\$580-\$950
Analysts, Associates, and Senior Associates	\$300-\$650
Other / Para-Professional	\$220-\$300

18. The hourly rates set forth above are subject to periodic adjustments to reflect economic and other conditions. Province intends to provide notice to the Debtors, the Committee,

and the U.S. Trustee before implementing any increases in Province's rates for professionals working on these chapter 11 cases.

19. In addition to the fees described above, Province will bill for all out-of-pocket expenses reasonably and actually incurred by Province in connection with the matters contemplated by this Application.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: March 14, 2023

By: /s/ Adam Rosen
Adam Rosen

SCHEDULE 1
Interested Parties List

Schedule 1(a)

Debtors

INVACARE CORPORATION

FREEDOM DESIGNS, INC.

ADAPTIVE SWITCH LABORATORIES, INC.

FORMER DEBTOR NAMES:

ALBER

ALBER USA

TAG

THE AFTERMARKET GROUP

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Schedule 1(b)

Former and Current Directors and Officers

SUSAN H. ALEXANDER
JULIE A. BECK
DIANA S. FERGUSON
STEPHANIE L. FEHR
C. MARTIN HARRIS, MD
BAIJU R. SHAH
AMB EDWARD F. CRAWFORD
PETRA DANIELSOHN-WEIL
MARC M. GIBELEY
MICHAEL J. MERRIMAN, JR.
CLIFFORD D. NASTAS
STEVEN H. ROSEN
ARON I. SCHWARTZ
MATTHEW E. MONAGHAN
RICK A. CASSIDAY
KATHLEEN P. LENEGHAN
ANTHONY C. LAPLACA
GEOFFREY P. PURTILL
CINTIA FERREIRA
STEVEN L. BACHIE - VP TAX
ROSS J. ALTENBURGER
RONALD L. RICHESON

Schedule 1(c)

Major Equityholders

ACADIAN ASSET MANAGEMENT
AUDENT GLOBAL ASSET MANAGEMENT
AZURITE MANAGEMENT &CONSULTANCY
CHARLES SCHWAB INVESTMENT MANAGEMENT
DE SHAW & CO
HIGHBRIDGE CAPITAL MANAGEMENT
MATTHEW E. MONAGHAN
RENAISSANCE TECHNOLOGIES
RUTABAGA CAPITAL MANAGEMENT
VANGUARD GROUP

Schedule 1(d)

Depository Banks (including depository banks of non-debtors)

BANK AUSTRIA CREDITANSTALT
BANK OF MONTREAL
BBVA BANCOMER
BES
CAIXABANK
CITIZENS BANK
CREDIT SUISSE
HSBC
HYPOVEREINSBANK AG
ING BANK
JPMORGAN CHASE
KREISSPARKASSE
NORDEA BANK
PNC
PNC BANK
UBS
UNI

Schedule 1(e)

Insurance Providers

ACE AMERICAN INSURANCE CO.
ALLIANZ GLOBAL CORPORATE &
SPECIALTY AG
AMERICAN GUARANTEE & LIABILITY
INS. CO.
AON PLC
AON RISK SERVICES CENTRAL INC.
AON RISK SERVICES NORTHEAST
INC.
AON RISK SOLUTIONS OF PR INC.
BEAZLEY INSURANCE COMPANY,
INC.
CHUBB
CIGNA
CONTINENTAL CASUALTY COMPANY
ENDURANCE AMERICAN INSURANCE
COMPANY
ENDURANCE ASSURANCE
CORPORATION INSURANCE
COMPANY
EVEREST NATIONAL INSURANCE
COMPANY
EXAMWORKS LLC
FEDERAL INSURANCE COMPANY
FLEET RESPONSE
GEMINI INSURANCE COMPANY
HISCOX INSURANCE COMPANY INC.
INDIAN HARBOR INSURANCE
COMPANY
MAPFRE PRAICO INSURANCE
COMPANY (PUERTO RICO)
MIDWEST EMPLOYERS CASUALTY
CO.
NAVIGATORS INSURANCE COMPANY
NORTH AMERICAN SPECIALTY
INSURANCE CO.
NORTHWESTERN MUTUAL
OLD REPUBLIC INSURANCE
COMPANY
RSUI INDEMNITY COMPANY
SENTRY CASUALTY COMPANY
STEADFAST INSURANCE COMPANY

U.S. SPECIALTY INSURANCE
COMPANY
WESTFIELD SPECIALTY INSURANCE
CO.
WILLIS INSURANCE, INC.
XL INSURANCE AMERICA, INC.
XL INSURANCE AMERICA, INC.
ZURICH AMERICAN INSURANCE CO.

Schedule 1(f)

Taxing Authorities

ALABAMA DEPARTMENT OF
REVENUE
ALABAMA DEPT OF REV
ARIZONA DEPARTMENT OF REVENUE
ARIZONA DEPT OF REV
AVOYELLES PARISH
BURNET CENTRAL APPRAISER
CADDO-SHREVEPORT SA
CALCASIEU PARISH
CITY OF ANNISTON
CITY OF CALERA
CITY OF CHARLESTON
CITY OF LOS ANGELES
CITY OF MADISON
CITY OF MOBILE
CITY OF PHILADELPHIA
CITY OF SAN FRANCISCO
COLORADO DEPT OF RE
COMPTROLLER OF MARY
COMPTROLLER OF MARY
CRIM
DANIEL J TALAREK - LORAIN
COUNTY TREASURER
DISTRICT OF COLUMBI
EAST BATON ROUGE PA
ELYRIA ASSOCIATES L
EVANGELINE PARISH
FLORIDA DEPARTMENT
FLORIDA DEPARTMENT OF REVENUE
GEORGIA DEPARTMENT OF REVENUE
GEORGIA DEPT OF REV
HAWAII STATE TAX CO
HIDALGO COUNTY
IBERIA PARISH
IDAHO STATE TAX COMMISSION
ILLINOIS DEPARTMENT
INDIANA DEPARTMENT
INTERNAL REVENUE SERVICE
IOWA STATE TREASURE
JEFFERSON COUNTY DE
JEFFERSON PARISH SH
KENTUCKY STATE TREASURY

LAFAYETTE PARISH SC
LAFOURCHE PARISH
LORAIN COUNTY AUDITOR
LOUISIANA DEPARTMEN
LOUISIANA DEPARTMENT OF
REVENUE
MAINE REVENUE SERVI
MASSACHUSETTS DEPT
MINNESOTA REVENUE
MINNESOTA REVENUE
MISSISSIPPI DEPARTM
MISSISSIPPI DEPARTMENT OF
REVENUE
MISSOURI DEPARTMENT OF
REVENUE
MISSOURI DEPT OF RE
MOBILE COUNTY
MONTGOMERY CITY OF
MONTGOMERY COUNTY C
NEBRASKA DEPT OF RE
NEVADA DEPARTMENT O
NEW MEXICO TAXATION
NEW MEXICO TAXATION
NEW YORK STATE CORP
NORTH CAROLINA DEPA
NORTH CAROLINA DEPARTMENT OF
REVENUE
OKLAHOMA TAX COMMIS
OREGON DEPARTMENT OF REVENUE
PENNSYLVANIA DEPARTMENT OF
REVENUE
PENNSYLVANIA DEPT O
PINELLAS COUNTY
RAPIDES PARISH
RHODE ISLAND
RHODE ISLAND DIVISI
SABINE PARISH
SAINT TAMMANY PARIS
SAN BERNARDINO COUNTY
SEMINOLE COUNTY TAX
SHELBY COUNTY, ALAB
SOUTH CAROLINA DEPA

SOUTH CAROLINA DEPARTMENT OF
REVENUE
SOUTH DAKOTA STATE
ST LOUIS COUNTY
STATE OF ARKANSAS
STATE OF CALIFORNIA
STATE OF CALIFORNIA
STATE OF CONNECTICU
STATE OF CONNECTICUT
STATE OF IDAHO
STATE OF KANSAS
STATE OF KENTUCKY T
STATE OF MICHIGAN
STATE OF NEW HAMPSHIRE
STATE OF NEW JERSEY
STATE OF NEW JERSEY
STATE OF NEW YORK
STATE OF OHIO TREAS
STATE OF OHIO TREASURY
STATE OF TEXAS
STATE OF TEXAS COMP
STATE OF WASHINGTON
STATE OF WASHINGTON
TAX TRUST ACCOUNT
TENNESSEE DEPARTMEN
TENNESSEE DEPARTMENT OF
REVENUE
TERREBONNE PARISH S
UTAH STATE TAX COMM
UTAH STATE TAX COMMISSION
VIRGINIA DEPARTMENT OF TAX
VIRGINIA DEPT OF TA
WASHINGTON PARISH
WEBSTER PARISH
WISCONSIN DEPARTMENT OF
REVENUE
WISCONSIN DEPT OF R
WYOMING DEPT OF REV

Schedule 1(g)

Utility Providers

AT&T
AT&T MOBILITY II LLC
B C N TELECOM INC
CALLTOWER INC
CHARTER COMMUNICATIONS
HOLDINGS LLC
CITY OF SANFORD UTILITIES DEPT
COLUMBIA GAS OF OHIO
COMCAST CABLE.
COPPER CANYON COMMUNICATIONS
LLC
DUKE ENERGY
ELYRIA PUBLIC UTILITIES
FLORIDA POWER & LIGHT CO
FLORIDA PUBLIC UTILITIES
FPL ENERGY SERVICES
FRONTIER.
INTERSTATE GAS SUPPLY INC
LEVEL 3 COMMUNICATIONS LLC
MOOD MEDIA

NORTH RIDGEVILLE DEPT. OF
UTILITIES
OHIO EDISON
ORLANDO RECYCLING
ORLANDO WASTE PAPER CO INC
PEDERNALES ELECTRIC
COOPERATIVE INCORPORATED
PINELLAS PARK, CITY OF
REPUBLIC SERVICES
RURAL LORAIN COUNTY WATER
AUTHORITY
TECO PEOPLES GAS
VERIZON WIRELESS
WASTE MANAGMENT OF ARIZONA
INC
WASTE PRO OF FLORIDA
WINDSTREAM COMMUNICATIONS
INC
WM CORPORATE SERVICES INC FL
WM CORPORATE SERVICES INC TX

Schedule 1(h)

Landlords

BENDIX COMMERCIAL VEHICLE SYSTEMS LLC
GINNY S. MALOCO, AS TRUSTEE OF THE GINNY SUE MALOCO 1990 REVOCABLE
TRUST
KINGMAN III PROPERTY, LLC

Schedule 1(i)

Vendors and Suppliers

4 WAY LOGISTICS	ALLIANCE INDUSTRIAL SOLUTIONS
407 ETR	LLC
48FORTY SOLUTIONS LLC	ALLIED ELECTRONICS, INC
A & I INDUSTRIES	ALLIED ENTERPRISES INC.
A A A STAMPING INC	ALLIED UNIVERSAL SECURITY
A F SERVICES	SERVICES
A G INDUSTRIES	ALLSTREAM BUSINESS INC
A+PRODUCTS	ALRO METAL SERVICE CORP
AAA PROPANE SERVICE INC.	AM FAB CO LLC
ABEL METAL PROCESSIN	AMERICAN ASSOCIATION FOR
ABF FREIGHT SYSTEM, INC.	HOMECARE
ABLE GEOMAR TOOL GRINDING	AMERICAN CONVERTERS INC
ACCESS INFORMATION PROTECTED	AMERICAN CORD & WEBBING CO INC
ACCESSORY RESOURCE	AMERICAN EXCELSIOR COMPANY
CORPORATION	AMERICAN SCALE COMPANY INC.
ACCURATE BIOMED SERVICES INC	AMERICAN TRACK ROADSTERS INC
ACOR MATERIALS LTD	AMERI-CONNECT FREIGHT SERVICES
ACTALENT INC	AMOTEC INC
ACTION PRODUCTS	AMPEX METAL PRODUCTS
ADAM IVERSON	ANCHOR CONTAINER CORPORATION
ADVENTHEALTH CENTRA CARE	ANDERSEN & ASSOCIATES INC.
AEROTEK INC	AON INNOVATIVE SOLUTIONS INC.
AGGRESSIVE BOX INC	AON REED STENHOUSE INC
AGILE MANUFACTURING INC	APEX ARIDYNE CORPORA
AGILITI HEALTH INC	APPLIED HEALTH SERVICES
AGORA EDGE	APPLIED INDUSTRIAL
AHEARN & SOPER INC.	TECHNOLOGIES
AIKIN HOLDING CORP	APSCO
AINSWORTH THELIN & RAFTICE PA	AQUA GULF TRANSPORT INC
AIR CONVERSION TECHNOLOGY INC	A-QUALITY MACHINE
AIRGAS USA LLC	AQUATIC WEED CONTROL INC
AI-USA GROUP, LLC	ARBON EQUIPMENT CORP
ALAN WILLEMS	ARBOR INDUSTRIES INC.
ALANTRAH	ARMANDO LOPEZ CARDOSO
ALECTRA UTILITIES CORPORATION	ARMER INDUSTRIAL TECHNOLOGY,
ALEXANDRIA EXTRUSION CO	INC
ALL INDUSTRIAL MEXICO S DE RL DE	ARMORED DECAL COMPANY INC
CV	ARMSTRONG HOT WATER INC
ALL PRO FREIGHT SYSTEMS INC..	ARROW ELECTRONICS INC
ALLEN MAXWELL & SILVER INC	ARTLINE LTD
ALLGRADE BOLT & CHAIN, INC	ASCO LP
ALLIANCE ADVISORS LLC	ASHLEY WARD INC
	ASTON CARTER INC

ASTROMATIC
AT & T.
ATOMIC ABSORPTION
ATOUSA TAHERIAN
AUTOMATED PACKAGING SYSTEMS
INC
AVALARA INC
AVENUE INDUSTRIAL SUPPLY CO.
A-VERDI STORAGE CONTAINERS
B2B HARDWARE (XUANCHENG CO,
LTD)
BAKER & HOSTETLER.
BAKER & MCKENZIE SOCIEDAD
CIVIL
BAKER TILLY MEXICO S.C.
BALBOA WATER GROUP INC
BAN PRECISION INC
BAYHEAD EYE CENTRE PA
BCB CANADA
BEACON PURCHASING LLC
BEASLEY, TIMOTHY R
BEBATEC GMBH
BELLSOUTH PUBLIC
COMMUNICATIONS INC
BEMIS MFG CO
BERLINER CORCORAN & ROWE LLP
BERTERO, FERNANDO
BEST-WEST FASTENERS
BIEN MA
BIG SKY PRECISION INC
Birlasoft Solutions Inc.
BIRLASOFT SOLUTIONS MEXICO SA
DE CV
Birlasoft Solutions Mexico SA DE CV
BIRLASOFT TECHNOLOGIES CANADA
CORP
BLAKE CASSELS & GRAYDON LLP
BLANK ROME LLP
BOB SMITH
BODYPOINT, INC.
BRAMUR PLASTICS
BRANDED COOPERATE LLC
BRANNIE DELICE
BRANSON INTERNATIONAL INC
BRECKENRIDGE
BRETON INDUSTRIES, M INC.

BROOKS, BRANDON
BUFFALO TRANSPORT
COMPANY, INC.
BUREAU OF NATIONAL AFFAIRS INC
BURLINGTON AIR EXPRESS
C & M FORWARDING CO., INC.
C & S SALES & ENGINEERING INC.
C 7 CONCEPTS
C P MACHINING LLC
C T P SOLUTIONS
CABOODLE PRINTING, INC.
CALFEE HALTER & GRISWOLD LLP
CALIFORNIA DC (EXT. SUPPLIER)
(GEODIS LOGISTICS)
CALL2RECYCLE INC
CALLOS RESOURCE LLC
CAL-TRON CORPORATION
CAMBRIDGE FASTENERS COMPANY
CANADIAN PLASTICS GROUP
CANADIAN TRAFFIC SERVICES
CANE CREEK CYCLING COMPONENTS
INC
CANOA SYSTEMS
CAPITAL BEDDING INC
CAPLUGS LLC
CARDINAL ALUMINUM INC
CARDINAL/DETECTO SCALE MFG
CAREMED SUPPLY INC
CARNEGIE TEXTILE CO
CARTER'S PEST CONTROL
CASCADE PLATING INC
CASTILLOS LAWN SERVICE LLC
CATALINA CYLINDERS
CAUDLE MANUFACTURING CO INC
CDW DIRECT, LLC
CEME S.P.A.
CENTRAL COMPOSITES LLC
CENTRAL STEEL & WIRE COMPANY
CENTURY SPRING MANUF
CERIDIAN CANADA LTD
CERTIFIED SERVICE COMPANY OF
OHIO LLC
CEVA FREIGHT LLC
CEVA FREIGHT CANADA CORP
CHALLENGE SAILCLOTH
CHANGSHU XUNDA POWDER

CHARTER COMMUNICATIONS
HOLDINGS LLC.
CHARTER INDUSTRIES
CHIEN TI ENTERPRISE CO LTD
CHRISTINA HODGKIN
CHROMATIC INC.
CHUC VAN
CIMA PLASTICS/ENDURA PLASTICS
CINCO TECHNOLOGIES
CINTAS CORPORATION
CINTAS THE UNIFORM PEOPLE
CINTHYA MARISOL GONZALEZ
CAZARES
CLARIDGE PRODUCTS & EQUIPMENT
CLASSIC M.D.M. INC
CNN MANUFACTURING SA
COBRA SEATS (1994) INC
COLOR POWDER COATING US LLC
COLSON GROUP USA
COLUMBIA FITNESS SYSTEMS
COLUMBIA GAS OF OHIO
COMCAST CABLE.
COMMUNITY BASED SERVICES INC
COMPASS HEALTH BRANDS CORP
CONTINENTAL PRESS
CONTROL DEVICES LLC
COPY KING
CORDS CANADA
CORE HEALTH & FITNESS LLC
CORNELL DUBILIER ELECTRONICS
INC
CORP
CORPUS CHRISTI EQUIPMENT CO LTD
CORRELL INC
COVESTRO LLC
CREATIVE FINANCIAL STAFFING LLC
CRESTMARK EQUIPMENT FINANCE
CROMIN DE MEXICO SA
CROSBY, BRADLEY
CROWE LOGISTICS LLC
CROWELL & MORING LLP
CROWN LIFT TRUCKS
CRYSTAL BUSINESS SOLUTION
CUPRUM S.A. DE C.V.
CUSTOM ENGINEERED WHEELS INC
CUSTOM FOAM SYSTEMS LTD.

CUSTOM TUBE PRODUCTS INC
CUSTOM-PAK INC
CUYAHOGA VENDING SERVICES
CWCIS INC.
D&C PRODUCTS CORPORATION
DACHRIS INC
DANHIL DE MEXICO SA
DANIEL J EDELMAN INC
DANYANG HUAYI MEDICAL SUPPLY
& EQUIPMENT CO LTD
DARLINGTON FABRICS CORP
DARREN MEISINGER
DATEKO
DAVID NASSIVERA
DAYTON FREIGHT
DAYTON ROGERS MANUFA
DELL FINANCIAL SERVICES
DELOITTE & TOUCHE LLP
DELOITTE TRANSACTIONS AND
BUSINESS ANALYTICS LLP
DEPENDABLE PRECISION MFG INC
DERINGER
DESARROLLOS GROS SA
DESCARTES SYSTEMS USA LLC
DEYANIRA VILLARREAL SANTOS
DHL EXPRESS USA INC
DHL GLOBAL FORWARDING
DIAGNOSTICO X IMAGEN DIGITAL SC
DIAMEDICAL USA EQUIPMENT INC
DIAZ FLORES CONSULTING SC
DIESTCO MFG CORP
DIETZ SUPPLY CO INC
DIGICORPORATION INC
DIGI-KEY CORP 304777
DIGITAL OFFICE SYSTEM
Diligent
DIRECT TARGET PRODUCTS LLC
DISTRIBUCION Y SERVICIO DE
EQUIPO NEUMATICO Y ELECTRICO
SA CV
DISTRIBUCIONES QUIMICAS DE
MATAMOROS S.A. DE C.V.
DJ MECA
DON CLARKSON
DOWNING ENTERPRISES INC.
DSV AIR & SEA INC. C/O T42352

DUNLAP INDUSTRIES INC
DURAMILL INDUSTRIAL SUPPLIES
DURKAN PATTERNED CARPET
DYGERT SEATING
DYNAMIC CONTROLS LTD
DYNAMIC SYSTEMS INTE
E G INDUSTRIES
E Z LANDSCAPE SERVICES
EAGLE EQUIPMENT CORPORATION
EARLE M JORGENSEN CO
EARNEST PRODUCTS INC
EASTEX COMPANY
EASY TO USE PRODUCTS LLC
EASYLIFT (BANSBACH) OF NORTH
AMERICA
EBC
EDMA TRANSPORT
EEZER PRODUCTS,INC.
ELDON PIERCE
ELECTRO-MATIC PRODUCTS
ELENCO ELECTRONICS, INC.
ELREHA CONTROLS LLC
ELYRIA PLASTICS PROD
ELYRIA SPRING & SPECIALTY INC.
EMBEDDED WIZARDRY LLC
EMS TECHNOLOGIES, INC.
EMSAR INC
ENBRIDGE
ENDRIES INTERNATIONAL INC
ENGINEERED COOLING SERVICES
INC
ENSIGN CORP
EPCO
ERNEST PACKAGING
ERNST & YOUNG LLP
ERNST & YOUNG PUERTO RICO LLC
ESSENTRA INDUSTRIAL SUPPLY
ESSENTRA PLASTICS, LLC
EVANS, DAVID M
EVERCLEAR OF OHIO LTD
EVERNORTH BEHAVIORAL HEALTH
INC
EVERSHEDS SUTHERLAND
EVERSTREAM SOLUTIONS LLC
EWELLIX USA LLC
EXAMINETICS INC

EXAMWORKS COMPLIANCE
SOLUTIONS LLC
EXCELERON MEDICAL INC
EXEL GLOBAL
EXPEDITORS CANADA INC
EXPEDITORS INTERNATIONAL
EXPRESS OIL COMPANY
EZI METALES, S.A.DE C.V.
FAB FORM INC
FABRICACIONES ESPECI
FAEGRE DRINKER BIDDLE & REATH
LLP
FAIRWAY PRODUCTS
FALCCOS PLASTIC SA DE CV
FALHER PHARMACY LTD
FALLS & CO
FAMOUS SUPPLY CO
FASCO MOTORS GROUP
FASTENAL COMPANY
FATH
FCL FISHER CUSTOMS & LOGISTICS
FEDCOR DESIGN LLC
FEDEX
FEHR INDUSTRIAL SUPPLY
FERRIOT INC
FERSA
FIBERGLASS SUPPLY
FIEST, JASON P
FINANCIAL ASSOCIATES INC
FINE CHAMPION LTD
FINE GROUP
FIRST CHOICE PACKAGING
FLANDERS COMPANY INC.
FLINT BIO-MEDICAL INC.
FLINT PACKAGING PRODUCTS LTD.
FLORIDA FOAM AND UPHOLSTERY
SUPPLY
FLORIDA INDUSTRIAL SCALE CO.
FLORIDA POWER & LIGHT CO
FOAM CRAFT (FUTURE FOAM INC)
FOAMPARTNER AMERICAS INC
FOAMTECH INDUSTRIES INC.
FORM DRILL USA
FORZA MEDI PVT LTD
FR SYSTEMS INTERNATIONAL
FRANCISCO JAVIER GAONA CUEVAS

FRONTIER.
 FRY STEEL CO
 FUJIAN XIANGXIN LIGHT ALLOY
 MANUFACTURING CO., LTD
 FULL SPEED AHEAD INC
 FUMIGACIONES QUINTANA Y
 SERVICIOS DIVERSOS SA DE CV
 FUSES UNLIMITED
 FUTURA TEXTILES INC.
 G F HEALTH PRODUCTS INC.
 G I INDUSTRIES
 G S E TRADING LTD
 GAIN PRC VAR PRD
 GALLOP CORP / PRIMO PRODUCTS
 GALLOP CYCLE CORP
 GARDINER SERVICES CO LLC
 GARDNER DENVER THOMAS INC
 GARDNER MARKETING AND DESIGN
 GAROSO ELECTRIC AND HARDWARE
 GASFLUX COMPANY
 GBS CORP
 GEA OF TEXAS INC
 GENERAL PROTO-FAB CO INC
 GENPORE CORP
 GERTEX DISTRIBUTING
 GES EXPOSITION SERVICES
 GILCO SPRING OF FLORIDA
 GIRARD, DANIEL E
 GLOBAL FABTECH SHANGHAI
 COMPANY LIMITED
 GOCHNOUR, JARED
 GOLDEN FOOD SERVICES DEL
 NORESTE
 GOLDENWEST LUBRICANTS INC.
 GOODYEAR RUBBER PRODUCTS INC
 GORSKI WELDING LLC
 GOWLING WLG (CANADA) LLP
 GRAHAM-FIELD.
 GRAINGER INDUSTRIAL SUPPLY
 GRAND HEALTHCARE CO LTD
 GREENFIELD PRODUCTS INC
 GRUPO ADUANAL SUSTAITA S.C.
 GRUPO INNOVAERA SA DE CV
 G'S MEDICAL REPAIRS LLC
 GS1 CANADA C/O TH1029

GUANGZHOU PENGZHAN
 OPTOELECTRONICS TECHNOLOGY
 CO.
 GUISBERT, BYRON D
 GUIZHOU HUAFENG ELECTRICAL
 APPLIANCE
 GULF CONTROLS CO INC
 H & B WINDOW CLEANING
 INCORPORATED
 H FINE & SON LTD
 H H BARNUM COMPANY
 H M S INDUSTRIES LLC
 HAAS FACTORY OUTLET-TORRANCE
 HAINES, STEPHEN A
 HANA TECHNOLOGIES INC
 HANGZHOU DUNLI IMPORT &
 EXPORT CO LTD
 HANS RUDOLPH INC
 HARDWARE COMPONENTS, INC.
 HARMAN CORPORATION
 HARVY SURGICAL SUPPLY CORP
 HB PERFORMANCE SYSTEMS INC
 HEALTHCARE COMP LLC
 HEALY TOOL CO
 HECTOR ALONSO ROJAS GARCIA
 HEETER PRINTING CO INC
 HEILIND ELECTRONICS
 HENDERSON COUNTY HEALTH CARE
 CORP
 HERNANDEZ COLON, ALESSANDRA
 HEXAGON EAM HOLDINGS LLC
 HIGH TECH LASER PRODUCTS LTD.
 HIGHWAY TWO LLC
 HINTON ENTERPRISES INC
 HODELL-NATCO INDUSTRIES
 HODGES MACE LLC
 HOLSTON GASES
 HOTTINGER BRUEL AND KJAER INC
 HOVEROUND CORPORATION
 HUGHES-PETERS
 ICE INDUSTRIES RONFE
 IGUS, INC.
 ILS SUPPLY TECHNOLOG
 IMPACT MOLDING CLEARWATER LLC
 IMPERIAL OIL
 IMPRESOS RTM S.A.DE C.V.

INGERSOLL RAND COMPANY
 INGERSOLL-RAND INDUSTRIAL U.S.,
 INC.
 INLAND PLYWOOD COMPANY
 INNOVATIVE CONCEPTS
 INNOVATIVE PRODUCTS
 INSIGHTSOFTWARE LLC
 INSPIRUS LLC
 INTCO MEDICAL (HK) CO LTD
 INTERNATIONAL PAPER.
 INTERSTATE GAS SUPPLY INC
 INTERTEK TESTING SERVICE NA INC
 INTREX GLOBAL SOLUTIONS
 INVENTUS POWER INC
 IP MATRIX SA DE CV
 IPRO MEDIA INC
 IRON MOUNTAIN
 Iron Mountain
 IT PROS FOR BUSINESS INC.
 ITSEEZ3D INC
 J & B IMPORTERS
 J E JOHNSON PALLET, INC.
 J HERBERT CORP
 J.H. BENNETT & COMPANY INC.
 J.I.T. INDUSTRIAL SUPPLY &
 DISTRIBUTION LTD.
 J.W. WINCO CANADA
 JACKIE KAUFENBERG
 JIANGSU INTCO MEDICAL PRODUCTS
 CO LTD
 JIANGSU TONGSHUN POWER
 TECHNOLOGY CO.
 JIANGSU YUYUE MEDICAL
 EQUIPMENT & SUPPLY CO LTD
 JIANGYIN HUASHI MEDICAL
 EQUIPMENT CO LTD
 JIM PATTISON LEASE
 JOE HUNT & ASSOCIATES LTD
 JOHNSON BATTERY COMPANY INC
 JOHNSON CONTROLS SECURITY
 SOLUTIONS
 JONES DAY
 JOSE ALFREDO GONZALEZ
 JOSE ANGEL LOPEZ CASTRO
 JOSEPH T. RYERSON & SON, INC.
 JOSLYN MANUFACTURIG

JPMORGAN CHASE BANK NA
 JUAN FIDEL SALAZAR GUERRA
 JUAN OCEGUERA
 JUSTICE PEST SERVICES LLC
 K & L ANODIZING CO
 K COMPANY INC
 K G SOLUTIONS LLC
 K M C CHAIN AMERICAN CORP
 KAB SEATING LIMITED
 KAIDI LLC USA
 KAP MEDICAL
 KELLER MECHANICAL &
 ENGINEERING INC
 KELLEY DRYE & WARREN LLP
 KENCO TRANSPORTATION
 MANAGEMENT LLC
 KEY TRONIC CORPORATION
 KEYPAK
 KEYSTONE FOAM CORPORATION
 KI MOBILITY LLC
 KING & SPALDING LLP
 KINGSTEC TECHNOLOGIES INC
 KIPP INC
 KIRKLAND & ELLIS LLP
 KKSG & ASSOCIATES
 INCORPORATED
 KLARVIK
 KORNBLUM LAW PROFESSIONAL
 CORP
 KRAUSHER MACHINING INC
 KUNSHAN GEOBY MACHIN
 L S I CORPORATION TEMPORARY
 SERVICES
 LAKE BUSINESS PRODUCTS INC
 LAKE ERIE ABRASIVE & TOOL
 LAMINA Y PLACA COMER
 LANG OPTICAL INC.
 LATIN AMERICAN CARGO
 LAVEN INDUSTRIES LTD.
 LBP LEASING, INC.
 LEASE CORPORATION OF AMERICA
 LEE CO
 LEE SPRING COMPANY
 LEVEL 3 COMMUNICATIONS LLC
 Level3 Communications

LEWIS BRISBOIS BISGAARD & SMITH
LLP
LIBERTY FASTENER COMPANY
LIGGETT INC
LINAK
LIQUID CRYSTAL TECHNOLOGIES
LOCKJOINT TUBE INC
LOGICORP LOGISTIC GROUP, LLC
LOWE'S BUSINESS ACCOUNT
LUKE ENGINEERING & MFG CO INC
LUXAIRE CUSHION COMP
M & M MEDICAL EQUIPMENT REPAIR
INC.
M D I OF WISCONSIN INC
M V P PLASTICS INC
M2 INC
MA ISABEL MARTINEZ FLORES
MADDERNS
MADERAS Y TABLEROS SAN JOSE SA
DE CV
MADGE.WEB INCORPORATED
MAINFREIGHT INC CANADA -
TORONTO A&O
MANCERA, S.C.
MANSOUR GAVIN GERLAK & CO LPA
MAPLE INDUSTRIES LLC
MARIA EUGENIA HUERTA MENDOZA
MARTIN MOTOR CO LTD
MARTIN WHEEL COMPANY
INCORPORATED
MARVIN MARTIN
MARYAM GHADERIAN
MASTER DATA CENTER INC
MASTER TOOLS SERVICES INC.
MATAMOROS SC
MATTRESS RECYCLING COUNCIL INC
MAXTEC INC
MAY INDUSTRIES OF OHIO, INC
MBL POLAND SP. Z.O.O.
MCCULLOUGH LLC
MCELROY DEUTSCH MULVANEY &
CARPENTER LLP
MCKESSON MEDICAL SURGICAL INC
MCKINNON METALS
MCMASTER CARR SUPPLY CO
MDI IND SA DE CV

MEDICAL SCIENCE CENTER
MEDLINE INDUSTRIES INC
MEGA TECHWAY INC..
MERCORP INC
MERCURY PLASTICS LLC
MERIDIAN LEASING CORP
MERITS HEALTH PRODUCTS CO LTD
MERTENS HEAVY EQUIPMENT
REPAIR LLC
MESA LABORATORIES INC
METAL IMPACT EAST
METAL IMPACT SOUTH LLC
METAL STANDARD CORP
METCO INDUSTRIES INCORPORATED
MIAMI COMPUTER SUPPLY, INC.
MIAMI VALLEY STEEL SERVICE INC
MICHAEL A BABINEC
Microsoft
MICROSOFT CORPORATION
MIDWEST CUSTOM MFG LTD
MIDWEST WIRE PRODUCTS INC
MILLER STEPHENSON CHEMICAL CO
INC
MILLER WASTE SYSTEMS
MISTER COFFEE SERVICES LINC
MK BATTERY
MLS PALLET INC
MOBILE MODULAR PORTABLE
STORAGE
MOCAP LLC
MOCAP PLASTIC PRODCUTS GROUP
MODA SUMMER ELECTRONIC GIFTS
CO., LTD
MOLDCO INC
MOOD MEDIA
Mood Media
MOORE BUSINESS FORMS AND SYST.
MORBERN LLC
MORRIS NICHOLS ARSHT & TUNNELL
LLP
MOSCARINO LANDSCAPE & DESIGN
MOUNTAIN COMMERCIAL GRAPHICS
MOUSER ELECTRONICS
MR FIRST AID
MSC INDUSTRIAL SUPPLY CO INC
MUELLER DIE CUT SOLUTIONS INC

MUELLER ELECTRIC CO
 MULTIRIM INC.
 MUTUAL INDUSTRIES INC
 MUTUAL MFG & SUPPLY CO
 N M B TECHNOLOGIES CORP
 NACIONAL ELECTRICA FERRETERA
 S.A. DE
 NAMEPLATES FOR INDUSTRY INC
 NASHVILLE WIRE PRODUCTS MFG CO
 LLC
 NATIONAL PRODUCTS INC
 NATIVITY SEWING & MFG INC.
 NCS FINANCIAL SERVICES GROUP
 INC.
 NEFF GROUP DISTRIBUTORS INC
 NEPTUNE SHIPPING LTD
 NESCO SERVICE COMPANY
 NEW PROKIN INTERNATIONAL LTD
 NEW SOLUTIONS LLC
 NEW YORKER ELECTRONICS CO INC
 NEWARK ELECTRONICS CORP
 NEWARK ELEMENT14
 NEWPORT GROUP INC
 NEXT POINT BEARING GROUP LLC
 NINGHAI JIANPAI AUTOMOTIVE
 ACCESSORY CO LTD
 NORCAST S.A. DE C.V.
 NORDSON CORPORATION
 NORTH RIDGEVILLE CITY
 NORTHEAST BOX COMPANY
 NORTHERN REFRIGERATION
 SYSTEMS INC
 NORTHERN STATES METALS
 NOVABOX S DE RL DE CV
 NRRTS
 NUNN LAW LLC
 NUTRON NAMEPLATE INC
 O C S TECHNOLOGIES INC
 O E MEYER, CO
 O E S INC
 OHIO DEPARTMENT OF COMMERCE
 OHIO ELEVATOR & LIFT
 OHIO METALLURGICAL SERVICE INC.
 OHIO TOOL SYSTEMS
 OKIN AMERICA INC
 ONWARD CLUTHE HARDWARE INC.

OPTISOURCE LLC
 Oracle
 ORLANDO WASTE PAPER CO INC
 OSECOELFAB
 OTIS ELEVATOR COMPANY
 OXYGEN SALES AND SERVICE INC
 P & R CASTINGS LLC
 P C CAMPANA
 P E I GENESIS INC
 P M F TRAILER RENTALS LLC
 P Q SYSTEMS
 P S C INDUSTRIES INC
 P/M NATIONAL COMPANY
 PACCANA ENTERPRISES**
 PADGETT-THOMPSON PRODUCTS
 PALLET RECYCLE OF ALABAMA INC
 PANNAM IMAGING
 PARKER & COMPANY
 PARKER HANNIFIN CORP
 PATRICIA ESCALON NAVARRO
 PATTERN INTERACTIVE INC.
 PAY GOVERNANCE LLC
 Paymetric
 PEASE BELL CPA'S LLC
 PENCOM
 PENDING VENDOR DETAILS
 PENTAIR FILTRATION SOLUTIONS
 PEPE LOGISTICA SA DE CV
 PERKINS MOTOR SERVICE
 PHARR DC
 PHILPAC
 PHOENIX SPECIALTY MFG CO
 PICKETT, WILLIAM D
 PILGRIM HARP
 PINELLAS FASTENER
 PIPKINS INC
 PITCOCK BIOMEDICAL INC
 PITT OHIO EXPRESS LLC
 PLASTI DIP INTERNATIONAL
 PLYMOUTH HARBOR INC
 PNEULINE SUPPLY INC
 POLSINELLI SHUGHART PC
 POLYKOTE INCORPORATED
 POLYMER CONCEPTS
 INCORPORATED*
 POLYMER TECHNOLOGIES INC.

POLYMERSHAPES LLC
PRATT INDUSTRIES (USA)
PRAXAIR MEXICO S. DE R.L. DE C.V.
PRAXEDIS ARMENDARIZ FUENTES
PRECISION AXIS INC
PRECISION ENTERPRISES FOUNDRY
& MACHINE INC
PRECISION MEDICAL
PRICE WATERHOUSE COOPERS LLP
PRICESPIDER
PRIDE MOBILITY PRODUCTS CORP.
PRIMROSE ALLOYS INC
PRINCIPAL CUSTODY SOLUTIONS
PRINTCRAFT MARKING DEVICES
PRINTED SYSTEM
PRIUS HEALTHCARE USA, LLC
PROFESSIONAL PLASTICS
PRORACK GAS PRODUCTS
PROVEEDORA INDUSTRIAL VERA
PSC INDUSTRIES, INC
Q S C CORP
Q'STRAIT USA
QUALITY BICYCLE PRODUCTS
QUALITY BIOMEDICAL
R A D G HOLDINGS LLC
R F CARLSON COMPANY
R F S MEDICAL SALES & SERVICES
R S HUGHES CO INC
R&L CARRIERS
RAPID MACHINING SERVICES LLC
RATELINX
RAUMEDIC INC
RAYMOND HANDLING SOLUTIONS
INC.
RE:BUILD CDI LLC
REAC POLAND SP. Z.O.O.
REFINITIV US LLC
REGULATORY & QUALITY
SOLUTIONS LLC
REHAU INC
REID TOOL SUPPLY
REMEDY INTELLIGENT STAFFING
REOX MEDICAL SERVICES LLC
REPAIR AUTHORITY
REPUBLIC SERVICES
RESORTES HIDALGO, S.A. DE C.V.

RESOURCEMFG
RESOURCES GLOBAL
PROFESSIONALS
RHENUS LOGISTICS CHINA LTD
RIDGE CLEANERS
RIVERVIEW INDUSTRIAL
ROCIO KARINA GUTIERREZ DE
HOYOS
ROCKFORD MOLDED PRODUCTS
ROGAN CORP
ROHLIG USA LLC
ROHO INC.
ROLLER DIE & FORMING
ROSSTRON INC.
ROYAL CASE CO
ROYAL GLOBAL EXPRESS
ROYAL HAWAIIAN EXPRESS
ROYAL PLASTICS INCORPORATED
S C R PRECISION TUBE BENDING INC
SACHS BICYCLE COMPONENTS
SAFER AUTOMATIC WHEELCHAIR
WHEEL LO UNITED PLASTIC
MOLDERS INC
SAFETY KLEEN SYSTEMS INC
SAGER ELECTRONICS
SAINT-GOBAIN PERFORMANCE
PLASTIC
SALTER LABS
SAMUEL SON & CO INC
SANFORD MANUFACTURING
SANLO INC
SAP
SAP AMERICA, INC
SAS Institue
SCAN GLOBAL LOGISTICS
SCHAEFFLER GROUP USA INC
SCHIBLE LAW
SCHWALBE NORTH AMERICA
SEASONS HOSPICE OF MUSKOGEE
INC
SEKO WORLDWIDE LLC
SELECT TEMPORARIES
SERGIO GOMEZ SANCHEZ
SERVICE EXPRESS INC
SERVICE STAMPINGS INC.

SERVICIOS COMERCIALES E
INDUSTRIALES
SGS UNITED KINGDOM LTD
SHANGHAI HANSEN GLOB
SHANGHAI HUB INT'L TRADING CO
LTD
SHANGHAI KEYER MACHINERY MGF
CO.LTD
SHANGHAI XINGBANG IMPORT &
EXPORT CO LTD
SHAVETA GARG
Sherlock
SHERLOCK SERVICES INC
SHERRILL INDUSTRIES INC
SHERWIN WILLIAMS CO
SHIMANO AMERICAN CORPORATION
SI EMPAQUES REYNOSA SA DE CV
SIGNAL TRANSFORMER CO INC
SIGNET MILLS
SILCO FIRE PROTECTION COMPANY
SIMI HARDWARE ROCK DEPOT
SINCLAIR & RUSH INC.
SIOEN INDUSTRIES
SISTCO CONTRAINCENDIO Y
SEGURIDAD SA
SKYBOX PACKAGING LLC
SMALL PARTS INC
SMART PUMPS INCORPORATED
SMITH DEBNAM NARRON DRAKE
SAINTSING & MYERS
SMT ELEKTRONIK GMBH
SONITROL
SOULE PACKAGING
SOUNDCOAT INC
SOUTH BAY CIRCUITS INC
SOUTHEASTERN BIOMEDICAL
SERVICES LLC
SPARKLETTS & SIERRA SPRINGS
SPECIAL CARE MEDICAL OF SC INC
SPECIAL T INNOVATIONS LLC
SPECTRUM BUSINESS
SPINERGY INC
SPIRIT TRUCK LINES
SPORTCRAFTERS INC
SPRUSON & FERGUSON PTY LTD
STABILUS, S. A. DE

STAFAST
STAPLES COMMERCIAL ACCOUNT
STAR CUSHION PRODUCTS
INCORPORATED
STATE OF UTAH
STATURE ELECTRIC INC
STEALTH PRODUCTS INCORPORATED
STERICYCLE INC
STOKES, SETH
SUITAM
SULLIVAN TRANSPORT
SUN & HON INT'L LTD
SUNBRIGHT USA INC
SUNNY CASTORS CO.,LT
SUNON INC
SUNRISE MEDICAL
SUNSET HEALTHCARE SOLUTIONS
INC
SUPPLY TECHNOLOGIES LLC
SUPPLYONE TAMPA BAY INC
SUZHOU SCHINTEC TECH
SYLVITE TRANSPORTATION
SYLVITE WESTERN REGION LLC
T K ELEVATOR CORP
T W METALS INC
TAICANG TIANGONG MAC
TALMOLDER INC
TAYLOR COMMUNICATIONS INC
TAYLOR STREET MANUFACTURING
TAYLOR WOODS DC
TAYLOR WOODS ISP
TECH PLASTICS INC
TECH PRODUCTS CORP
TECHNIMARK INC
TECHNOLOGY HOUSE.
TEK SPORTS INC
TEKTRO USA
TEKTRONIX SERVICE SOLUTIONS INC
TELEDINAMICA MEXICO S.A.DE C.V.
TELUS COMMUNICATION INC C/O
TELUS SERVICES
TERNIUM MEXICO SA DE
THE RODON GROUP
THERAFIN CORPORATION
THOMSON GRAPHICS
THOMSON WEST

THREE RIVERS HOLDING , LLC
TIGERHAWK PROFILES
TIMEVALUE SOFTWARE
TIMOTION USA, INC.
TOM CORBETT
TOOLTIME
TOP END
TOP LONGMAX PRODUCTS CO LTD
TORNEXPRESS SA DE CV
TORQUE TRANSMISSION INC
TOTAL CALIBRATION SOLUTIONS
INC
TOWER FASTENERS COMP
TRAFFIC TECH INC.
TRAILER BRIDGE INC
TRELLEBORG SEALING SOLUTIONS
TRESICAL (DIGITAL MEASUREMENT
METROLOGY INC)
TRG
TRI VANTAGE LLC
TRICO OXYGEN COMPANY
INCORPORATED
TRILLIUM METAL
STAMPINGS/DAVIES MOLDING
TRIMET INDUSTRIES INC
TRIMLINE DIE CORPORATION
TRIM-LOK INC.
TRK PRODUCTS INC.
TSUNAMI SOURCING INC.
TUBE SERVICE CO.
TWI INTERNATIONAL TAIWAN
TWITCHELL
U O P LLC
U S A SPOKES
U W L INC
U.S. REHAB
UGP PLASTICS
ULINE INC
ULRICH ALBER GMBH
UNICABLE INCORPORATED
UNITED DISTRIBUTORS
UNITED ONE SOURCE
UNITED TESTING SYSTEMS INC
UNITEX MIDWEST
UPS
UREBLOCK S. A. DE C.

US CUSTOMS SERVICE
US ECOLOGY
USERCENTRICS INC
USF HOLLAND
VAL TECHNOLOGIES INC
VALCO /VALLEY TOOL &
VALLEY TOOL & DIE INC
VANCREST OF PAYNE LLC
VANT SYSTEMS INC.
VELCRO CANADA INC
VELCRO USA INC
VELOCITY USA INC
VERENA KRUGER-REISTEL
VERETEC.
VERITIV OPERATING COMPANY
VEXOS
VIATECH PUBLISHING SOLUTIONS
INC
VICTORY PACKAGING L P
VIRGINIA MEDICAL REPAIR INC
VISCOUNT INDUSTRIES
VISION SERVICE PLAN INSURANCE
CO
VISUAL MARKING SYSTEMS
VISUALIZE
VITA CARE MEDICAL PRODUCTS
VOCATIONAL GUIDANCE
W C TINGLE COMPANY
W H A INTERNATIONAL INC
WACHENHAUSEN RECHTSANWALTE
WACHTELL LIPTON ROSEN & KATZ
WARD TRUCKING, LLC
WASTE MANAGMENT OF ARIZONA
INC
WATERLOGIC USA INC
WELLS FARGO FINANCIAL LEASING
INC
WESCON CONTROLS LLC
WES-GARDE COMPONENTS INC
WEST COAST LOCKWASHER CO INC.
WESTERN
WESTERN ENTERPRISES.
WESTERN SPECIALTY CONTRACTORS
WESTLAKE TOOL & DIE
MANUFACTURING
WESTMED INC

WETHERINGTON HAMILTON &
HARRISON P A
WFBCI FBD COAST ALUMINUM
WHITEHOUSE ARTESIAN SPRINGS
INC
WHITLAM ENGINEERED I
WILLOW CARE NURSING HOME
WINDHAM PROFESSIONALS INC
Windstream
WINTON PRODUCTS CO INC
WIRE PRODUCTS COMPANY INC
WONDER MACHINE SERVI
WOORI USA

WRICO STAMPING CO OF FLORIDA
XIAMEN LENCO CO., LT
XPO LOGISTICS FREIGHT INC
YANTAI SHENXIU INTERNATIONAL
TRADING CO, LTD
YKK (U.S.A.) INC.
YOJANA UDYOG PRIVATE LIMITED
YOUNG SECURITY SERVICES
YRC FREIGHT
YUYAO KINGTAI INSTRUMENT CO
LTD
ZATKOFF SEALS AND PACKING

Schedule 1(j)

Litigation Counterparties

ALEXANDER, STACEY (ESTATE OF)
(ADMINISTRATOR TAWANNA
MOSLEY)
ARTHUR NINMANN
BATES, PAUL
BERES, GABRIEL
BIRLASOFT
BROADNAX, BEVERLY
BRUNO ROBINSON
CALIFORNIA DIVISON OF
OCCUPATIONAL SAFETY & HEALTH
CATHERINE CAMOZZI
CESAR CASTILLO
CHRISTIAN SHARON
COLLENBERG, ANTONIA
CREGO, DANIEL
DODSON, GLORIA
DUNN, MARY
DYCORA TRANSISTIONAL HEALTH
GARDNER DENVER (AN INVERSOLL
RAND COMPANY)
GATES, EDWARD
GRAHAM, WILLIAM
GREATHOUSE, LILAS (DECEASED:
EDWIN JR)
H2 MANAGEMENT
HENRY, SAMUEL
HERPOLSHIMER, BARBARA (DEC.
BERT WEAVER)
INVENTUS POWER, INC.
JAMES PETERS (PEGASUS INCIDENT)
JAMYI WITCH
JANE AND EDWARD CREITZ
JOERNS
JOHN ATKINS-GRANT
KENCO TRANSPORTATION
MANAGEMENT, LL
LUIS FLORES LEAL
LYNN AND LARRY HUGHES
MAGLALANG, BERNARDO
(DECEASED: JENNIFER)
MANION, JAMES WILFRED
MARTY JOE AND SHANE RAINES

MIDDLEOAK INSURANCE
MUNDY, AMANDA & RODNEY
NICHOLS, JEAN
NMB TECHNOLOGIES CORPORATION
NUTRON NAMEPLATE
O'BRIEN, HEATHER (DECEASED GAIL
O'BRIEN JUNG)
OPPENHEIMER & CO., INC.
PATRICIA BERG
PAWLUK, JOHN
PFIEFER, GEORGE
RIDGEWAY, BRIAN
ROGER LO
RUSSELL MCKEMIE
SEVEN PINES ASSOCIATES LP
STACK, RICHARD
STATE OF CALIFORNIA
STUART FREEMAN
SUNRISE MEDICAL
TANOUS, HELENE
THE HARTFORD
U.S. FOOD AND DRUG
ADMINISTRATION
UMENCO INC.
UNITED STATES CUSTOMS AND
BORDER PATROL
UNITED STATES OF AMERICA
DEPARTMENT OF JUSTICE
WILLA WILLIAMS
WILLIAM GRAY
WILLIAMS, CHRISTINA (ESTATE OF
JACK WILLIAMS)
XPO LOGISTICS

Schedule 1(k)

Bankruptcy Professionals

BAKER & HOSTETLER.
BLANK ROME LLP
BROWN RUDNICK LLP
C STREET ADVISORS
CALFEE HALTER & GRISWOLD LLP
DAVIS POLK & WARDWELL LLP
EPIQ
ERNST & YOUNG
GLC ADVISORS
HURON CONSULTING SERVICES LLC
KIRKLAND & ELLIS LLP
MCDONALD HOPKINS LLC
MILLER BUCKFIRE & CO., LLC
PRICE WATERHOUSE COOPERS LLP
WILLIS TOWERS WATSON

Schedule 1(l)

Bankruptcy Court Judges

JUDGE MARVIN ISGUR
JUDGE DAVID R. JONES
JUDGE CHRISTOPHER M. LOPEZ
JUDGE JEFFREY P. NORMAN
CHIEF JUDGE EDUARDO V. RODRIGUEZ

Schedule 1(m)

Office of the United States Trustee

KEVIN EPSTEIN
MILLIE APONTE SALL
ALICIA BARCOMB
HECTOR DURAN
HA NGUYEN
JAYSON RUFF
STEPHAN STATHAM
CHRISTOPHER TRAVIS
JANA WHITWORTH

Schedule 1(n)

Lienholders

C T CORPORATION SYSTEM, AS REPRESENTATIVE
CISCO SYSTEMS CAPITAL CORPORATION
CIT BANK, N.A.
CRESTMARK EQUIPMENT FINANCE, INC.
CSI LEASING, INC.
DE LAGE LANDEN FINANCIAL SERVICES, INC.
DE LAGE LANDEN FINANCIAL SERVICES, INC.
DELL FINANCIAL SERVICES, L.P.
HEWLETT-PACKARD FINANCIAL SERVICES COMPANY
KONICA MINOLTA PREMIER FINANCE
LCA BANK CORPORATION
MACQUARIE EQUIPMENT FINANCE, INC.
MACQUARIE EQUIPMENT FINANCE, LLC
MERIDIAN LEASING CORPORATION
PNC BANK, NATIONAL ASSOCIATION
PRESIDO TECHNOLOGY CAPITAL, LLC
RAYMOND LEASING CORPORATION
RBS ASSET FINANCE, INC.
SG EQUIPMENT FINANCE USA CORP.
SPECIALIZED BICYCLE COMPONENTS, INC.
U.S. BANK EQUIPMENT FINANCE
UNIFI EQUIPMENT FINANCE INC.
WELLS FARGO FINANCIAL LEASING, INC.

Schedule 1(o)

Non-Debtor Affiliate

ALBER GMBH (GERMANY) E32500	INVACARE HOLDINGS C.V.
ALBER GMBH (SWISS)	(NETHERLANDS PARTNERSHIP)
CAROLL HEALTHCARE GENERAL	GENERAL PARTNER IS INVACARE
PARTNER, INC. (CANADA)	HOLDINGS LLC.
CARROLL HEALTHCARE INC.	INVACARE HOLDINGS LLC (OHIO)
(CANADA)	INVACARE HOLDINGS S.A.R.L
INVACARE - SOCIEDADE INDUSTRIAL	(LUXEMBOURG)
E COMMERCIAL DE ORTOPEDIA, LDA	INVACARE HOLDINGS TWO B.V.
(PORTUGAL)	(NETHERLANDS)
INVACARE A/S (DANISH)	INVACARE HOLDINGS TWO S.A.R.L.
INVACARE AB (SWEDISH)	(LUXEMBOURG)
INVACARE AG (SWISS)	INVACARE HOLDINGS, LLC
INVACARE AS (NORWAY)	INVACARE II LDA (PORTUGAL)
INVACARE ASIA LTD. (HONG KONG)	INVACARE INTERNATIONAL GMBH
INVACARE AUSTRALIA PTY. LTD.	(SWISS)
INVACARE AUSTRIA GMBH	INVACARE IRELAND LTD.
INVACARE B.V. (NETHERLANDS)	INVACARE LIMITED (UK)
INVACARE CANADA GENERAL	INVACARE LOGISTICS GMBH
PARTNER INC.	(GERMANY)
INVACARE CANADA L.P.	INVACARE MECCSAN SRL (ITALY)
INVACARE CREDIT CORPORATION	INVACARE NEW ZEALAND
(OHIO)	INVACARE NV (BELGIUM)
INVACARE DOLOMITE AB (SWEDISH)	INVACARE POIRIER SAS (FRANCE)
INVACARE ENTERPRISE	INVACARE PORTUGAL LDA
MANAGEMENT SERVICES CO., LTD.	INVACARE REA AB (SWEEDEN)
(CHINA)	INVACARE SA (SPAIN)
INVACARE FRANCE OPERATIONS SAS	INVACARE THAILAND LTD.
INVACARE GERMANY HOLDING	INVACARE UK OPERATIONS LIMITED
GMBH	INVACARE VERWALTUNGS GMBH
INVACARE GMBH (DEUTSCHLAND)	(GERMANY)
E31020	INVAMEX HOLDINGS LLC
INVACARE GMBH (GERMANY)	(DELAWARE)
E21020/E21040	INVAMEX, S. DE R.L. DE C.V.
INVACARE HOLDING AS (NORWAY)	(MEXICO)
INVACARE HOLDING TWO AB	INVATECTION INSURANCE COMPANY
(SWEEDEN)	(VERMONT)
	MEDBLOC, INC. (DELAWARE)

MOTION CONCEPTS L.P (ONTARIO)
GENERAL PARTNER IS CARROLL
HEALTHCARE INC.
PERPETUAL MOTION ENTERPRISES
LIMITED (CANADA)

Schedule 1(p)

Lenders/Agents/Noteholders

PNC BANK, NATIONAL ASSOCIATION
HIGHBRIDGE CAPITAL
MANAGEMENT LLC
HIGHBRIDGE TACTICAL CREDIT
MASTER FUND, L.P.
GLAS TRUST CORPORATION LIMITED
CANTOR FITZGERALD SECURITIES
COMPUTERSHARE TRUST COMPANY,
N.A.
AMERIPRISE FINANCIAL
ENDURANT CAPITAL MANAGEMENT
FRANK RUSSEL COMPANY
L&S ADVISORS
OAKTREE CAPITAL MANAGEMENT
ABSOLUTE INVESTMENT ADVISERS
LLC
AQR ARBITRAGE LLC
CSS LLC

DAVIDSON KEMPNER CAPITAL
MANAGEMENT
DEEPCURRENTS INVESTMENT
GROUP LLC
GAMCO INVESTORS INC
JEFFERIES GROUP LLC
MORGAN STANLEY
SILVERBACK ASSET MANAGEMENT
LLC
TENOR CAPITAL MANAGEMENT
DG CAPITAL MANAGEMENT
ENDURANT CAPITAL MANAGEMENT
SOROS FUND MANAGEMENT
SILVERBACK ASSET MANAGEMENT
TENOR CAPITAL MANAGEMENT

Schedule 1(q)

Issuers of Letters of Credit

FEDERAL INSURANCE COMPANY
HSBC BANK AUSTRALIA
NATIONAL UNION FIRE INSURANCE COMPANY
SENTRY INSURANCE
CITIZENS BANK
AVALON RISK MANAGEMENT INSURANCE

SCHEDULE 2
IDENTIFIED CONNECTION

Party	Connection Role
AEROTEK INC	Professional
AIRGAS USA	Former UCC - Member
AKERMAN LLP	Professional
ALVAREZ & MARSAL	Professional
AT&T	Former UCC - Member
BAKER & HOSTETLER	Professional
BLAKE CASSELS & GRAYDON LLP	Professional
BLANK ROME LLP	Professional
BROWN RUDNICK LLP	Professional
CANTOR FITZGERALD SECURITIES	Former UCC - Member
CHARLES SCHWAB INVESTMENT MANAGEMENT	Debtor - Equity Security Holders in previous unrelated matter
COMCAST	Former UCC - Member
DAVIS POLK & WARDWELL LLP	Professional
DELOITTE & TOUCHE LLP	Professional
EPIQ	Professional
ERNST & YOUNG LLP	Professional
FAEGRE DRINKER BIDDLE & REATH LLP	Professional
FedEx	Former UCC - Member
GLAS TRUST CORPORATION LIMITED	Former UCC - Member
GLC ADVISORS	Professional
GOWLING WLG (CANADA) LLP	Professional
HIGHWAY TWO LLC	Former UCC - Member
HURON CONSULTING SERVICES LLC	Professional
J & B IMPORTERS	Former UCC - Member
JEFFERIES GROUP LLC	Professional
JONES DAY	Professional
KELLEY DRYE & WARREN LLP	Professional
KING & SPALDING LLP	Professional
KIRKLAND & ELLIS LLP	Professional
LEWIS BRISBOIS BISGAARD & SMITH LLP	Professional
MCDONALD HOPKINS LLC	Professional
MCELROY DEUTSCH MULVANEY & CARPENTER LLP	Professional
MILLER BUCKFIRE & CO., LLC	Professional

Party	Connection Role
MILLER BUCKFIRE & CO., LLC	Professional
MORRIS NICHOLS ARSHT & TUNNELL LLP	Professional
POLSINELLI SHUGHART PC	Professional
PRICEWATERHOUSECOOPERS ADVISORY SERVICES LLC	Professional
QUALITY BICYCLE PRODUCTS	Former UCC - Member
RENAISSANCE TECHNOLOGIES	Debtor - Equity Security Holders on previous unrelated matter
TRG	Debtor in previous unrelated matter
UBS	Professional
Uline	Former UCC - Member
UPS	Former UCC - Member
WACHTELL LIPTON ROSEN & KATZ	Professional