

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF IOWA**

)	
In re:	)	Chapter 11
)	
MERCY HOSPITAL, IOWA CITY, IOWA, <i>et al.</i>,	)	Case No. 23-00623 (TJC)
)	
Debtors.	)	(Jointly Administered)
)	
)	

**APPLICATION TO RETAIN AND EMPLOY SILLS CUMMIS & GROSS P.C.
AS CO-COUNSEL FOR THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS, EFFECTIVE AS OF AUGUST 18, 2023**

The Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors-in-possession (the “Debtors”) submits this application (the “Application”) for entry of an order authorizing the Committee to retain and employ Sills Cummis & Gross P.C. (“Sills”) as its co-counsel, effective as of August 18, 2023, pursuant to section 1103 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). In support of the Application, the Committee respectfully represents as follows:

BACKGROUND

1. On August 7, 2023, (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with the United States Bankruptcy Court for the Northern District of Iowa (the “Court”) commencing these bankruptcy cases.
2. The United States Trustee formed the Committee on August 15, 2023. The Committee engaged the undersigned as its proposed legal co-counsel on August 18, 2023. On August 21, 2023, the Committee engaged FTI as its proposed financial advisor.

JURISDICTION AND VENUE

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157

and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

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

5. The bases for the relief requested herein are section 1103 of the Bankruptcy Code and Bankruptcy Rule 2014.

BASIS FOR RELIEF

6. The Committee respectfully requests the entry of an order substantially in the form submitted herewith authorizing the Committee to employ and retain Sills as its co-counsel, effective as of August 18, 2023.

7. Section 1103(a) of the Bankruptcy Code provides that:

At a scheduled meeting of the committee appointed under section 1102 of this title, at which a majority of the members of such committee are present, and with the court's approval, such committee may select and authorize the employment by such committee of one or more attorneys, accountants, or other agents, to represent or perform services for such committee.

11 U.S.C. § 1103(a).

8. For the reasons set forth herein, the Committee submits that, pursuant to Bankruptcy Code section 1103(a) and Bankruptcy Rule 2014(a), Sills should be employed as the Committee's co-counsel in these bankruptcy cases.

SELECTION

9. Sills was selected for its significant experience representing creditors in complex bankruptcy cases, including as committee counsel in hospital and healthcare-related cases throughout the country. Among other representations, Sills has represented or currently represents the creditors' committees in the bankruptcy cases of *In re Bayonne Medical Center* (Case No. 07-15195 (MBK), Bankr. D.N.J.); *In re Hudson Healthcare, Inc.* (Case No. 11-33014 (VFP), Bankr. D.N.J.); *In re Christ Hospital* (Case No. 12-12906 (MS), Bankr. D.N.J.); *In re*

Fairmont General Hospital, Inc., et al. (Case No. 13-01054 (PMF), Bankr. N.D. W. Va.); *In re Union Hospital District* (Case No. 14-03299 (DD), Bankr. D.S.C.); *In re Ultura (LA) Inc., et al.* (Case No. 14-12382 (KG), Bankr. D. Del.); *In re SMMC Liquidation Corp. f/k/a Saint Michael's Medical Center, Inc., et al.* (Case No. 15-24999 (VFP), Bankr. D.N.J.); *In re Progressive Acute Care, LLC, et al.* (Case No. 16-50740 (JWK), Bankr. W.D. La.); *In re Gardens Regional Hospital and Medical Center, Inc.* (Case No. 16-17463 (ER), Bankr. C.D. Cal.); *In re CH Liquidation Association f/k/a Coshocton County Memorial Hospital Association* (Case No. 16-51552 (AMK), Bankr. N.D. Ohio); *In re Gainesville Hospital District d/b/a North Texas Medical Center* (Case No. 16-40101 (BTR), Bankr. E.D. Tex.); *In re Morehead Memorial Hospital* (Case No. 17-10775 (BK), Bankr. M.D.N.C.); *In re Curae Health, et al.* (Case No. 18-05665 (CMW) Bankr. M.D. Tenn.); *In re Promise Healthcare Group, LLC, et al.* (Case No. 18-12491 (CSS), Bankr. D. Del.); *In re Novum Pharma, LLC* (Case No. 19-10209 (KJC), Bankr. D. Del.); *In re Astria Health, et al.* (Case No. 19-01189-11 (WH), Bankr. E.D. Wash.); *In re Center City Healthcare, LLC d/b/a Hahnemann University Hospital, et al.* (Case No. 19-11466 (KG), Bankr. D. Del.); *In re The College of New Rochelle* (Case No. 19-23694 (RDD), Bankr. S.D.N.Y.); *In re Thomas Health System, Inc., et al.* (Case No. 20-20007 (FWV), Bankr. S.D. W. Va.); *Randolph Hospital, Inc. d/b/a Randolph Health* (Case No. 20-10247 (LMJ), Bankr. M.D.N.C.); *In re LRGHealthcare* (Case No. 20-10892 (MAF), Bankr. D.N.H.); *In re MTPC, LLC, et al.* (Case No. 20-05438 (RSM), Bankr. M.D. Tenn.); *In re Mercy Hospital and Medical Center, et al.* (Case No. 21-01805 (TAB), Bankr. N.D. Ill.); *In re Watsonville Hospital Corporation* (Case No. 21-51477 (MEH), Bankr. N.D. Cal.); *In re Madera Community Hospital* (Case No. 23-10457 (RL), Bankr. E.D. Cal.); and most recently – *In re Beverly Community Hospital Association*, (Case No. 23-12359 (SK), Bankr. C.D. Cal.).

10. Sills also represented the debtors in *In re Pascack Valley Hospital Association, Inc.* (Case No. 07-23686 (RG), Bankr. D.N.J.); *In re Mammoet-Starneth LLC* (Case No. 17-12925 (LSS), Bankr. D. Del.); and *In re National Realty Investment Advisors, LLC, et al.* (Case No. 22-14539 (JKS), Bankr. D.N.J.); and a secured creditor/plan sponsor in *In re Motor Coach Industries International, Inc., et al.* (08-12136 (BLS), Bankr. D. Del.). Sills has also served or is serving as special counsel to the creditors' committee in *In re 710 Long Ridge Road Operating Company II, LLC, et al.* (Case No. 13-13653 (DHS), Bankr. D.N.J.), the liquidating trustee in *In re Hollister Construction Services, LLC*, (Case No. 19-27439 (MBK), Bankr. D.N.J.), and the debtors and creditors' committee in *In re Specialty Hospital of Washington, LLC, et al.* (Case No. 14-00279 (SMT), Bankr. D.D.C.).

11. The Committee believes Sills is well qualified to represent it in conjunction with these cases and that such representation is in the best interests of the Debtors and their creditors.

SCOPE OF EMPLOYMENT

12. The professional services Sills will render include the following:
- a. Provide legal advice regarding the Committee's rights, powers, and duties in these cases.
 - b. Prepare all necessary applications, answers, responses, objections, orders, reports, and other legal papers.
 - c. Represent the Committee in any and all matters arising in these cases, including any dispute or issue with the Debtors or other third parties.
 - d. Appear at hearings and other proceedings to represent the interests of the Committee.
 - e. Assist the Committee in its investigation and analysis of the Debtors, their capital structure, and issues arising in or related to these cases, including but not limited to the review and analysis of all pleadings, claims, and bankruptcy plans that might be filed in these cases, and any negotiations or litigation that may arise out of or in connection with such matters, the Debtors' operations, the Debtors' financial affairs, and any proposed disposition of the Debtors' assets.

- f. Represent the Committee in all aspects of any sale and bankruptcy plan confirmation proceedings.
- g. Perform any and all other legal services for the Committee that may be necessary or desirable in these cases.

13. Sills will work closely with Cutler Law Firm P.C. ("Cutler") to prevent unnecessary or inefficient duplication of services, and Sills and Cutler will utilize their respective skills and experience and take all necessary and appropriate steps to avoid any such duplication.

14. Subject to the Court's approval of this Application, Sills has indicated that it is willing to serve as the Committee's co-counsel in these cases and perform the services described above.

TERMS OF RETENTION

15. Sills intends to apply for compensation for professional services rendered in connection with these cases, subject to approval of the Court and in compliance with sections 330 and 331 of the Bankruptcy Code, applicable provisions of the Bankruptcy Rules, and any applicable rules and orders of the Court, on an hourly basis, plus reimbursement of actual, necessary expenses.

16. As set forth in the declaration of Andrew H. Sherman (the "Sherman Declaration") submitted in support of this Application, Sills has advised the Committee that, for each month in these cases, Sills' fees (not including expenses) will be limited to the lesser of (i) the amount of Sills' fees at its professionals' standard rates (which currently range from \$625-\$995 for Members, \$525-\$795 for Of Counsels, \$350-\$595 for Associates, and \$275-\$305 for Paralegals) and (ii) the amount of Sills' fees at a blended hourly rate of \$675.

17. The following professionals are expected to have primary responsibility for providing services to the Committee in these cases:

Professional	Standard Hourly Rate, Before Application of Blended \$675 Rate
Andrew H. Sherman, Member	\$995
Boris I. Mankovetskiy, Member	\$875
S. Jason Teele, Member	\$850
Michael Savetsky, Of Counsel	\$795
Gregory Kopacz, Of Counsel	\$725

18. The foregoing rates are set at a level designed to fairly compensate Sills for its work and to cover fixed and routine overhead expenses.

19. It is Sills' policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. These expenses include, among other things, telephone and telecopier toll and other charges, mail and express mail charges, special or hand delivery charges, document processing, photocopying charges, travel expenses, expenses for working meals, and transcription costs, as well as non-ordinary expenses such as overtime for secretarial personnel and other staff. Sills will charge the Debtors' estates for these expenses in a manner and at rates consistent with charges made generally to the firm's clients and in compliance with any guidelines promulgated by the Office of the U.S. Trustee, subject to approval by the Court.

20. Other than as set forth herein, there is no proposed arrangement to compensate Sills. Sills has not shared, nor agreed to share (i) any compensation it has received or may receive with any other party or person, other than with the Members, Of Counsels, and Associates of the firm, or (ii) any compensation another person or party has received or may receive.

SILLS DOES NOT HOLD OR REPRESENT ANY ADVERSE INTEREST

21. As set forth in greater detail in the Sherman Declaration, Sills has completed conflicts checks for the following people and entities, among others: (i) the Debtors; (ii) the Debtors' professionals; (iii) purported secured creditors of the Debtors; (iv) the Debtors' known unsecured creditors; and (v) certain other potentially interested parties (collectively, the "Conflicts Check Parties"). A schedule of the Conflicts Check Parties is attached as Exhibit 1 to the Sherman Declaration.

22. As set forth more fully in the Sherman Declaration, Sills compared the names of the Conflicts Check Parties to a list of the firm's current and former clients, parties adverse to those clients, known affiliates of and connections to those clients and adverse parties, the attorneys associates with those clients, and other relevant information relating to the representation, and specifically screened for current clients, former clients within the last three (3) years, adverse parties, and co-defendants. Sills also:

- a. Compared the names of the Conflicts Check Parties to a list of members of creditors' committees currently or previously represented by Sills.
- b. Reviewed the names of the Conflicts Check Parties for other connections to Sills.
- c. Circulated a list identifying the Debtors, the Debtors' alleged secured creditors, the Debtors' directors and officers, the potential purchaser, the Bankruptcy Judges for the Northern District of Iowa, the U.S. Trustee, and relevant members of the U.S. Trustee's office to all Sills attorneys via electronic mail to determine whether any Sills attorney has any present or past connection to any of those parties.

23. To the best of the Committee's knowledge, based upon the Sherman Declaration, and except as set forth therein, Sills (i) does not hold or represent any other entity having an adverse interest in connection with these cases as required by section 1103(b) of the Bankruptcy

Code and (ii) is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code.

24. The Committee is aware that, because Sills is a large law firm with diverse clients, Sills may represent, may have represented, or may have connections to certain creditors of the Debtors’ estates or other parties-in-interest in matters unrelated to the Debtors or these cases. Any such representations and connections are disclosed in the Sherman Declaration in an abundance of caution.

25. To the best of the Committee’s knowledge, based upon the Sherman Declaration, Sills has no connection with the United States Trustee or any other person employed in the Office of the United States Trustee, or the Bankruptcy Judge in these cases.

EMPLOYMENT EFFECTIVE AS OF AUGUST 18, 2023

26. The Committee requests approval of the retention and employment of Sills effective as of August 18, 2023, the date Sills was selected to represent the Committee. Due to the complex and sensitive nature of these cases, Sills immediately commenced work and promptly devoted substantial resources to these cases prior to submission and approval of this Application. Sills was provided an extensive list of conflict parties to check through is conflicts system which took until September 1, 2023 to complete. Upon review of such conflict check, this Application was promptly prepared. As such, the Committee has sought authorization to retain and employ Sills as soon as reasonably practicable. The Committee submits that these circumstances warrant approval effective as of August 18, 2023. *See, e.g., F/S Airlease II, Inc. v. Simon*, 844 F.2d 99 (3d Cir. 1988).

NOTICE

27. The Committee will provide notice of the Application to: (a) the U.S. Trustee; (b)

the Debtors; (c) the Internal Revenue Service; (d) the Iowa Department of Revenue; (e) the United States Attorney for the Northern District of Iowa; (f) the Centers for Medicare & Medicaid Services; (g) counsel to the Master Trustee, Trustee, and Bondholder Representative; (h) the Federal Trade Commission; and (i) all parties entitled to notice pursuant to Bankruptcy Rule 2002. The Committee submit that no other or further notice is required.

NO PRIOR REQUEST

28. No previous request for the relief sought herein has been made to this or any other court.

CONCLUSION

WHEREFORE, the Committee respectfully requests that this Court enter the Order, substantially in the form attached hereto as **Exhibit A**, granting the relief requested herein, and granting such other and further relief as the Court may deem just and proper.

Dated: September 14, 2023

Respectfully submitted,

/s/ Andrew H. Sherman

Andrew H. Sherman, NJS Bar No. 042731991

(admitted *pro hac vice*)

Boris I. Mankovetskiy, NJS Bar No. 012862001

(admitted *pro hac vice*)

SILLS CUMMIS & GROSS, P.C.

One Riverfront Plaza

Newark, New Jersey 07102

Telephone: 973-643-7000

Facsimile: 973-643-6500

E-mail: asherman@sillscummis.com

bmankovetskiy@sillscummis.com

-and-

/s/ Robert C. Gainer

Robert C. Gainer IS9998471

CUTLER LAW FIRM, P.C.

1307 50th Street

West Des Moines, Iowa 50266

Telephone: 515-223-6600

Facsimile: 515-223-6787
E-mail: rgainer@cutlerfirm.com

*Proposed Attorneys for The Official Committee of
Unsecured Creditors of Mercy Hospital, Iowa City,
Iowa, et al.*

Certificate of Service

The undersigned certifies, under penalty of perjury, that on this September 14, 2023, the foregoing document was electronically filed with the Clerk of Court using the Northern District of Iowa CM/ECF and the document was served electronically through the CM/ECF system to the parties of this case.

/s/ Stephanie Newton

EXHIBIT A

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF IOWA**

)	
In re:	)	Chapter 11
)	
MERCY HOSPITAL, IOWA CITY, IOWA, <i>et al.</i>,	)	Case No. 23-00623 (TJC)
)	
Debtors.	)	(Jointly Administered)
)	
	)	RE: Docket No. __

**ORDER GRANTING APPLICATION TO RETAIN AND EMPLOY
SILLS CUMMIS & GROSS P.C. AS CO-COUNSEL FOR
THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS, EFFECTIVE AS OF AUGUST 18, 2023**

Upon the *Application to Retain and Employ Sills Cummis & Gross P.C. as Co-Counsel for the Official Committee of Unsecured Creditors, Effective as of August 18, 2023* (the “Application”),¹ seeking entry of an order (this “Order”) authorizing the Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors-in-possession (the “Debtor”) to retain and employ Sills Cummis & Gross P.C. (“Sills”) as its co-counsel effective as of August 18, 2023, all as more fully set forth in the Application and the declarations of Andrew Sherman and Patrick Magallanes in support; and the Court having found that it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found that the relief requested in the Application is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and the Court having found that the Committee provided appropriate notice of the Application and the opportunity for a hearing on the

¹ Capitalized terms used but not otherwise defined shall have the meanings ascribed to them in the Application.

Application under the circumstances; and the Court having reviewed the Application and its supporting materials; and the Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and upon all of the relevant proceedings with respect to the Application, if any, before the Court; and after due deliberation and sufficient cause appearing therefor, it is **HEREBY ORDERED THAT**:

1. The Application is granted as set forth herein.
2. The Committee is authorized to retain and employ Sills as its co-counsel pursuant to 11 U.S.C. § 1103 and Bankruptcy Rule 2014, effective as of August 18, 2023, on the terms set forth in the Application and the Sherman Declaration. Specifically:

- (a) For each month in these cases, Sills' fees (not including expenses) will be limited to the lesser of (i) the amount of Sills' fees at its professionals' standard rates and (ii) the amount of Sills' fees at a blended hourly rate of \$675.
- (b) The following professionals are expected to have primary responsibility for providing services to the Committee in these cases (provided, however, that Sills may utilize additional professionals in these cases as necessary and appropriate):

Professional	Standard Hourly Rate, Before Application of Blended \$675 Rate
Andrew H. Sherman, Member	\$995
Boris I. Mankovetskiy, Member	\$875
S. Jason Teele, Member	\$850
Michael Savetsky, Of Counsel	\$795
Gregory Kopacz, Of Counsel	\$725

- (c) Sills will seek reimbursement for expenses incurred in connection with its representation of the Committee, including, among other things, telephone and telecopier toll and other charges, mail and express mail charges, special or hand delivery charges, document processing, photocopying charges, travel expenses, expenses for working meals, and transcription costs, as well as non-ordinary overhead expenses such as overtime for secretarial personnel and other staff. Sills will charge the Debtors' estates for these

expenses in a manner and at rates consistent with charges made generally to the firm's clients and in compliance with any guidelines promulgated by the Office of the U.S. Trustee, subject to approval by the Court.

3. Sills shall apply for compensation for professional services rendered and reimbursement of related expenses in accordance with 11 U.S.C. §§ 330 and 331, the applicable provisions of the Bankruptcy Rules, and any Orders of this Court.

4. Sills shall make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the *Guidelines for Review Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013*, in connection with the Application and any interim and/or final fee application(s) to be filed by Sills in these cases.

5. Sills shall use its best efforts to avoid any duplication of services provided by any of the Committee's other retained professionals in these bankruptcy cases.

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

7. The Court shall retain jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated and entered this ____ day of _____, 2023.

Honorable Thad J. Collins, Chief Judge

Prepared and Submitted By:

Cutler Law Firm, P.C.
Robert C. Gainer, IS9998471
1307 50th Street
West Des Moines, Iowa 50266
Telephone: 515-223-6600

Facsimile: 515-223-6787
E-mail: rgainer@cutlerfirm.com

– and –

SILLS CUMMIS & GROSS P.C.

Andrew H. Sherman, NJS Bar No. 042731991
(admitted *pro hac vice*)
Boris I. Mankovetskiy, NJS Bar No. 012862001
(admitted *pro hac vice*)
SILLS CUMMIS & GROSS, P.C.
One Riverfront Plaza
Newark, New Jersey 07102
Telephone: 973-643-7000
Facsimile: 973-643-6500
E-mail: asherman@sillscummis.com
bmankovetskiy@sillscummis.com

*Proposed Attorneys for The Official
Committee of Unsecured Creditors of
Mercy Hospital, Iowa City, Iowa, et al.*

EXHIBIT B

Declaration of Andrew Sherman

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF IOWA**

)	
In re:	)	Chapter 11
)	
MERCY HOSPITAL, IOWA CITY, IOWA, <i>et al.</i>,	)	Case No. 23-00623 (TJC)
)	
Debtors.	)	(Jointly Administered)
)	
)	

**DECLARATION OF ANDREW SHERMAN IN SUPPORT OF
APPLICATION TO RETAIN AND EMPLOY SILLS CUMMIS & GROSS P.C.
AS CO-COUNSEL FOR THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS, EFFECTIVE AS OF AUGUST 18, 2023**

Andrew H. Sherman makes this declaration (the “Declaration”) pursuant to 28 U.S.C. § 1746 in support of the *Application to Retain and Employ Sills Cummis & Gross P.C. as Co-Counsel for the Official Committee of Unsecured Creditors, Effective as of August 18, 2023* (the “Application”), and states and declares as follows:

1. I am a resident of New Jersey and a Member of the law firm Sills Cummis & Gross P.C. (“Sills”), proposed co-counsel for the Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors (the “Debtors”), with primary offices located at One Riverfront Plaza, Newark, NJ 07102 (telephone: 973-643-7000).

2. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein. To the extent any information disclosed herein requires amendment or modification upon completion of further review by Sills or as additional information becomes available, a supplemental affidavit will be submitted to the United States Bankruptcy Court for the Northern District of Iowa (the “Court”) reflecting such amended or modified information.

I. QUALIFICATIONS OF SILLS CUMMIS & GROSS P.C.

3. Sills has significant experience representing creditors in complex bankruptcy

cases, including as committee counsel in healthcare and hospital-related cases throughout the country. Among other representations, Sills has represented or currently represents the creditors' committees in the bankruptcy cases of *In re Bayonne Medical Center* (Case No. 07-15195 (MBK), Bankr. D.N.J.); *In re Hudson Healthcare, Inc.* (Case No. 11-33014 (VFP), Bankr. D.N.J.); *In re Christ Hospital* (Case No. 12-12906 (MS), Bankr. D.N.J.); *In re Fairmont General Hospital, Inc., et al.* (Case No. 13-01054 (PMF), Bankr. N.D. W. Va.); *In re Union Hospital District* (Case No. 14-03299 (DD), Bankr. D.S.C.); *In re Ultura (LA) Inc., et al.* (Case No. 14-12382 (KG), Bankr. D. Del.); *In re SMMC Liquidation Corp. f/k/a Saint Michael's Medical Center, Inc., et al.* (Case No. 15-24999 (VFP), Bankr. D.N.J.); *In re Progressive Acute Care, LLC, et al.* (Case No. 16-50740 (JWK), Bankr. W.D. La.); *In re Gardens Regional Hospital and Medical Center, Inc.* (Case No. 16-17463 (ER), Bankr. C.D. Cal.); *In re CH Liquidation Association f/k/a Coshocton County Memorial Hospital Association* (Case No. 16-51552 (AMK), Bankr. N.D. Ohio); *In re Gainesville Hospital District d/b/a North Texas Medical Center* (Case No. 16-40101 (BTR), Bankr. E.D. Tex.); *In re Morehead Memorial Hospital* (Case No. 17-10775 (BK), Bankr. M.D.N.C.); *In re Curae Health, et al.* (Case No. 18-05665 (CMW) Bankr. M.D. Tenn.); *In re Promise Healthcare Group, LLC, et al.* (Case No. 18-12491 (CTG), Bankr. D. Del.); *In re Novum Pharma, LLC* (Case No. 19-10209 (KJC), Bankr. D. Del.); *In re Astria Health, et al.* (Case No. 19-01189-11 (WH), Bankr. E.D. Wash.); *In re Center City Healthcare, LLC d/b/a Hahnemann University Hospital, et al.* (Case No. 19-11466 (MFW), Bankr. D. Del.); *In re The College of New Rochelle* (Case No. 19-23694 (RDD), Bankr. S.D.N.Y.); *In re Thomas Health System, Inc., et al.* (Case No. 20-20007 (FWV), Bankr. S.D. W. Va.); *Randolph Hospital, Inc. d/b/a Randolph Health* (Case No. 20-10247 (LMJ), Bankr. M.D.N.C.); *In re LRGHealthcare* (Case No. 20-10892 (MAF), Bankr. D.N.H.); *In re MTPC, LLC, et al.* (Case No. 20-05438

(RSM), Bankr. M.D. Tenn.); *In re Mercy Hospital and Medical Center, et al.* (Case No. 21-01805 (TAB), Bankr. N.D. Ill.); *In re Watsonville Hospital Corporation* (Case No. 21-51477 (MEH), Bankr. N.D. Cal.); *In re Madera Community Hospital* (Case No. 23-10457 (RL), Bankr. E.D. Cal.); and most recently – *In re Beverly Community Hospital Association*, (Case No. 23-12359 (SK), Bankr. C.D. Cal.).

4. Sills also represented or represents the debtors in *In re Pascack Valley Hospital Association, Inc.* (Case No. 07-23686 (RG), Bankr. D.N.J.); *In re Mammoet-Starneth LLC* (Case No. 17-12925 (LSS), Bankr. D. Del.); and *In re National Realty Investment Advisors, LLC, et al.* (Case No. 22-14539 (JKS), Bankr. D.N.J.); and a secured creditor/plan sponsor in *In re Motor Coach Industries International, Inc., et al.* (08-12136 (BLS), Bankr. D. Del.). Sills has also served or is serving as special counsel to the creditors' committee in *In re 710 Long Ridge Road Operating Company II, LLC, et al.* (Case No. 13-13653 (DHS), Bankr. D.N.J.), the liquidating trustee in an adversary proceeding in *In re Hollister Construction Services, LLC*, (Case No. 19-27439 (MBK), Bankr. D.N.J.), and the debtors and creditors' committee in *In re Specialty Hospital of Washington, LLC, et al.* (Case No. 14-00279 (SMT), Bankr. D.D.C.).

II. SCOPE OF EMPLOYMENT

5. The professional services Sills will render include the following:
- a. Provide legal advice regarding the Committee's rights, powers, and duties in these cases.
 - b. Prepare all necessary applications, answers, responses, objections, orders, reports, and other legal papers.
 - c. Represent the Committee in any and all matters arising in these cases, including any dispute or issue with the Debtors or other third parties.
 - d. Appear at hearings and other proceedings to represent the interests of the Committee.

- e. Assist the Committee in its investigation and analysis of the Debtors, their capital structure, and issues arising in or related to these cases, including but not limited to the review and analysis of all pleadings, claims, and bankruptcy plans that might be filed in these cases, and any negotiations or litigation that may arise out of or in connection with such matters, the Debtors' operations, the Debtors' financial affairs, and any proposed disposition of the Debtors' assets.
- f. Represent the Committee in all aspects of any sale and bankruptcy plan confirmation proceedings.
- g. Perform any and all other legal services for the Committee that may be necessary or desirable in these cases.

6. Sills intends to work closely with its proposed co-counsel Cutler Law Firm P.C. ("Cutler") to prevent unnecessary or inefficient duplication of services, and Sills and Cutler will utilize their respective skills and experience and take all necessary and appropriate steps to avoid any such duplication.

III. TERMS OF RETENTION

7. Sills intends to apply for compensation for professional services rendered in connection with these cases, subject to approval of the Court and in compliance with sections 330 and 331 of the Bankruptcy Code, applicable provisions of the Bankruptcy Rules, and any applicable rules and orders of the Court, on an hourly basis, plus reimbursement of actual, necessary expenses.

8. For each month in these cases, Sills' fees (not including expenses) will be limited to the lesser of (i) the amount of Sills' fees at its professionals' standard rates (which currently range from \$625-\$995 for Members, \$525-\$795 for Of Counsels, \$350-\$595 for Associates, and \$275-\$305 for Paralegals), and (ii) the amount of Sills' fees at a blended hourly rate of \$675.²

² In the normal course of its business, Sills applies rate increases as of October 1. Although the rates of the individual attorneys working on this matter will increase, Sills has agreed to continue to apply the blended hourly rate cap of \$675.

9. The following professionals are expected to have primary responsibility for providing services to the Committee:

Professional	Standard Hourly Rate, Before Application of Blended \$675 Rate
Andrew H. Sherman, Member	\$995
Boris I. Mankovetskiy, Member	\$875
S. Jason Teele, Member	\$850
Michael Savetsky, Of Counsel	\$795
Gregory Kopacz, Of Counsel	\$725

10. The foregoing rates are set at a level designed to fairly compensate Sills for its work and to cover fixed and routine overhead expenses.

11. It is Sills' policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. These expenses include, among other things, telephone and telecopier toll and other charges, mail and express mail charges, special or hand delivery charges, document processing, photocopying charges, travel expenses, expenses for working meals, and transcription costs, as well as non-ordinary expenses such as overtime for secretarial personnel and other staff. Sills will charge the Debtors' estates for these expenses in a manner and at rates consistent with charges made generally to the firm's clients and in compliance with any guidelines promulgated by the Office of the U.S. Trustee, subject to approval by the Court.

12. Sills did not receive any retainer in connection with these cases.

13. Other than as set forth herein, there is no proposed arrangement to compensate Sills. Sills has not shared, nor agreed to share (i) any compensation it has received or may receive with any other party or person, other than with the Members, Of Counsels, and

Associates of the firm, or (ii) any compensation another person or party has received or may receive.

IV. SILLS DOES NOT HOLD OR REPRESENT ANY ADVERSE INTEREST

14. In connection with its proposed retention by the Committee, Sills, as described below, undertook to determine whether it had any conflicts or other relationships or connections that might cause it to not be disinterested, or to hold or represent an interest adverse to the Debtors, their estates, the Committee, or any other party-in-interest in these cases. Except as disclosed herein, to the best of my knowledge, information, and belief based upon the disclosure and review process conducted to date, it appears that Sills has no connection with the Debtors, their estates, the Committee, or any other party-in-interest in these cases, and does not have or represent any other entity having any adverse interest in connection with these cases.

15. In preparing the Application and this Declaration, Sills personnel, under my general supervision, undertook the following actions, among others:

- (a) Obtained and supplemented a list of parties that may be parties in interest in these chapter 11 cases. The parties on that list, a copy of which is attached hereto as Exhibit 1, are collectively referred to in the Application and this Declaration as the “Conflicts Check Parties,” and include, among others: (i) the Debtors; (ii) the Debtors’ professionals; (iii) purported secured creditors of the Debtors; (iv) the Debtors’ known unsecured creditors; and (v) certain other potentially interested parties.
- (b) Compared the names of the Conflicts Check Parties to Sills’ computer client database containing, *inter alia*, the names of all of the firm’s current and former clients, parties adverse to those clients, known affiliates of and connections to those clients and adverse parties, the attorneys associated with those clients, and other relevant information relating to the representation, which is systematically updated in the firm’s ordinary course of business and as the firm receives new matters, and specifically screened for current clients, former clients within the last three (3) years, adverse parties, and co-defendants. I regularly use and rely upon the information contained in the system in the performance of my duties with the law firm and in my practice of law.

- (c) Compared the names of the Conflicts Check Parties to a list of members of official committees of unsecured creditors currently or previously represented by Sills.
- (d) Reviewed the names of the Conflicts Check Parties for other connections to Sills.
- (e) Circulated a list identifying the Debtors, the Debtors' alleged secured creditors, the Debtors' largest unsecured creditors, the Bankruptcy Judges for the Northern District of Iowa, the U.S. Trustee and relevant members of the U.S. Trustee's office, and certain other potentially relevant parties to all Sills attorneys via electronic mail to determine whether any Sills attorney has any present or past connection to any of those parties.

16. Sills has a large and diverse practice, and as a result, the foregoing inquiry revealed the following connections to the Conflict Check Parties:

- (a) The following Conflicts Check Parties and/or certain of their affiliates are current Sills clients in a matter or matters unrelated to these chapter 11 cases:
 - 1) Abiomed Inc.
 - 2) ACE American Insurance Company³
 - 3) Chubb Corp.
 - 4) Federal Insurance⁴
 - 5) ICW Group
 - 6) Hanger Prosthetics⁵
 - 7) Integra Lifesciences Sales LLC
 - 8) Johnson & Johnson Health Care Systems⁶
 - 9) Marsh USA Inc.
 - 10) Terumo Medical Corporation

³ Upon information and belief ACE American Insurance Company is a subsidiary or affiliate of Chubb Corp., which is a Sills client.

⁴ Upon information and belief Federal Insurance is a subsidiary or affiliate of Chubb Corp., which is a Sills client.

⁵ Upon information and belief Hanger Prosthetics is or may be an affiliate of Hanger Clinic Prosthetics, which is a Sills client.

⁶ Upon information and belief Johnson & Johnson Health Care Systems is a subsidiary or affiliate of Johnson & Johnson, which is a Sills client.

11) Verizon⁷

12) Zoll Medical Corporation

(b) The following Conflicts Check Parties and/or certain of their affiliates were Sills clients in a matter or matters unrelated to these chapter 11 cases within the last three (3) years but are not currently clients of the firm in any matter:

1) Boehringer Laboratories Inc.

2) Bracco Diagnostics Inc.

3) Polsinelli PC

4) Wells Fargo⁸

(c) The following Conflicts Check Parties and/or certain of their affiliates and/or divisions are adverse or potentially adverse to current Sills clients in a matter or matters unrelated to these chapter 11 cases:

1) 3M Corporation

2) Abbot Laboratories Inc.

3) Abbott Nutrition

4) Abbott Rapid Dx North America LLC

5) Abbvie US LLC

6) Ability Network Inc.

7) Abiomed Inc.

8) Ace American

9) Action Products, Inc.

10) Advanced Sterilization Products Services

11) Aesculap Inc.

12) Agiliti Health Inc.

13) AIY Inc.

⁷ Upon information and belief, Verizon is the parent or an affiliate of Verizon New Jersey, Inc., which is a Sills client.

⁸ Wells Fargo is a former client of Sills. Upon information and belief, Wells Fargo is not a party-in-interest and has no involvement in these chapter 11 cases, as all of its rights were transferred to Computershare Trust Company, N.A. and Preston Hollow Community Capital, Inc.

- 14) Alco Sales and Service
- 15) All Windows Cleaning Services Inc.
- 16) Allergan
- 17) American Casualty
- 18) Aetna
- 19) Allied Benefit Systems LLC
- 20) Alpha Inc. EBM Division
- 21) American Academy of Sleep Medicine
- 22) American College of Cardiology
- 23) American College of Radiology
- 24) American College of Surgeons
- 25) American Heart Association
- 26) American Messaging
- 27) American Proficiency Institute
- 28) Amerihealth
- 29) Amerisourcebergen
- 30) Anderson Lock
- 31) Aramark Uniform Services
- 32) Argon Medical Devices
- 33) Arthrex Inc.
- 34) ASD Specialty Healthcare
- 35) Aspen Surgical Products
- 36) Avanos Medical
- 37) Banker Life and Casualty
- 38) Barton Associates Inc.
- 39) Bayer
- 40) Bayer Healthcare

- 41) Beckman Coulter Inc.
- 42) Becton Dickinson
- 43) Belmont Medical Technologies
- 44) Best Practice Professionals Inc.
- 45) Bio Rad Laboratories
- 46) Biomerieux Inc.
- 47) Boehringer Laboratories Inc.
- 48) Boston Scientific Corporation
- 49) Blue Cross
- 50) Bracco Diagnostics Inc.
- 51) Canteen Refreshment Services
- 52) Cardinal Health
- 53) Carolon
- 54) Carstens Inc.
- 55) CBRE Inc.
- 56) CDW Government Inc.
- 57) Centers for Medicare & Medicaid Services
- 58) Centurylink
- 59) Cepheid
- 60) Chemsearch Fe
- 61) Cigna
- 62) Citrix Systems Inc.
- 63) Civco Medical Solutions
- 64) Clia Laboratory Program
- 65) Cohclear Americas
- 66) College of American Pathologists
- 67) Colonial Penn Life Insurance Company

- 68) Coloplast Corp
- 69) Comphealth
- 70) Cooper Surgical
- 71) Covidien Sales LLC
- 72) CR Bard Inc.
- 73) Culligan Water Conditioning
- 74) Culligan Water Technologies
- 75) CVS Caremark
- 76) De Lage Lander Financial Services Inc.
- 77) Deloitte and Touche LLP
- 78) Depuy Synthes Joint Recon Inc.
- 79) Devicor Medical Products Inc.
- 80) Diagnostica Stago Inc.
- 81) Digitrax Corporation
- 82) Ecolab Inc.
- 83) Edwards Lifesciences LLC
- 84) Experian Health Inc.
- 85) Federal Express Corp
- 86) Fenwal Inc.
- 87) FFF Enterprises Inc.
- 88) Fidelity Bank & Trust
- 89) Fisher and Paykel Healthcare Inc.
- 90) Fisher Healthcare
- 91) Follett Corporation
- 92) Garratt Callahan Co
- 93) Geha
- 94) Getinge USA

- 95) Global Equipment Company
- 96) Grainger
- 97) Hanger Prosthetics
- 98) Hartford Insurance
- 99) Healogics Wound Centers Inc.
- 100) Health Care Logistics Inc.
- 101) Healthcare Financial Services
- 102) Healthmark Industries Co Inc.
- 103) Healthtronics Mobile Solutions
- 104) Health Net
- 105) Health Partners
- 106) Hologic Inc.
- 107) Humana
- 108) Hyland Software
- 109) Illinois Department of Revenue
- 110) Immucor Inc.
- 111) Infab LLC
- 112) Infor US Inc.
- 113) Integra Lifesciences Sales LLC
- 114) Internal Revenue Service
- 115) Interlace Health f/k/a Form Fast
- 116) Intuitive Surgical Inc.
- 117) Iowa Attorney General
- 118) Joint Controls Fire Protection LP
- 119) Joint Commission Resources
- 120) KCI USA
- 121) Key Surgical Inc.

- 122) Konica Minolta Medical Imaging USA Inc.
- 123) Kronos Inc.
- 124) Landauer Inc.
- 125) Leica Inc.
- 126) Lifenet Health
- 127) Liberty Mutual
- 128) Locum Tenens.Com
- 129) Lumedx Corporation
- 130) Medical Mutual
- 131) Medefis Consolidated
- 132) Medicaid
- 133) Medicare
- 134) Medi-Share
- 135) Medline Industries Inc.
- 136) Medtronic USA
- 137) Meridian Bioscience
- 138) Microsoft Corporation
- 139) Microtek Medical Inc.
- 140) MidAmerican Energy Company
- 141) MidAmerica Energy Urbandale
- 142) Nanosonics Inc.
- 143) Natus Medical Inc.
- 144) Nephron 503b Outsourcing Facility
- 145) Nevs Ink
- 146) Nuance Communications Inc
- 147) Ohio Medical LLC
- 148) Olympus America Inc.

- 149) Omnicell Inc.
- 150) Optum
- 151) Ortho Clinical Diagnostics Inc.
- 152) Otis Elevator Company
- 153) Owens and Minor Inc.
- 154) Perigen
- 155) Perkinelmer Health Sciences Inc
- 156) Pfizer Inc.
- 157) PHCS
- 158) Precision Dynamics Corporation-PDC
- 159) Press Ganey Associates Inc.
- 160) Quadient Inc.
- 161) Quantimetrix Corporation
- 162) Quantum Health Plans Inc.
- 163) Quest Diagnostics
- 164) Reliance Standard
- 165) Roche Diagnostics Corp
- 166) Rqi Partners LLC
- 167) RR Donnelley
- 168) Safety National
- 169) Scanstat Technologies
- 170) Scribe X LLC
- 171) Siemens Healthcare Diagnostics
- 172) Smith & Nephew Inc.
- 173) Smiths Medical ASD Inc.
- 174) Sierra Health and Life
- 175) Sisco

- 176) Spectranetics Corp
- 177) Spok Inc.
- 178) Staples Advantage
- 179) State of Iowa Department of Justice
- 180) Staywell Company LLC
- 181) Stericycle Inc.
- 182) Steris Corporation
- 183) Streck Inc.
- 184) Stryker Endoscopy
- 185) Stryker Instruments
- 186) Stryker Orthopaedics
- 187) Swift Transportation
- 188) Symmetry Surgical
- 189) Sysco Food Services
- 190) Tecan US Inc.
- 191) Telcor
- 192) Teleflex LLC
- 193) The Joint Commission
- 194) Theracom Inc.
- 195) Thrivent Financial for Lutherans
- 196) Trane
- 197) Travelers Insurance
- 198) Typenex Medical LLC
- 199) UMR United Healthcare
- 200) United Healthcare
- 201) United States Treasury
- 202) US Bank

- 203) US Foods
- 204) Verathon Inc.
- 205) Verizon
- 206) Vocera Communications Inc.
- 207) Vvaire Medical Inc.
- 208) Waystay Inc.
- 209) Weatherby Locums Inc.
- 210) Werfen USA LLC
- 211) Windstream
- 212) Wolters Kluwer Health Inc.
- 213) Wright Medical Technology Inc.
- 214) Xerox Corporation
- 215) XPO Logistics Corporate
- 216) Zeptomatrix LLC
- 217) Zimmer US Inc.
- 218) Zurich North American

(d) The following Conflicts Check Parties and/or certain of their affiliates are co-defendants (or otherwise co-parties) with current Sills clients in a matter or matters unrelated to these chapter 11 cases:

- 1) 3M Company
- 2) Allergan
- 3) Amerisourcebergen
- 4) Aramark Uniform Services⁹
- 5) Asahi Intecc USA Inc.
- 6) Beckman Coulter Inc.

⁹ Upon information and belief, Aramark Uniform Services is or may be an affiliate of Aramark Corporation and/or Aramark Management Services, which were members of the official committee of unsecured creditors, in chapter 11 cases unrelated to this matter, where Sills served as counsel to the Committee.

- 7) Becton Dickinson
- 8) Boehringer Laboratories Inc.
- 9) Boston Scientific Corporation
- 10) Cardinal Health
- 11) CBRE Inc.
- 12) CVS Caremark
- 13) Glaxosmithkline Pharmaceuticals
- 14) Lincare
- 15) Medline Industries, Inc.
- 16) Merck Sharp and Dohme Corp
- 17) Medtronic USA Inc.
- 18) Nuvasive Inc.
- 19) Otis Elevator Company
- 20) Pfizer Inc.
- 21) Teleflex LLC

(e) Sills has previously represented and/or currently represents official committees of unsecured creditors of which the following Conflicts Check Parties and/or certain of their affiliates are or were members¹⁰:

- 1) Aramark Uniform Services¹¹
- 2) Amerisourcebergen Corporation
- 3) Arthrex, Inc.
- 4) Beckman Coulter Inc.
- 5) Boston Scientific Corporation
- 6) Cardinal Health
- 7) Locum Tenens.Com

¹⁰ Certain of these creditors are also members of post-effective date committees in which Sills represents a liquidating trustee or debtor representative.

¹¹ Upon information and belief, Aramark Uniform Services is or may be an affiliate of Aramark Corporation and/or Aramark Management Services, which were members of the official committee of unsecured creditors, in chapter 11 cases unrelated to this matter, where Sills served as counsel to the Committee.

- 8) McKesson Medical Surgical / McKesson Specialty Care Distribution¹²
- 9) Medline Industries, Inc.
- 10) Medtronic USA Inc.
- 11) NuVasive Inc.
- 12) Owens & Minor

17. In addition, McDermott Will & Emery LLP has served as debtors' counsel in matters entirely unrelated to these chapter 11 cases where Sills served as counsel to the official committee of unsecured creditors, including in the chapter 11 cases of *In re Promise Healthcare Group, LLC, et al.* (Case No. 18-12491 (CSS), Bankr. D. Del.) and *In re MTPC, LLC, et al.* (Case No. 20-05438 (RSM), Bankr. M.D. Tenn.).

18. In addition, Sills hired Mark Toney of ToneyKorf Partners LLC to perform expert witness services for an unrelated matter in which the lawsuit¹³ has been dismissed, but the order dismissing the case has been appealed. Sills also worked on unrelated matters in which ToneyKorf (or partners thereof) has been involved.

19. In addition, the Debtors' claims and noticing agent – Epiq Corporate Restructuring, LLC – has served as the claims and noticing agent in matters entirely unrelated to these chapter 11 cases where Sills served as counsel to the official committee of unsecured creditors or represented another party in interest.

20. In addition, the Debtors' investment banker – H2C – has served as the investment banker in matters entirely unrelated to these chapter 11 cases where Sills served as counsel to the official committee of unsecured creditors or represented another party in interest.

¹² Upon information and belief, McKesson Medical Surgical and/or McKesson Specialty Care Distribution, may be affiliates of McKesson Corporation, which served as a committee member in chapter 11 cases, unrelated to these chapter 11 cases, where Sills served as counsel to the Committee.

¹³ Case No. 5:18-cv-00754, United States District Court for the Northern District of Ohio, which is subject to appeal before the United States Court of Appeals for the Sixth Circuit.

21. In addition, Mintz Levin has served as counsel to secured creditors in matters entirely unrelated to these chapter 11 cases where Sills served as counsel to the official committee of unsecured creditors.

22. In addition, in anticipation of the potential formation of an official committee of unsecured creditors in these cases, Sills spoke with, contacted, and/or was contacted by representatives and/or counsel for Cardinal Health, Professional Medical Services and Owens & Minor regarding their interest in serving on the Committee and Sills' qualifications to serve as Committee counsel in the event of formation.

23. Except as set forth above, Sills has no connection with the Debtors, creditors, or any party in interest, their respective attorneys, accountants, or the U.S. Trustee, or any employee of the U.S. Trustee.

24. If any contested matter, adversary proceeding, other litigation, or other matter arising in the Debtors' chapter 11 cases presents a conflict of interest such that Sills cannot represent the Committee based on the connections identified above, the Committee will be represented by its co-counsel or other counsel with respect to such matter unless the Committee and the other relevant party or parties consent to Sills' representation of the Committee in such matter.

25. In addition to the connections specifically disclosed above, Sills, in matters unrelated to these bankruptcy cases, may in the future represent creditors or parties-in-interest in these bankruptcy cases or parties adverse to such parties. Sills believes that its representation of such parties in such other matters will not affect its representation of the Committee in these chapter 11 cases. To the extent that any such representations are undertaken or discovered, Sills will supplement this Declaration as appropriate.

26. Sills is a full-service law firm with active real estate, intellectual property, financing, corporate, tax and litigation practices. Sills appears in cases, proceedings and transactions involving many different attorneys, accountants, financial consultants and investment bankers, some of which now or may in the future represent claimants or parties-in-interest in these cases. Sills has not and will not represent any such entities in relation to the Debtors in these chapter 11 cases nor does it have any relationship with any such attorneys, accountants, financial consultants and investment bankers that would be adverse to the Committee, the Debtors or their estates.

27. To the best of my knowledge, information and belief, based upon the foregoing disclosure and review process conducted to date, it appears that no attorney at Sills (i) holds a direct or indirect equity interest in the Debtors or has a right to acquire such an interest; (ii) is or has served as an officer, director, or employee of the Debtors; (iii) is in control of the Debtors or is a relative of a general partner, director, officer, or person in control of the Debtors; (iv) is a general or limited partner of a partnership in which any of the Debtors is also a general or limited partner; (v) is a relative of or has any connection with the Bankruptcy Judge approving the employment of Sills as the Committee's co-counsel that would render retention and employment improper; or (vi) is connected to the United States Trustee or any employee of that office.

28. To the best of my knowledge, information, and belief, based upon the foregoing disclosure and review process conducted to date, it appears that, except as set forth herein, Sills (i) does not hold or represent any interest adverse to the Committee, the Debtors, or the Debtors' estates; and (ii) is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code.

29. Sills will from time to time review its disclosures in these cases, and in the event that additional material connections are discovered or arise, the firm will disclose such information to the Court on notice to parties-in-interest and the United States Trustee.

V. UNITED STATES TRUSTEE GUIDELINES STATEMENT

30. Sills' responses to the requests for additional information set forth in section (D)(1) of the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013* (the "U.S. Trustee Guidelines") are as follows:

- a. Question:** Did you agree to any variations from, or alternatives to, your standard or customary billing arrangements for this engagement?

Answer: Yes. As set forth above, Sills agreed that, for each month in these cases, Sills' fees (not including expenses) will be limited to the lesser of (i) the amount of Sills' fees at its professionals' standard rates and (ii) the amount of Sills' fees at a blended hourly rate of \$675.

- b. Question:** Do any of the Sills professionals included in this engagement vary their rate based on the geographic location of the bankruptcy case?

Answer: No.

- c. Question:** If you represented the client in the 12 months prepetition, disclose your billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If your billing rates and material financial terms have changed postpetition, explain the difference and the reasons for the difference.

Answer: Not applicable.

- d. Question:** Has your client approved your prospective budget and staffing plan, and, if so, for what budget period?

Answer: The Committee has approved the terms of retention set forth in the Application and this Declaration, including the proposed rates and primary responsible personnel. If requested by the Committee, Sills will submit a budget and staffing plan consistent with the form identified as Exhibit C to the U.S. Trustee Guidelines for approval to the Committee in the normal course of its representation.

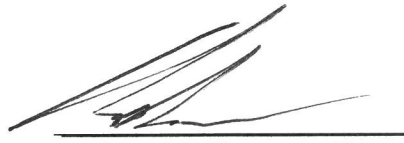
VI. EMPLOYMENT EFFECTIVE AS OF AUGUST 18, 2023

31. As set forth in the Application, the Committee selected Sills as its co-counsel on August 18, 2023. Due to the complex and time-sensitive nature of these chapter 11 cases, Sills immediately commenced work and promptly devoted substantial resources to these cases prior to submission and approval of the Application. In addition, Sills was provided an extensive conflict party list (set forth in Exhibit 1), which review was not processed by the Sills conflict check personnel until September 1, 2023. As such, the Committee has sought authorization to retain and employ Sills as soon as reasonably practicable, with Sills' retention effective as of August 18, 2023.

32. For the foregoing reasons, I believe that Sills is eligible for employment and retention by the Committee pursuant to section 1103 of the Bankruptcy Code.

I certify under penalty of perjury under the laws of the United States that, to the best of my knowledge and after reasonable inquiry, the foregoing is true and correct.

DATED: September 14, 2023
Newark, New Jersey



Andrew H. Sherman, Esq.

Exhibit 1

Potential Parties-in-Interest

DEBTORS

MERCY HOSPITAL, IOWA CITY, IOWA
(D/B/A MERCY IOWA CITY)
MERCY IOWA CITY ACO, LLC
MERCY SERVICES IOWA CITY, IOWA

DEBTOR AFFILIATES OR RELATED PARTIES

SISTERS OF MERCY OF THE AMERICAS, WEST MIDWEST COMMUNITY, INC.
MERCY HOSPITAL FOUNDATION
MERCY HEALTH NETWORK (D/B/A MERCY ONE)
MELROSE RETIREMENT COMMUNITY, LLC
PROGRESSIVE REHABILITATION ASSOCIATES, LLC
EASTERN IOWA REHABILITATION HOSPITAL, LLC (D/B/A MERCY IOWA CITY REHABILITATION HOSPITAL)
IOWA CITY AMBULATORY SURGICAL CENTER, LLC
CORRIDOR RADIOLOGY, LLC

POTENTIAL ACQUISITION PARTIES

STATE UNIVERSITY OF IOWA

LENDERS, BONDHOLDERS AND RELATED PARTIES

WELLS FARGO BANK, NATIONAL ASSOCIATION, AS TRUSTEE
COMPUTERSHARE CORPORATE TRUST
COMPUTERSHARE TRUST COMPANY, N.A.
PRESTON HOLLOW COMMUNITY CAPITAL, INC.
KAUFMAN, HALL & ASSOCIATES, LLC
WHITFIELD & EDDY LAW
MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO. P.C.

BOND ISSUER

CITY OF HILLS, IOWA

LANDLORDS

MUSCATINE MEDICAL ASSOCIATES
CORALVILLE MOB PARTNERS, LLC
2300 BUILDING 1 LC
IOWA CITY MEDICAL LLC
JEFFERSON COUNTY HEALTH CENTER
WASHINGTON COUNTY HOSPITAL AND CLINIC
HENRY COUNTY HEALTH CENTER

CURRENT AND FORMER DIRECTORS & OFFICERS

MICHAEL TRACHTA
TOM MCLAUGHLIN
SCOTT ALDERMAN
STEVE ANDERSON
JUDY ANDRONOWITZ
LINDA BECHEN
SISTER HELEN MARIE BURNS
TOM CLANCY
JACK DUSENBERY
KARIN FRANKLIN
DAWNA MILLER
BOB RITZ
KIM ROSSITER
DR. CHRIS SCOTT
SISTER RITA SPECTH
LISA STEIGLEDER
NATHAN STUCKY
DAVE VELLINGA
KIM VOLK
MARY WESTBROOK
STUART ELKIN
JEFFREY ROONEY
DR. STEVE SCHENCKEL
MADELINE WINDAUER
MARK E. TONEY
JAMES R. PORTER
CHRISTOPHER KARAMBELAS

PEG BRUBAKER
CRAIG HUSTON

CHAPTER 11 PROFESSIONALS

MCDERMOTT WILL & EMERY LLP
NYEMASTER GOOD PC
H2C SECURITIES, INC.
TONEYKORF PARTNERS, LLC
EPIQ CORPORATE RESTRUCTURING,
LLC

**BANKRUPTCY COURT JUDGES FOR
THE NORTHERN DISTRICT OF
IOWA**

THAD J. COLLINS
ANGELA PRUITT

**DISTRICT COURT JUDGES FOR THE
NORTHERN DISTRICT OF IOWA**

LEONARD T. STRAND
C.J. WILLIAMS
LINDA R. READE
KELLY K.E. MAHONEY
MARK A. ROBERTS

**ATTORNEY GENERAL FOR THE
NORTHERN DISTRICT OF IOWA**

TIMOTHY T. DUAX

**CLERK OF COURT FOR THE
NORTHERN DISTRICT OF IOWA**

SHARON K. MULLIN

**U.S. TRUSTEE OFFICE FOR THE
NORTHERN DISTRICT OF IOWA**

JANET G. L. REASONER
BECKY SMILEY
JANET G. L. REASONER
JENNIFER L. CLINE

BANKS

U.S. BANK
HILLS BANK
BRIDGEWATER
PRINCIPAL
FARMERS TRUST & SAVINGS BANK

SOLON STATE BANK
FIDELITY BANK & TRUST
SOUTH OTTUMWA SAVINGS BANK
MIDWEST ONE BANK

UTILITY PROVIDERS

CITY OF CORALVILLE
CITY OF CRV
CITY OF IOWA CITY
CITY OF KALONA
CITY OF WILLIAMSBURG
CITY OF SOLON
CITY OF TIPTON
MIDAMERICAN ENERGY COMPANY
MIDAMERICAN ENERGY SERVICES,
LLC
ALLIANT ENERGY
CENTURYLINK/LUMEN
WINDSTREAM
MUSCATINE POWER AND WATER
MEDIACOM
COOPERATIVE TELEPHONE CO
TECHNOLOGY
SOUTHSLOPE
LIBERTY COMMUNICATIONS
CITY OF WEST BRANCH
KCTC
LINN CO REC

EMPLOYEE BENEFIT PROVIDERS

AVESIS
WELLMARK BLUE CROSS BLUE
SHIELD
HEALTHQUITY WAGeworks
SYNCHRONY GROUP
RELIANCE STANDARD
SEDGWICK CLAIMS MANAGEMENT
SERVICES, INC.
VANGUARD FIDUCIARY TRUST
COMPANY
EYE PHYSICIANS AND SURGEONS
EOI SERVICE COMPANY

INSURANCE CARRIERS

ALLIANT INSURANCE SERVICES

COVERYS SPECIALTY INSURANCE
CO.
SAFETY NATIONAL
FEDERAL INSURANCE (CHUBB)
AMERICAN CASUALTY (CAN)
HARTFORD INSURANCE
LLOYD'S OF LONDON
ACE AMERICAN
ZURICH
COALITION
MESIROW INSURANCE SERVICES,
INC.

TAXING AUTHORITIES

IOWA CITY, IOWA
JOHNSON COUNTY TREASURER
CEDAR COUNTY TREASURER
MUSCATINE COUNTY TREASURER
WASHINGTON COUNTY TREASURER
IOWA COUNTY TREASURER
INTERNAL REVENUE SERVICE

LITIGATION PARTIES

MICHAEL CLARK
TERRY FISHER
KARYL BONNETT
SCOTT KROMPHART
SUSAN MARTIN
EASTON RITTGERS
LESS HULTMAN
SHERI FEUERBACH
JENNIFER CLASEN
INGRID COBB-ELICK ON BEHALF OF
MINOR CHILD
MANDY HALE
RYAN NICOLAS
LATISHA YEOMAN
KELLY BANKS
ESTATE OF STEVEN SCHWARTZ
RODNEY NEUZIL
JACK GALYEAN
AARON WILLIAMSON

GOVERNMENTAL AGENCIES

MEDICARE
MEDICAID

THIRD PARTY PAYORS

2 AM TRUCKING
3M CORPORATION
A1 PROPANE
AA TEMPERATURE CONTROLLED
LLC
AARP
ABF FREIGHT
ADMINISTRATIVE CONCEPTS INC
ADVANCE SERVICES, INC
ADVANCED ELECTRICAL SERVICES
AETNA
ALEXANDER LUMBER COMPANY
CORPORATE OFFICE
ALL AMERICAN CONCRETE
ALL SAVERS
ALLEGIANCE
ALLIANCE MEDICAL STAFFING
ALLIANZ GLOBAL ASSISTANCE
ALLIED BENEFIT SYSTEMS LLC
ALMOST FAMOUS BODY PIERCING
ALOHA CARE
ALPLA INC EBM DIVISION
ALTRUA HEALTHSHARE
AMBETTER
AMERIADVANTAGE
AMERIBEN
AMERICAN HEALTH PARTNERS
AMERICAN HEALTH PLAN
AMERICAN HEALTHCARE ALLIANCE
AMERICAN REPUBLIC INSURANCE
AMERICGROUP DUAL
COORDINATION
AMERIFLEX COBRA
AMERIGROUP
AMERIHEALTH
AMERIVANTAGE
AMISH DENOMINATION
ANAMAN CONCIERGE SERVICES, LLC
APPLICANT INSIGHT
APWU CIGNA
ARBOR COURT HEALTHCARE, LLC
ASSURED BENEFITS
ADMINISTRATORS
AUTOMATED BENEFIT SERVICES, INC

AUTO-OWNERS HEALTH INSURANCE	COLORADO OCCUPATIONAL MED
AUXIANT	PARTNERS
BATES FAMILY FARMS	COMMERCIAL COUNTY CARE
BAYER	HEALTH PLAN
BEES TRANSPORT	COMMERCIAL PHCS
BEISSER LUMBER COMPANY	COMMERCIAL QUARTZ
BETHANY BASIC	COMMON GROUND
BETHANY ESSENTIAL	COMMUNITY AND FAMILY
BIG RIG SOLUTIONS	RESOURCES
BIG TEN UNIVERSITY TOWING	COMMUNITY CARE HNO SELECT
BILFINGER INDUSTRIAL SERVICES	PLUS INDIVIDUA
INC	COMMUNITY LIVING OPTIONS
BIND BENEFIT INC	HEALTHLINK
BIO LIFE PLASMA SERVICES	COMMUNITY NEUROREHAB
BITCO INSURANCE COMPANIES	COMPANION LIFE
BLUE CROSS	COMPASSUS NE IOWA HOSPICE
BLUE LINK	CONCENTRIC HEALTH STAFFING
BOCKENSTEDT EXCAVATING	CONCORDE INC
BOOMERANG CORPORATION	CONCRETE CENTRAL
BOYS TOWN	CONSERV MENNONITE
BRAND NEW DAY MEDICARE	BROTHERHOOD
REPLACEMENT	CONSTRUCTION DATA SERVICES MO
BRIGHT HEALTH CARE	CONSUMERS COOPERATIVE
BRIGHT HEALTHCARE	CONTINENTAL CARE
BROWNS WEST BRANCH	ADMINISTRATIVE CONCEPTS
CAMBREX CHARLES CITY	CORNER STONE BUILDING BRANDS
CARE FOR YOURSELF	CORNERSTONE PREFERRED
CARE OREGON	RESOURCES
CAREFIRST ADMINISTRATORS	CORPORATE HEALTH RESOURCES
CAREONSITE	CORPORATE MEDICAL SERVICES
CASEYS GENERAL STORE	COUNTY CARE HEALTH PLAN
CDT	COUNTY MATERIALS CORP
CEDAR MANOR SKILLED CARE	COUNTYCARE HEALTH PLAN
CENTRO INC	COVENANT CLINIC OCCUPATIONAL
CHAMPION METAL SUPPLY	MEDICINE
CHILDSERVE CENTER	COVENTRY HEALTH CARE PPO
CHRISTIAN HEALTH MINISTRIES	COX HEALTH PLANS
CHRISTIAN HEALTHCARE	CRAMER AND ASSOCIATES INC
MINISTRIES	CRC & B CONCRETE
CHUBB	CRYSTAL CLEAR WATER
CIGNA	CULLIGAN WATER CONDITIONING
CITY OF CEDAR RAPIDS	CVS CAREMARK
CITY OF IOWA CITY	CYNERGY WELLNESS INC.
CIVCO MEDICAL SOLUTIONS	DAKOTA RED CORP
CJ COOPER AND ASSOCIATES	DEAN HEALTH PLAN
	DEERY BROTHERS

DICKENSON OCCUPATIONAL
HEALTH
DILL TRUCKING INC
DISA - TUSTIN
DISABILITY DETERMINATION
DISCOUNT TIRE
DOLL DISTRIBUTING
DRUG & ALCOHOL TESTING
NETWORK
DSI MEDICAL
DTH INC
E SCREEN
E&S FREIGHT SYSTEMS LLC
EASTERN IOWA EXCAVATING &
CONCRETE
EASTERN IOWA REHABILITATION
HOSPITAL
EBI INC
EC SOURCE
EICHELBERGER FARMS
ELEVATE COLORADO OPTION GOLD
EMC INSURANCE
EMEDNY
EMPLOYEE BENEFIT SYSTEM
ENERGY EMPLOYEES OCCUP
ILLNESS
ENGINEERED BUILDING DESIGN
ENGLISH VALLEY SCHOOLS
ESCREEN INC
ESSENCE OF LIFE HOSPICE
EVERENCE INSURANCE
EXCELL MARKETING
EXPRESS EMPLOYMENT PROF
FARMERS CREAMERY
FARR TRANSPORT
FEDERAL LIFE
FIDELIS CARE
FIRST ADVANTAGE
FIRST CLASS STAFFING
FIRST HEALTH
FOLEY ACCOUNTS PAYABLE
FORBES TRUCKING LLC
FORWARD HEALTH
FOUR OAKS
FREEDOM LIFE INSURANCE
FRIDAY HEALTH PLANS

FRINGE BENEFIT GROUP
FRITO LAY
FS SOLUTIONS FIRST LAB
GALLAGHER BASSETT
GEHA
GEISINGER
GEORGE HORA TRUCKING LLC
GERBER LIFE LIMITED MEDICAL
GINGERICH TILING
GINGERICH WELL AND PUMP
GMMI
GOLDEN RULE
GOLDEN RULE INSURANCE CO
GOOD SAMARITAN SOCIETY -
HOSPICE
GOODWILL OF THE HEARTLAND
GPA PPO 5000 PLAN
GRAHAM CONSTRUCTION
GRAND LIVING AT BRIDGEWATER
GRAPE TREE MEDICAL STAFFING
GRAVIE ADMINISTRATIVE SERVICE
GREAT SOUTHERN LIFE INSURANCE
COMPANY
GREAT WEST CASUALTY COMPANY
GREG'S LAWN AND LANDSCAPING
GRIMM TRUCKING
GRINNELL MUTUAL
GROUP AND PENSION
ADMINISTRATORS
GROUP HEALTH COOPERATIVE
GRYSSON OIL COMPANY INC
GUARDIAN
H & H AUTO GROUP
HANCHETT PAPER COMPANY
HANSEN MCCLINTOCK RILEY
HAP SENIOR PLUS
HARVARD PILGRIM HEALTH PLAN
HAWKEYE MOVING SERVICES INC
HD CLASSIC POINT
HEALTH ALLIANCE
HEALTH CHOICE ILLINOIS
HEALTH CHOICES HMO
HEALTH EZ
HEALTH FIRST COLORADO
HEALTH LINK
HEALTH NET

HEALTH PARTNERS
HEALTH PAYMENT SYSTEMS
HEALTH PLANS, INC
HEALTHDEPOT
HEALTHEOS+
HEALTH EZ
HEALTHLINK
HEALTHPARTNERS MN MINNEAPOLI
HEALTHPARTNERS UNITY POINT
HEALTH
HEALTHSCOPE BENEFITS
HEALTHSMART
HEALTHSPRING LIFE & HEALTH
INSURANCE COM
HEALTHY BLUE
HEARTLAND
HEARTLAND EXPRESS
HELMSMAN MANAGEMENT
SERVICES
HERITAGE ENVIRON SERVICES
HIGHLAND RIDGE CARE CENTER
HILLCREST ACADEMY
HILLCREST FAMILY SERVICES
HOGAN TRANSPORTATION
HOLMES LIVESTOCK LOGISTICS
HUBBARD FEEDS INC
HUMANA
HY-VEE CORALVILLE #2
I3SCREEN LLC
ICW GROUP
ILLINOIS CENTRAL SCHOOL BUS
ILLINOIS DEPT OF HEALTHCARE AND
FAMILY S
IMAGINE360
IMMERGRUN
IMPACT
IMPACT HEALTH SHARING
IMPACT LIFE
IMT INSURANCE
IMWCA
INDECS, A HOMESTEAD COMPANY
INOVA HEALTH
INTEGRITY INSURANCE PA
INTEGRITY TESTING
IOWA CITY AMBULATORY SURGICAL
CENTER
IOWA CITY COMM SCHOOLS
IOWA CITY HOSPICE
IOWA CITY POLICE DEPARTMENT
IOWA CITY READY MIX
IOWA CITY REHAB AND HEALTH
IOWA DONOR NETWORK
IOWA DOT
IOWA HEALTH ADVANTAGE
IOWA INTERSTATE RAILROAD
IOWA MENNONITE BENEVOLENT
ASSOC
IOWA MUTUAL INSURANCE
IOWA RENEWABLE ENERGY
IOWA ROOF COATING
IOWA TOTAL CARE
JAMIE WEST TRUCKING
JB SCHOTT FAMILY FARMS INC
JC TOLAND PAINTING, LLC
JOHN DALE GINGERICH
JOHNSON COUNTY AMBULANCE
JOHNSON COUNTY CONSERVATION
JOHNSON COUNTY SEATS
JOHNSON COUNTY SECONDARY
ROADS
K&K INSURANCE/SPECIALTY
BENEFITS
KAISER PERMANENTE
KALONIAL TRANSPORT
KELMAR SAFETY INC
KEMPTON GROUP ADMINISTRATOR
INC
KEY BENEFIT ADMINISTRATORS
KINGLAND SYSTEMS CORPORATION
KINZE MANUFACTURING
KM TRUCKING
KNUTSON CONSTRUCTION
KS ENERGY SERVICES
LAFORCE
LANTERN PARK SPECIALTY CARE
LAZER SPOT INC
LEWER MARK STUDENT INSURANCE
AETNA
LIBE TRUCKING LLC
LIBERTY HEALTH
LIBERTY MUTUAL
LIFEWISE

LIFEWISE
LINCARE
LINDER TIRE
LION HEART EARLY LEARNING
LIQUID AGENTS HEALTHCARE
LLEWELLYN LIVESTOCK
LOPAREX
LUCENT HEALTH
LUTHERAN HOMES SOCIETY
SKILLED NURSING
MAGELLAN BEHAVIORAL HEALTH
MAGELLAN MEDICAID - NEVADA
MAGELLAN PIPELINE
MAGNET MEDICAL
MAHER BROTHERS TRANSFER &
STORAGE
MAIL HANDLERS BENEFIT PLAN
MAINECARE
MAXWELL CONSTRUCTION
MAYOR'S YOUTH EMPOWERMENT
PROGRAM
MCCOMAS LACINA CONSTRUCTION
MECBRIDGE
MEDBEN
MEDICA
MEDICAID
MEDICAID - ALABAMA
MEDICAID - CALIFORNIA
MEDICAID - ILLINOIS
MEDICAID - MICHIGAN
MEDICAID - MISSOURI
MEDICAID - NEVADA
MEDICAID - OHIO
MEDICAID - OKLAHOMA
MEDICAID - VIRGINIA
MEDICAID - WISCONSIN
MEDI-CAL (MOLINA)
MEDICAL ASSOCIATES HEALTH PLAN
INC
MEDICAL MUTUAL
MEDICARE
MEDICO CORP
MEDIMPACT HEALTHSCOPE
MEDI-SHARE
MERCY CARE
MERCY CORPORATE HEALTH

MERCY HEALTH CHOICES
MERCY LIABILITY
MERCY OCCUPATIONAL HEALTH
MERCY OCCUPATIONAL HEALTH
MISSOURI
MERCY ONE
MERCY REHABILITATION
MERIDIAN HEALTH
METRO PAVERS INC
MIDAMERICAN ENERGY URBANDALE
MIDIOWA DES MOINES
MID-IOWA OCCUPATIONAL TESTING
MID-IOWA SOLID WASTE EQUIPMENT
CO, INC
MIDLANDS CHOICE
MIKSCH FARMS LLC
MILLERS MILK MOOVERS
MISSISSIPPI VALLEY REGIONAL
BLOOD CENTER
MMM ELITE HMO 2022
MMM HEALTHCARE MEDICARE
ADVANTAGE
MOLINA HEALTHCARE
MONSANTO WILLIAMSBURG
MRA LIABILITY
MUSCATINE POWER & WATER
MUT OF OMAHA
MVP HEALTH SERVICES CORP
MYCHEALTH
NALC HEALTH BENEFIT PLAN
NATIONAL GENERAL ACCIDENT AND
HEALTH
NAVITUS HEALTH SOLUTIONS
NEUMILLER ELECTRIC
NEWTON CORRECTIONAL FACILITY
NGC MISSION SYSTEMS DT
NMDP BE THE MATCH
NOBLE DIAGNOSTICS
NORDEX USA FKA ACCIONA
WINDPOWER
NORTH RIVER INSURANCE
NOVA
NTA BENEFITS
NUCARA MANAGEMENT GROUP INC
NYSHIP
OPTIMAE HOME HEALTH

ORAL B PREEMPLOYMENT
ORIGINS INC.
OSCAR HEALTH
PACIFIC SOURCE HEALTH
PAI
PARADIGM
PECK TRUCKING
PEDDICORD WHARTON LLP
PEIFFER TRUCKING
PFANNEBECKER TRUCKING, INC
PFG BENEFITS CENTER
PHCS
PHYSICIANS MUTUAL
PHYSMED IOWA LLC
PIPELINE TESTING CONSORTIUM
PLEASANTVIEW HOME
PRACTICEMAX
PREFERRED BENEFIT
ADMINISTRATORS
PREFERRED ONE
PREMIER ACCESS
PRESTIGE INSURANCE
PREVEA360 HEALTH PLAN
PRIME GLOBAL SOLUTIONS
PRIME INC
PRINCIPLE FINANCIAL GROUP
PRIORITY HEALTH
PROCTER AND GAMBLE HAIR CARE
PROGRESSIVE FOAM TECHNOLOGIES
PROGRESSIVE REHAB
QUAD CITY COMMUNITY
HEALTHCARE
QUANTUM HEALTH PLANS INC
QUARTZ
QUEST DIAGNOSTICS
R & R REALTY GROUP
R.P LUMBER
RANDOLPHS INC
RAYMOND
REACH FOR YOUR POTENTIAL
REDIRECT HEALTH
REFERENCE AUDIO VIDEO
REGIONAL CARE INC.
RELIANCE PRO
REMEDY INTELLIGENT STAFFING

RESIDENTIAL ALTERNATIVES OF
ILLINOIS
RIVERSIDE CASINO & GOLF RESORT
RMHP DUALCARE PLUS
ROCHESTER ARMORED CAR
RP LUMBER
RURAL CARRIER BENEFIT PLAN
RUSH & NICHOLSON
RVH TRUCKING LLC
S & G MATERIALS
SAFETY FIRST
SANA PPO PLUS
SAND COMPANIES
SANFORD HEALTH PLAN
SCREENSAFE
SCRIBE AMERICA
SECURA INSURANCE COMPANIES KY
SECURITY ADMINISTRATIVE
SERVICES LLC
SEDGWICK
SEEDORF MASONRY INC
SELECTHEALTH
SENTRY INSURANCE
SERVPRO OF IOWA CITY
CORALVILLE
SEVEN CORNERS FIRST HEALTH
INTERNATIONAL
SFM INSURANCE
SGIC
SHASTA
SHAW ELECTRIC INC
SHL CLAIMS
SIERRA HEALTH AND LIFE
SIERRA PACIFIC INDUSTRIES
SILAC INSURANCE COMPANY
SINCLAIR TRACTOR SP M
SISCO
SLABACH CONSTRUCTION
SLABAUGH TRUCKING
SOLIDARITY HEALTHSHARE
SOLON NURSING CARE CENTER
SSM HEALTH AGNESIAN WORKWELL
ST CROIX HOPSICE
ST PETERS HEALTH
STERLING NATIONAL
STORAGE SQUAD

STRATEGIC COMP
STRATEGIC SUBLIME MULTIPLAN
PROVIDER
STREB CONSTRUCTION CO INC
STUTSMAN TRANSPORTATION INC
SUMMIT COMPANIES
SUREST UNITED HEALTHCARE
SWANSON TRUCKING INC
SWIFT TRANSPORTATION
SYMETRA
SYNGENTA SEEDS LONE TREE
SYSCO FOOD SERVICES
SYSTEMS UNLIMITED
TADTS
TBG BENEFIT GROUP
TEAM
TEAM CARE CENTRAL STATES
HEALTH PLAN
TEAM PROFESSIONAL SERVICES NEW
TEGELER BODY AND FRAME
TELCOM CONSTRUCTION
TENNECO INC
TERRA PRODUCTS
THE ALLIANCE
THE KEMPTON GROUP
ADMINISTRATORS
THE LOOMIS COMPANY
THE WALDINGER CORPORATION
THEISENS SUPPLY INC
THRIVENT FINANCIAL FOR
LUTHERANS
TIPTON STRUCTURAL FABRICATION,
INC
TITAN MEDICAL
TRAVELERS INSURANCE
TRI STATE TOWING
TRICARE
TRICON GENERAL CONSTRUCTION
TRIMONT REALESTATE
TRI-STATE TOWING
TRUSTMARK HEALTH BENEFITS
TUFTS HEALTH PLAN
U.S. DEPARTMENT OF LABOR OWCP/
DEEOIC
UCARE
UCS FIRST HEALTH

UHSM
UI DEPARTMENT OF PUBLIC SAFETY
UNIFIED LIFE
UNITED AMERICAN TX MCKINNEY
UNITED HEALTH RIVER VALLEY
UNITED HEALTHCARE
UNITED NATURAL FOODS
UNITED WORLD LIFE INSURANCE
COMPANY
UNITEDLIFE
UNIV OF IOWA HEALTH NETWORK
REHAB HOSP
UNIVERSAL BACKGROUND
UNIVERSITY HEIGHTS POLICE
DEPARTMENT
UNIVERSITY OF COLORADO-DENVER
ANSCHUTZ M
UNIVERSITY OF IOWA
UPS EXAMINATIONS
US ARMY CORPS OF ENGINEERS -
ROCK ISLAND
US HEALTH GROUP
US HEALTH GROUP/PHCS
USA SENIOR CARE
USAA LIFE INS TX SAN ANTONIO
USHEALTH 39026
VA
VAN METER
VAULT HEALTH
VERMEER CORP
VERTICAL SCREEN
VHI SWIFT CARE
VVS INC
WALMART COALVILLE
WALSH DOOR AND SECURITY IOWA
CITY
WAUSAU SUPPLY
WEA TRUST
WEBTPA
WELL FIRST HEALTH
WELL PROTECTOR 3
WELLCARE HEALTH PLAN
WELLMAN PRODUCE
WELNET HEATHCARE
WELLPROTECTOR 3

WEST BRANCH COMMUNITY SCHOOL DISTRICT
WESTWINDS LOGISTICS
WILLIAMSBURG DENTAL HEALTH CLINIC
WINDMILL MANOR SKILLED CARE
WOOD DUCK TREE FARMS
WOODRUFF CONSTRUCTION
WORKFORCE QA
WORKMAN'S COMP P & G
WPCI
XERXES CORP
XPO LOGISTICS CORPORATE
YALE HEALTH
YOUTH CARE ILLINOIS
ZURICH NORTH AMERICA

VENDORS

3M
3M HEALTH INFORMATION SYSTEMS
A TECH FREEMAN ALARM
AAA MECHANICAL INC.
AACVPR
AAF INTERNATIONAL
ABBOTT LAB DIAGNOSTIC LAB
ABBOTT LABORATORIES INC
ABBOTT NUTRITION
ABBOTT RAPID DX NORTH AMERICA LLC
ABBVIE US LLC
ABC DISPOSAL SYSTEMS INC
ABC SPIROMETRY TRAINING LLC
ABILITY NETWORK INC
ABIOMED INC
ACDIS
ACERA SURGICAL INC
ACIST MEDICAL SYSTEMS INC
ACTION PRODUCTS INC
ACTIVE THERMAL CONCEPTS INC
ADEPT MED INTERNATIONAL
ADVANCED BUSINESS SOLUTIONS
ADVANCED INSTRUMENTS INC
ADVANCED STERILIZATION PRODUCTS SERVICES
AERO RENTAL INC
AESCULAP INC.

AETNA
AETNA SENIOR SUPPLEMENTAL INSURANCE
AFFILIATED STEAM EQUIPMENT COMPANY
AGILITI HEALTH INC
AGILITI SURGICAL EQUIPMENT REPAIR
AIRGAS NORTH CENTRAL
AIV INC
ALADDIN TEMP-RITE LLC
ALBAUGH PHC INC
ALCO SALES AND SERVICE
ALCON VISION LLC
ALIMED INC.
ALK-ABELLO INC.
ALL AMERICAN PEST CONTROL
ALL WINDOW CLEANING SERVICES INC
ALLERGAN
ALLIANT ENERGY
ALLIANT INSURANCE SERVICES INC
ALLSCRIPTS HEALTHCARE LLC
ALTERA DIGITAL HEALTH INC
ALTORFER INC
AMBU INC.
AMERICAN ACADEMY OF SLEEP MEDICINE
AMERICAN COLLEGE OF CARDIOLOGY FOUNDATION
AMERICAN COLLEGE OF PHYSICIANS
AMERICAN COLLEGE OF RADIOLOGY
AMERICAN COLLEGE OF SURGEONS
AMERICAN HEART ASSOCIATION
AMERICAN MEDICAL ASSOCIATION
AMERICAN MESSAGING
AMERICAN PAYROLL ASSOCIATION
AMERICAN PROFICIENCY INSTITUTE
AMERICAN TECHNOLOGY SOLUTIONS CORP
AMERIGROUP
AMERISOURCEBERGEN
AMGA CONSULTING LLC
AMPLIFY SURGICAL, INC
ANDERSON ERICKSON DAIRY
ANDERSON LOCK

ANGIODYNAMICS INC.
ANTMED CORPORATION
AORN
APPLIED MEDICAL
APPLIED MEDICAL TECHNOLOGY INC
ARAMARK UNIFORM SERVICES
ARENA AUTO BODY
ARGON MEDICAL DEVICES
ARIZONA DEPT OF REVENUE
ARJOHUNTLEIGH
ARTHREX INC.
ARTHUR L DAVIS PUBLISHING
AGENCY INC
ARTOSS INC
ASAHI INTECC USA INC
ASCOM US INC
ASD SPECIALTY HEALTHCARE
ASPEN MEDICAL PRODUCTS INC.
ASPEN SURGICAL PRODUCTS
ASSAY TECHNOLOGY
ASSOCIATES IN MEDICAL PHYSICS
LLC
ASSOCIATION FOR THE HEALTHCARE
ENVIRONME
AUTOMATED SYSTEMS OF IOWA
AUTOMATIC DOOR GROUP INC
AUXIANT
AVANOS MEDICAL
AVANTI
AVASURE LLC
AVAYA INC.
AVESIS THIRD PARTY
ADMINISTRATORS INC
AWARDCO INC
AXONICS INC
B AND B MEDICAL TECHNOLOGIES
BAKER COMPANY THE
BALD MOUNTAIN B-READING LLC
BANKERS ADVERTISING CO
BANKERS LIFE AND CASUALTY
BARNHART CRANE AND RIGGING CO
BARTON ASSOCIATES INC
BASTA
BAUSCH AND LOMB SURGICAL
BAXTER HEALTHCARE CORP
BAYER HEALTHCARE
BECKMAN COULTER INC.
BECTON DICKINSON
BEEKLEY CORPORATION
BELMONT MEDICAL TECHNOLOGIES
BENAN SYSTEMS
BENTEC MEDICAL OPCO LLC
BESLER
BEST PRACTICE PROFESSIONALS INC
BIG 10 TAXI
BIMBO BAKERIES USA
BIO RAD LABORATORIES
BIOCOMPOSITES INC
BIOMERIEUX INC.
BIOMET MICROFIXATION
BLUE CROSS BLUE SHIELD
BLUESKY
BOEHRINGER LABORATORIES INC
BOSTON SCIENTIFIC CORPORATION
BOTTOMLINE TECHNOLOGIES INC.
BOWKER PINNACLE MECHANICAL
BPEX SECURE CAR TRANSPORT
BRACCO DIAGNOSTICS INC.
BRADLEY & RILEY PC
BRECKE MECHANICAL
CONTRACTORS
BREVARD FAMILY WALK IN CLINIC
BROWNS MEDICAL IMAGING
BRUNDAGE MEDICAL GROUP LLC
BRUNKHORST LUKE
BRYAN MEDICAL INC
BUD MAAS CONCRETE INC
BULLSEYE TELECOM INC
BURLINGTON MEDICAL LLC
BURNS SISTER HELEN MARIE
CADDY CORPORATION OF AMERICA
CADIANT LLC
CADIANT TALENT
CANFIELD INC.
CANTEEN REFRESHMENT SERVICES
CAPTIS HEALTH LLC
CAPTRUST
CARDINAL DRUG
CARDINAL HEALTH
CARDIOVASCULAR SYSTEMS INC
CARE AMBULANCE SERVICE
CARE NOTES

CAREFUSION 2200 INC	CITY TRACTOR
CAREPRO HOME MEDICAL -	CIVCO MEDICAL SOLUTIONS
CORALVILLE	CLARITY IMAGING
CARESFIELD LLC	CLIA LABORATORY PROGRAM
CARETECH SOLUTIONS INC	CLINICAL AND LABORATORY
CARL ZEISS MEDITEC INC	STANDARDS INST
CAROLON	CLINICAL REFERENCE LABORATORY
CARSTENS INC	COCHLEAR AMERICAS
CASE MEDICAL	COLLECTION SERVICES CENTER
CASECHEK	COLLEGE OF AMERICAN
CASSLING DIAGNOSTIC IMAGING INC	PATHOLOGISTS
CATERED BY CHARLOTTE	COLONIAL PENN LIFE INSURANCE
CATHOLIC HEALTH ASSOC OF US	COMPANY
CBORD GROUP	COLOPLAST CORP
CBRE INC	COMMERCIAL FLOORING CO DBQ
CDW GOVERNMENT INC	COMPHEALTH
CEC	COMPUTERSHARE TRUST COMPANY
CEDAR COUNTY FAIR ASSOCIATION	CONDUENT CARE MANAGEMENT INC
CEDAR COUNTY TREASURER	CONMED CORPORATION
CEGA INNOVATIONS INC	CONNECT AMERICA
CELL MARQUE CORPORATION	CONTAINMENT TECHNOLOGIES
CENTRAL IOWA JUVENILE	GROUP INC
DETENTION CENTER	CONVERGEONE INC
CENTRAL PETROLEUM EQUIPMENT	COOK MEDICAL INCORPORATED
COMPANY	COOPER SURGICAL
CENTRAL RETAIL SOLUTIONS	COOPERATIVE TELEPHONE CO
CENTURYLINK	COPELAND JAN
CEPHEID	COPY SYSTEMS INC
CERTIFIED LANGUAGES	CORALVILLE MOB PARTNERS LLC
INTERNATIONAL	CORDIS US CORP
CHANGE HEALTHCARE	CORRIDOR MEDIA GROUP
CHEMSEARCH FE	COTIVITI
CHOICE SOLUTIONS LLC	COVIDIEN SALES LLC
CITRIX SYSTEMS INC	COX SANITATION AND RECYCLING
CITY OF CORALVILLE UTILITIES	INC
CITY OF IOWA CITY LANDFILL	CPS TRANSPORT
CITY OF IOWA CITY MISC ACCTS	CR BARD INC
RECEIVABLE	CRANWARE INC
CITY OF IOWA CITY UTILITIES	CRESCENT ELECTRIC
CITY OF KALONA	CRESCENT PARTS & EQUIP
CITY OF SOLON	CREST HEALTHCARE SUPPLY
CITY OF TIPTON UTILITIES	CRISIS PREVENTION INSTITUTE INC.
CITY OF TIPTON-RECREATION	CROSS MEDICAL LABORATORIES
CITY OF WEST BRANCH	CROWE LLP
CITY OF WEST LIBERTY	CRS MEDICAL BENEFITS INC
CITY OF WILLIAMSBURG UTILITIES	CRYSTAL CLEAR WATER CO

CULLIGAN OF DAVENPORT
CULLIGAN WATER TECHNOLOGIES
CURBELL MEDICAL PRODUCTS INC.
CUSTOM IMPRESSIONS
CYGNUS MEDICAL
CYTOSUPPLIES
DAIKIN APPLIED
DAILY IOWAN
DATA INNOVATIONS INC
DATA POWER TECHNOLOGY
CORPORATION
DATASITE LLC
DATEX-OHMEDA
DAYMARK FOOD SAFETY SYSTEMS
DB ACOUSTICS INCORPORATED
DE LAGE LANDEN FINANCIAL
SERVICES INC
DEACON SPORTS AND
ENTERTAINMENT
DELOITTE AND TOUCHE LLP
DELTA DENTAL PLAN OF IOWA
DENTONS DAVIS BROWN PC
DEPUY SYNTHES JOINT RECON INC
DES MOINES LABORATORY
DESIGN ENGINEERS P.C.
DEVICOR MEDICAL PRODUCTS INC
DFI
DIAGNOSTICA STAGO INC
DIGITRAX CORPORATION
DILIGENT CORPORATION
DILON TECHNOLOGIES INC
DINSMORE AND SHOHL LLP
DIRECTIONAL AD-VANTAGE
HOLDINGS LLC
DIVERSATEK HEALTHCARE INC
DODGE STREET TIRE AND AUTO INC
DRAGER MEDICAL INC.
ECOLAB INC.
EDWARDS LIFESCIENCES LLC
EGROUP ENABLING TECHNOLOGIES
LLC
ELECTA, INC
ELECTRIC MOTORS OF IA CITY
ELECTRICAL ENGINEERING AND
EQUIPMENT CO
ELECTROMED INC

ELMED INCORPORATED
ELSEVIER SCIENCE USA
EMC INS CO
EMERGENCY MEDICAL PRODUCTS
EMERSON POINT - MONTHLY
REIMBURSEMENT
EMSLRC
EMSLRC U OF I HOSPITALS AND
CLINICS
ENCOMPASS GROUP LLC
EQUASHIELD LLC
EQUITABLE HEALTH AND LIFE
ERBE SURGICAL SYSTEMS
EVIDENT SCIENTIFIC INC
EXPERIAN HEALTH INC
EYE PHYSICIANS -HUMAN
RESOURCES
EZ WAY INC.
EZPERS
FAMILY SUPPORT PAYMENT CENTER
FDA-MQSA PROGRAM
FEDERAL EXPRESS CORP
FENWAL INC
FFF ENTERPRISES INC.
FIBER UTILITIES GROUP LLC
FISHER AND PAYKEL HEALTHCARE
INC
FISHER HEALTHCARE
FLORALS BY ELIZABETH
FOLLETT CORPORATION
FORESIGHT IMAGING
FOREVER GREEN GARDEN
FUZE, INC.
GALEN HEALTHCARE SOLUTIONS
INC
GALLAGHER BENEFIT SERVICES INC
GALLS INC
GARRATT CALLAHAN CO
GASKILL SIGNS INC
GAZETTE COMMUNICATIONS INC.
GE MEDICAL SYSTEMS
INFORMATION TECHNOLOGY
GE PRECISION HEALTHCARE LLC
GENERAL WATER TECHNOLOGIES
INC
GENOMIC HEALTH

GEORGE TIEMANN AND CO
GERARD ELECTRIC INC.
GETINGE USA
GF HEALTH PRODUCTS INC
GLAXOSMITHKLINE
PHARMACEUTICALS
GLOBAL EQUIPMENT COMPANY
GOODWIN TUCKER GROUP
GOSS SERVICE ASSOCIATES LLC
GRAINGER
GRASSHOPPER LAWN CARE AND
LANDSCAPING
GRAYBAR ELECTRIC COMPANY INC.
GREATER MUSCATINE CHAMBER OF
COMMERCE AN
GREEN RU LLC
GREENFIELD GLOBAL OVERNIGHT
GREENWAY
GREG BROCK CONSULTING INC
GRIBBLE BOLES STEWART &
WITOSKY LLC
GRIFOLS USA LLC
GRP AND ASSOCIATES
GYRUS ENT
H AND R ACCOUNTS INC.
H2C
HALL RENDER KILLIAN HEATH AND
LYMAN PC
HALO
HANDS UP COMMUNICATIONS INC
HANGER PROSTHETICS
HARGERS ACOUSTICS INC.
HARLAN-RALLS LACEY
HAWKEYE CARPET AND VINYL INC
HAWKEYE FIRE AND SAFETY CO
HAYES LOCUMS
HCA EXCHANGE INC
HCPRO
HEALOGICS WOUND CENTERS INC
HEALTH CARE LOGISTICS INC.
HEALTH CHOICES
HEALTH EQUITY
HEALTH PHYSICS ASSOCIATES
HEALTHCARE FINANCIAL SERVICES
HEALTHMARK INDUSTRIES CO INC
HEALTHSTREAM INC.

HEALTHTRONICS MOBILE
SOLUTIONS
HEARTLAND FIDUCIARY SERVICES
HELMER INC
HENRY COUNTY HEALTH CENTER
HERITAGE FOOD SERVICE
EQUIPMENT INC.
HILL-ROM CO INC
HILLS BANK AND TRUST
HOLOGIC INC
HOPKINS MEDICAL PRODUCTS
HOSPERS AND BROTHER PRINTERS
HOT SHOTS NUCLEAR MEDICINE
HUMRICHOUSE CHRIS
HUNTINGTON TECHNOLOGY
FINANCE
HUPP TOYOTA LIFT
HYLAND SOFTWARE INC
HY-VEE - STORE CHARGES - DES
MOINES
IAC
ICP MEDICAL
ICU MEDICAL INC
IDEACOM
IHEART MEDIA
ILLINOIS DEPARTMENT OF REVENUE
IMAGEFIRST
IMETHODS LLC
IMMUCOR INC.
IMPACTLIFE
INARI MEDICAL INC
INDEED INC
INFAB LLC
INFECTIOUS DISEASE PHYSICIANS OF
IOWA CI
INFOR US INC
INJOY HEALTH EDUCATION
INNOMED
INNOVO ADVISORS LLC
INSIGHT HEALTH PARTNERS LLC
INSPIRATA CANADA INC
INTEGRA LIFESCIENCES SALES LLC
INTEGRATED BIOMEDICAL
TECHNOLOGY INC
INTERLACE HEALTH FKA FORM FAST
INTERNATIONAL BIOMEDICAL INC

INTERNATIONAL LIFE SCIENCES LLC
INTERSTATE ALL BATTERY CENTER
INTOUCH TECHNOLOGIES INC
INTOXIMETERS INC
INTUITIVE SURGICAL INC
IOWA CITY AREA BUSINESS
PARTNERSHIP
IOWA CITY AREA DEVELOPMENT
GROUP
IOWA CITY AREA SPORTS
COMMISSION
IOWA CITY MEDICAL LLC
IOWA CITY POST OFFICE
IOWA COUNTY TREASURERS OFFICE
IOWA DEPARTMENT OF INSPECTIONS
AND APPEALS
IOWA DEPARTMENT OF PUBLIC
HEALTH
IOWA DEPARTMENT OF REVENUE
IOWA DIVISION OF CRIMINAL
INVESTIGATION
IOWA DIVISION OF LABOR
ELEVATOR SAFETY
IOWA HEALTH CARE ASSOCIATION
IOWA HEART CENTER
IOWA HOSPITAL ASSOCIATION
IOWA ILLINOIS TAYLOR INSULATION
IOWA INSURANCE DIVISION
IOWA MEDICAID ENTERPRISE
IOWA POISON CONTROL CENTER
IOWA PUBLIC RADIO
IOWA RURAL HEALTH
TELECOMMUNICATIONS PROGRAM
IOWA SOCCER CLUB
IOWA TOTAL CARE
IOWA WORKFORCE DEVELOPMENT
IVY BIOMEDICAL SYSTEMS INC
J AND K PROFESSIONAL MEDICAL
SERVICES
J MICHEL PHOTOGRAPHY
J.J. KELLER AND ASSOCIATES INC.
J2 CLOUD SERVICES LLC - SFAX
JACKSON PHYSICIAN SEARCH
JAM MEDIA LLC
JAVA HOUSE COFFEE ROASTERS

JEFFERSON COUNTY HEALTH
CENTER
JOHNSON AND JOHNSON HEALTH
CARE SYSTEMS
JOHNSON CONTROLS FIRE
PROTECTION LP
JOHNSON COUNTY EMERGENCY
MEDICINE
JOHNSON COUNTY PUBLIC HEALTH
JOHNSTONE SUPPLY
JOINT COMMISSION RESOURCES
KALONA CHOCOLATES
KALONA COOPERATIVE
TECHNOLOGY COMPANY
KALONIAL LAWN CARE
KANSAS CITY CALIBRATION
LABORATORIES INC
KARL STORZ ENDOSCOPY-AMERICA
INC.
KAUFMAN HALL
KCI USA
KCRG-TV9
KEGO CORPORATION USA
KELLY SERVICES INC.
KENWOOD RECORDS MANAGEMENT
INC
KERECIS LLC
KERSTETTER COLLIN
KEY SURGICAL INC
KIA MOTORS FINANCE
KINAMED INCORPORATED
KITCHEN ASHLEY
KLS MARTIN L.P.
KOCH BROS
KONICA MINOLTA MEDICAL
IMAGING USA INC
KRONOS INC
KUENSTER HEATING AND AIR LLC
KZIA RADIO
LABEL ARTS LLC
LABORIE MEDICAL TECHNOLOGIES
LAKES MEDICAL INNOVATIONS
LANDAUER INC.
LANE AND WATERMAN LLP
LANTERN PARK NURSING AND
REHAB CENTER

LANTHEUS MEDICAL IMAGING INC
LEADERS OF IOWAS HEALTHCARE
VOLUNTEERS
LEGAL SIFTER INC
LEICA INC.
LENOCH-CILEK HARDWARE
LEVI RAY AND SHOUP INC
LGC CLINICAL DIAGNOSTICS INC
LIBERTY COMMUNICATIONS
LIFENET HEALTH
LIFEPOINT INFORMATICS
LINN COUNTY RURAL ELECTRIC
COOPERATIVE
LINN COUNTY SHERIFF
LISA GRISWOLD CONSULTING
LISBON-MT VERNON AMBULANCE
SERVICE
LITTLE HAWKS BASEBALL CLUB
LITTLE VILLAGE
LITURGICAL PRESS
LOCALS LOVE US - IOWA CITY
LOCUM TENENS.COM
LPI
LUKON COMPANY
LUMEDX CORPORATION
LVM SYSTEMS
LYNCH BROS PAINTING-CARPENTRY
LYON SOFTWARE
M.M. HAYES COMPANY INC
MAILING SERVICES INC
MAINE MOLECULAR QUALITY
CONTROLS INC
MARCOS GRILLED CHEESE
MARKET LAB
MARQUETTE ASSOCIATES INC.
MARSH USA INC
MARTINVILLE DUNN LLC
MAYO COLLABORATIVE SERVICES
INC.
MC ANALYTXS INC
MCCOMAS-LACINA CONSTRUCTION
MCKESSON MEDICAL SURGICAL
MCKESSON SPECIALTY CARE
DISTRIBUTION
MEARDON CONSULTING LLC
MED ALLIANCE GROUP INC

MEDEFIS CONSOLIDATED
MEDENVISION USA LLC
MEDFORMS INC
MEDIACOM
MEDIBADGE INC.
MEDICAID
MEDICAL ASSOCIATES HEALTH
PLANS
MEDICAL RECORD ASSOCIATES LLC
MEDICAL REIMBURSEMENTS OF
AMERICA INC
MEDICAL TECHNOLOGY ASSOCIATES
INC
MEDICARE
MEDICO-MART INC
MEDIREVV
MEDLINE INDUSTRIES INC
MED-PAT INC.
MEDTRONIC - SPINE
MEDTRONIC USA
MENTOR AESTHETICS
MERCEDES MEDICAL
MERCK SHARP AND DOHME CORP
MERCURY MEDICAL
MERCY CEDAR RAPIDS
MERCY GUEST LODGING
MERCY HOSPITAL GIFT SHOP
MERCY HOSPITAL GUILD
MERCY OF IOWA CITY REGIONAL
PHO
MERGE HEALTHCARE
MERIDIAN
MERIT MEDICAL SYSTEMS INC.
MERITECH
MERRY X-RAY SOURCEONE
HEATHCARE INC.
MGS LTD
MICROBIOLOGICS INC.
MICROLINE SURGICAL INC
MICROPORT ORTHOPEDICS INC
MICROSOFT CORPORATION
MICROTEK MEDICAL INC
MIDAMERICAN ENERGY COMPANY
MIDAMERICAN ENERGY SERVICES,
LLC
MIDLANDS CHOICE-CIGNA

MIDWEST HEALTHCARE LINEN
SERVICE LLC
MIDWEST JANITORIAL SERVICE
MIDWEST MEDICAL TRANSPORT
COMPANY LLC
MILLENNIUM TECHNOLOGY OF
IOWA CORP
MIXED MEDIA GROUP INC
MMIC
MMIC HEALTH IT
MODERN COMPRESSED AIR LLC
MOLECULAR OTOLARYNGOLOGY
AND RENAL
MOODYS INVESTORS SERVICE
MOONEY AND CO
MORTUARY LIFT COMPANY
MOTHERS MILK BANK OF IOWA
MRIEQUIP.COM
MSDS ONLINE
MTM RECOGNITION CORPORATION
MUSCATINE COUNTY TREASURER
MUSCATINE MEDICAL ASSOCIATES
LLC
MUSCATINE POWER AND WATER
NANONATION INC
NANOSONICS INC
NATIONAL HOSPITAL PACKAGING
NATIONAL RECALL ALERT CENTER
NATUS MEDICAL INC
NBS CALIBRATIONS
NEOGENOMICS LABORATORIES INC
NEOTECH PRODUCTS LLC
NEPHRON 503B OUTSOURCING
FACILITY
NETSMART TECHNOLOGIES INC
NETWORK SERVICES COMPANY
NETWORK VALUE INC
NEVS INK
NEWARK
NEWCOMER SUPPLY INC.
NICHOLS CONTROLS AND SUPPLY
NLCBS
NON-EMERGENCY MEDICAL
TRANSPORT INC
NORTHWEST MECHANICAL INC
NOVA BIOMEDICAL

NOX MEDICAL, LLC
NUANCE COMMUNICATIONS INC
NUVASIVE INC
OASIS ANSWERS INC
OASIS CAR WASH
OASIS FALAFEL
OB-GYN ASSOCIATES OF IOWA CITY
OCCUPATIONAL HEALTH CENTERS
OF THE SW PA
OEC MEDICAL SYSTEMS INC
OHIO MEDICAL LLC
OLD CAPITOL SCREEN PRINTERS
OLTMAN CONSULTING LLC
OLYMPUS AMERICA INC.
OMNICELL INC
ONE NECK IT SOLUTIONS LLC
ONMEDIA
OPEN GATES BUSINESS
DEVELOPMENT
OPEN TEXT INC
OPTUM
ORCHARD GREEN RESTAURANT
ORGANOGENESIS INC
ORTHO CLINICAL DIAGNOSTICS INC
OTIS ELEVATOR COMPANY
OUR TOWN PUBLICATIONS LLC
OUTFITTERS SATELLITE INC
OWENS AND MINOR INC
OZ SYSTEMS USA, LLC
PALL CORPORATION
PAR EXCELLENCE SYSTEMS
PARAMOUNT CVO
PARKS MEDICAL ELECTRONICS INC
PARTNERS IN RECOGNITION INC
PATTERSON DENTAL SUPPLY INC.
PEAK DEVELOPMENT RESOURCES
LLC
PENUMBRA INC
PEPSIAMERICAS INC.
PERFECTION CLEAN
PERFORMANCE HEALTH SUPPLY INC
PERFORMANCE MEDICAL INC
PERFUSION SOLUTION INC
PERIGEN
PERIMED INC

PERKINELMER HEALTH SCIENCES
INC
PFIZER INC
PHELAN TUCKER MULLEN WALKER
TUCKER AND
PHELPS CUSTOM IMAGE WEAR
PHILIPS HEALTHCARE
PHILIPS LIFELINE
PHOENIX DATA SYSTEMS INC
PHREESIA INC
PLEASANTVIEW HOME BENEFIT
SALE
PLUMB SUPPLY COMPANY
POLK COUNTY SHERIFF
POLSINELLI PC
POLYMEDCO INC
POPULATION HEALTH SERVICES
ORGANIZATION
POSTMASTER
POWER PROTECTION PRODUCTS INC
PRACTICELINK LTD
PRECISION DYNAMICS
CORPORATION-PDC
PREFERRED MEDICAL PRODUCTS
PREMIER
PREMIER MEDICAL REPAIR INC
PREMIER STAFFING SOLUTION, LLC
PRENATAL FRAMES
PRESS CITIZEN MEDIA
PRESS GANEY ASSOCIATES INC.
PRINCIPAL
PRITCHETT AND HULL ASSOC
PROCIRCULAR INC
PROGRESSIVE PREFERRED
INSURANCE CO
PROGRESSIVE REHABILITATION
ASSOCIATES LL
PSC DISTRIBUTION INC
PSYCHE SYSTEMS CORPORATION
QGENDA LLC
QIAGEN INC
QU VA PHARMA INC
QUADIANT INC
QUALIGEN INC
QUANTIMETRIX CORPORATION
QUEST DIAGNOSTICS

RACOM CORPORATION
RADIOLOGIC MED. SERV. P.C.
RADIOLOGIC MEDICAL SERVICES PC
RADON SOLUTIONS OF IOWA
RANDYS CARPET AND INTERIORS
RDG PLANNING AND DESIGN
RECOVERY SERVICES
RELIABLE PEST SOLUTIONS
RELIANCE STANDARD INS
REMEDIS LLC
REMEDIUM SYSTEMS
REMEL INC.
RENOVO SOLUTIONS LLC
RESMED
REVENUE CYCLE CODING
STRATEGIES INC.
REVOLOGY
RICHARD ALLAN SCIENTIFIC CO
RICHARDS MEDICAL EQUIPMENT INC
RIST AND ASSOCIATES INC
R-MED INC
RMP INC
RMS SOLUTIONS INC
RNA MEDICAL 002
ROBERT BROOKE AND ASSOCIATES
INC.
ROBERT HALF RECRUITERS AND
EMPLOYMENT AGENCY
ROBERT HALF TECHNOLOGY
ROCHE DIAGNOSTICS CORP
ROTARY CLUB OF TIPTON
ROYAL ARMS MEDICAL
ROYAL PUBLISHING CO.
RPHARMY
RQI PARTNERS LLC
RR DONNELLEY
SAFETY-KLEEN CORP.
SAGE SOFTWARE - 12644 COLLECTINS
SANOFI PASTEUR
SARSTEDT INC
SART-SANE PROGRAM
SCANSTAT TECHNOLOGIES
SCHIMBERG COMPANY
SCRIBE X LLC
SCRIBEAMERICA

SEACOAST LABORATORY DATA
SYSTEMS INC
SEDGWICK CLAIMS MANAGEMENT
SENTRIXX SECURITY
SHARED MEDICAL SERVICES INC
SHARN INC
SHELTON DEHAAN COMPANY
SHERIFF OF JOHNSON COUNTY
SHERWIN WILLIAMS
SHRED-IT USA LLC
SIEMENS FINANCIAL SERVICES
SIEMENS HEALTHCARE
DIAGNOSTICS
SIENTRA INC.
SIGMA-ALDRICH INC.
SLAGER APPLIANCE INC.
SMART FACILITY SOFTWARE
SMITH AND NEPHEW INC.
SMITHS MEDICAL ASD INC
SNOW MD MAX
SOLARWINDS
SOLON HEATING AND AIR
SOLON SENIOR ADVOCATES
SOLUTIO INC
SOUTH SLOPE COOPERATIVE
SOUTHEAST ID LLC
SPECIALTY CARE IOM SERVICES LLC
SPECTRANETICS CORP
SPINAL GRAFT TECHNOLOGIES LLC
SPOK INC
SPOKANE COMPUTER INC
STANDARD TEXTILE
STAPLES ADVANTAGE
STAPLES BUSINESS ADVANTAGE
STATE DISBURSEMENT UNIT
STATE HYGIENIC LABORATORY
STATLAB MEDICAL PRODUCTS
STAYWELL COMPANY LLC
STEINDLER ORTHOPEDIC CLINIC
STERICYCLE INC
STERIS CORPORATION
STRATEGIC HEALTHCARE
PROGRAMS LLC
STRATEGIC PRINT SOLUTIONS
STRECK
STRELCHECK HEALTHCARE SEARCH
STRYKER ENDOSCOPY
STRYKER INSTRUMENTS
STRYKER MEDICAL
STRYKER ORTHOPAEDICS
STRYKER SUSTAINABILITY
SOLUTIONS
SUEPELS FLOWERS
SUGAR BOTTOM BAKERY LLC
SUMMER OF THE ARTS
SUMMIT COMPANIES
SUMMIT MEDICAL
SURE-TECH DIAGNOSTIC ASSOC
SURGICAL SERVICES PC
SYMMETRY SURGICAL
SYMPLR CARE MANAGEMENT LLC
SYNTELLIS PERFORMANCE
SOLUTIONS LLC
SYSCO FOOD SERVICES OF IOWA
SYSMEX AMERICA INC
SYSTEM ONE
SYSTEMS MANAGEMENT AND
BALANCING INC.
TAMARACK MATERIALS INC
TECAN US INC
TECHNICAL SAFETY SERVICES LLC
TEKSYSTEMS INC
TELCOR
TELEFLEX LLC
TERA RECON INC
TERUMO MEDICAL CORPORATION
TEXAS MEDICAL INDUSTRIES INC
THE DENTAL BOX
THE EAT SHOP LLC
THE HARTFORD
THE JOINT COMMISSION
THE NEWS
THE PINK UMBRELLA BAKERY
THE RHINO GROUP INC
THE WEBSTER
THERACOM INC.
THRYV BERRY NETWORK
THYCOTIC SOFTWARE LLC
TIPTON CHAMBER OF COMMERCE
TIPTON CONSERVATIVE-
ADVERTISER
TOSOH BIOSCIENCE INC

TOTAL LIBERTY CARE ENT LLC
TOWN SQUARE FAMILY FOOT CARE
TOWNSQUARE INTERACTIVE
TOWNSQUARE MEDIA
TRAIL OF JOHNSON COUNTY
TRANE
TREASURER STATE OF IOWA
TREE GUYS
TREMCO WEATHERPROOFING
TECHNOLOGIES INC
TRI-ANIM HEALTH SERVICES INC.
TRU ART COLOR GRAPHICS
TSI INCORPORATED
TYPENEX MEDICAL LLC
TZ MEDICAL INC
U.S. CELLULAR
U.S. POSTAL SERVICE
UHC
UHC GROUP RECOVERY SERVICES
UI DIAGNOSTIC LABORATORIES
ULINE
UMR UNITED HEALTHCARE
UNITE PRIVATE NETWORKS LLC
UNITED HEALTHCARE
UNITED SHOCKWAVE SERVICES LTD
UNITED STATES TREASURY
UNIVERSAL CLIMATE CONTROL INC.
UNIVERSAL MEDICAL INC.
UNIVERSITY OF IOWA DEPT OF
INTERNAL MEDI
UP TO DATE
URESIL LLC
US FOODS
VALUED RELATIONSHIPS INC
VAN METER INDUSTRIAL INC
VAPOTHERM INC
VARSITY GROUP
VAUPELL MOLDING AND TOOLING
INC
VAYA WORKFORCE SOLUTIONS LLC
VECTOR SURGICAL
VECTRACOR
VERATHON INC
VERIZON
VERMILLION INC
VISA
VIZIENT
VOCERA COMMUNICATIONS INC
VYAIR MEDICAL INC
W.L. GORE AND ASSOCIATES INC.
WAGeworks, INC
WALSH DOOR AND SECURITY
WASHINGTON COUNTY AMBULANCE
SERVICE
WASHINGTON COUNTY HOSPITAL
AND CLINIC
WASHINGTON COUNTY TREASURER
WATER SHOP INC
WAYSTAR INC
WB MCCLOUD & CO INC
WEATHERBY LOCUMS INC
WEB CARE HEALTH INC
WELCH ALLYN
WELLMARK BCBS OF IOWA
WELLS JOHNSON COMPANY
WELLSOURCE
WERFEN USA LLC
WEST BRANCH TIMES
WEST LIBERTY FOODS
WEST LIBERTY INDEX
WEST PHYSICS CONSULTING LLC
WI SCTF
WILLIAMSBURG AREA CHAMBER OF
COMMERCE
WILLIAMSBURG HIGH SCHOOL
WIN IT SERVICES LLC
WINDSTREAM
WISCONSIN STATE LABORATORY OF
HYGIENE
WIXTED INC
WMPF GROUP LLC
WOLTERS KLUWER HEALTH INC.
WOODWARD COMMUNITY MEDIA
WORLDWIDE INNOVATIONS AND
TECHNOLOGIES I
WPS GHA
WPS TRICARE FOR LIFE
WRIGHT MEDICAL TECHNOLOGY
INC.
XEROX CORPORATION
XEROX FINANCIAL SERVICES
YELLOW CAB OF IOWA CITY INC.

Z AND Z MEDICAL INC.
ZEPTOMETRIX LLC
ZIMMER BIOMET SPINE INC
ZIMMER US INC
ZOLL MEDICAL CORPORATION

EXHIBIT C

Declaration of Patrick Magallanes

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF IOWA**

)	
In re:	)	Chapter 11
)	
MERCY HOSPITAL, IOWA CITY, IOWA, <i>et al.</i>,	)	Case No. 23-00623 (TJC)
)	
Debtors.	)	(Jointly Administered)
)	
)	

**DECLARATION OF PATRICK MAGALLANES IN SUPPORT OF
APPLICATION TO RETAIN AND EMPLOY SILLS CUMMIS & GROSS P.C.
AS CO-COUNSEL FOR THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS, EFFECTIVE AS OF AUGUST 18, 2023**

Patrick Magallanes makes this declaration (the “Declaration”) pursuant to 28 U.S.C. § 1746 in support of the application of the Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors (the “Debtors”) to retain and employ Sills Cummis & Gross P.C. (“Sills”) as co-counsel effective as of August 18, 2023 (the “Application”), and states and declares as follows:

1. I am the representative of Steindler Orthopedic Clinic and the duly appointed Chair of the Committee.
2. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.
3. As the designated representative of Steindler Orthopedic Clinic, I was directly involved in the Committee’s decision to retain Sills and participated in the negotiation of Sills’ proposed terms of employment.
4. Upon its formation, the Committee interviewed numerous firms seeking to provide their services as counsel for the Committee before selecting Sills.

5. The Committee selected Sills after careful deliberation based upon, among other things, its significant experience representing creditors in complex bankruptcy cases, including as committee counsel in numerous healthcare-related cases throughout the country; its preparation for this engagement; and its proposed rate structure.

6. The Committee has been advised by Sills that its billing rates and the material terms of its engagement are comparable to, or less than, its billing rates and terms for other non-bankruptcy engagements. Specifically, the Committee has been advised by Sills that the billing rates of its timekeepers in this matter are within the range of, and comparable to the rates of, its timekeepers in non-bankruptcy engagements based on such factors as title, experience, and expertise, and are not determined based on whether an engagement is bankruptcy-related or not. Moreover, Sills will, for each month in these cases, bill the Committee the lesser of (a) the amount of Sills' fees at its professionals' standard rates (which currently range from \$625-\$995 for Members, \$525-\$795 for Of Counsels, \$350-\$595 for Associates, and \$275-\$305 for Paralegals) and (b) the amount of Sills' fees at a blended hourly rate of \$675.

7. The Committee has also been advised by Sills that, while taking into account the unique circumstances presented by the representation of official committees in large chapter 11 cases, the material terms of its engagement are comparable to, or less than, the terms of its non-bankruptcy engagements.

8. The Committee has further been advised by Sills that the billing rates and material terms of its engagement are comparable to, or less than, those of comparably skilled professionals. This appears to be consistent with the information provided by the other candidates for Committee counsel.

9. The Committee will supervise the fees and expenses incurred by Sills to manage the Committee's costs by, among other things, reviewing all invoices and applications for payment of fees and reimbursement of expenses. If the Committee objects to any fees or expenses requested, the Committee will attempt to resolve the objection with Sills consensually. Sills has advised the Committee that, if the Committee and Sills are unable to resolve any such issues with respect to any application for payment of fees and reimbursement of expenses, Sills will file a notice of objection to the application while reserving all rights to contest the objection. The Committee reserves the right to retain conflicts counsel to prosecute any such objection to any application for payment of fees and reimbursement of expenses if the objection cannot be resolved by the Committee and Sills consensually.

10. In addition, the Committee has been advised that Sills will work closely with its proposed co-counsel to prevent unnecessary or inefficient duplication of services, and that the firms will utilize their respective skills and experience and take all necessary and appropriate steps to avoid any such duplication.

11. Nothing in this Declaration is intended to impair (a) Sills' right to request allowance and payment of fees and expenses under the applicable provisions of title 11 of the United States Code, the Federal Rules of Bankruptcy Procedure, or the local rules of this Court, or (b) Sills' right to defend any objection raised with respect to such allowance and payment.

12. For the foregoing reasons, I believe that Sills is eligible for retention and employment by the Committee, and that such employment is in the best interest of the estates.

DATED: September 14, 2023

/s/ Patrick Magallanes
Patrick Magallanes