

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

In re:) Chapter 11
)
MERCY HOSPITAL, IOWA CITY, IOWA, *et al.*,¹) Case No. 23-00623 (TJC)
)
Debtors.) Jointly Administered

**APPLICATION FOR AN ORDER AUTHORIZING THE
RETENTION AND EMPLOYMENT OF FTI CONSULTING, INC.
AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS EFFECTIVE AS OF AUGUST 21, 2023**

The Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) hereby moves the Court for entry of an order under section 1103 of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) approving this application (the “Application”) and authorizing the employment and retention of FTI Consulting, Inc. (“FTI”), as financial advisors for the Committee. In support of this Application, the Committee relies on the Declaration of Cliff Zucker (the “Zucker Declaration”), filed contemporaneously herewith and attached hereto as **Exhibit B**, and respectfully states as follows:

Jurisdiction and Venue

1. This Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b).
2. Venue of these proceedings and this Application is proper in this district pursuant to 28 U.S.C. § 1408.
3. The predicates for the relief sought herein are Bankruptcy Code sections 328(a) and

¹ The Debtors, along with the last four digits of each Debtor’s tax identification number, are: Mercy Iowa City ACO, LLC (9472), Mercy Hospital, Iowa City, Iowa (0391), Mercy Services Iowa City, Inc. (1044). The Debtors’ mailing address is: 500 E. Market Street, Iowa City, IA 52245.

1103(a), Rules 2014(a) and 2016(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Rules 2014-1 and 2016-1 (as applicable) for the United States Bankruptcy Court for the Northern District of Iowa (the “Local Rules”).

Background

A. General Background

4. On August 7, 2023 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code in this Court. The Debtors continue to operate their businesses and manage their assets as debtors in possession pursuant to Bankruptcy Code sections 1107(a) and 1108. No request for appointment of a trustee or examiner has been made in these chapter 11 cases.

5. On August 15, 2023, the Office of the United States Trustee for Region 12 (the “U.S. Trustee”) filed the Notice of Appointment of Committee of Unsecured Creditors [Docket No. 107]. The Committee members are:

- a. Altera Digital Health, Inc,
- b. J&K PMS, Inc.,
- c. Medifis,
- d. Steindler Orthopedic Clinic,
- e. Cardinal Health,

6. On September 1, 2023, the U.S. Trustee filed the Amended Notice of Appointment of Committee of Unsecured Creditors [Docket No. 180] appointing two additional Committee members:

- a. MediRevv, Inc.
- b. Owens & Minor

7. On August 21, 2023, the Committee selected FTI as its financial advisor.

B. FTI's Qualifications

8. FTI provides services in areas ranging from corporate finance and interim management to economic consulting, forensic and litigation consulting, strategic communications, and technology. FTI's clients include many of the world's largest public companies and majorities of the twenty-five largest banks and one-hundred largest law firms in the world. FTI's expertise includes liquidity and capital structure assessment, debt and equity restructuring advice, and identification of reorganization alternatives.

9. The Committee is familiar with FTI's professional standing and reputation. FTI has considerable experience in providing financial advisory services in restructurings and reorganizations and enjoys an excellent reputation for the results it has obtained for debtors and creditors in chapter 11 cases throughout the United States. The Committee requires FTI's services to enable it to assess and monitor the efforts of the Debtors and their professional advisors to maximize the value of their estates and to reorganize successfully. Finally, FTI is well qualified and able to represent the Committee in a cost-effective, efficient, and timely manner.

C. Services to be Rendered

10. FTI will provide such financial advisory services to the Committee and its legal advisor as they deem appropriate and feasible to advise the Committee in the course of these chapter 11 cases, including, but not limited to, the following:

- Assistance in the review of financial related disclosures required by the Court, including the Schedules of Assets and Liabilities, the Statement of Financial Affairs and Monthly Operating Reports;
- Assistance in the preparation of analyses required to assess any proposed Debtor-In-Possession ("DIP") financing or use of cash collateral;
- Assistance with the assessment and monitoring of the Debtors' short term cash flow, liquidity, and operating results;
- Assistance with the review of the Debtors' proposed employee compensation and benefits

programs;

- Assistance with the review of the Debtors' potential disposition or liquidation of both core and non-core assets;
- Assistance with the review of the Debtors' cost/benefit analysis with respect to the affirmation or rejection of various executory contracts and leases;
- Assistance with the review of the Debtors' identification of potential cost savings, including overhead and operating expense reductions and efficiency improvements;
- Assistance in the review and monitoring of the asset sale process, including, but not limited to an assessment of the adequacy of the marketing process, completeness of any buyer lists, review and quantifications of any bids;
- Assistance with review of any tax issues associated with, but not limited to, claims/stock trading, preservation of net operating losses, refunds due to the Debtors, plans of reorganization, and asset sales;
- Assistance in the review of the claims reconciliation and estimation process;
- Assistance in the review of other financial information prepared by the Debtors, including, but not limited to, cash flow projections and budgets, business plans, cash receipts and disbursement analysis, asset and liability analysis, and the economic analysis of proposed transactions for which Court approval is sought;
- Attendance at meetings and assistance in discussions with the Debtors, potential investors, banks, other secured lenders, the Committee and any other official committees organized in these chapter 11 proceedings, the U.S. Trustee, other parties in interest and professionals hired by the same, as requested;
- Assistance in the review and/or preparation of information and analysis necessary for the confirmation of a plan and related disclosure statement in these chapter 11 proceedings;
- Assistance in the evaluation and analysis of avoidance actions, including fraudulent conveyances and preferential transfers;
- Assistance in the prosecution of Committee responses/objections to the Debtors' motions, including attendance at depositions and provision of expert reports/testimony on case issues as required by the Committee; and
- Render such other general business consulting or such other assistance as the Committee or its counsel may deem necessary that are consistent with the role of a financial advisor and not duplicative of services provided by other professionals in this proceeding.

D. FTI's Eligibility for Employment

11. FTI has informed the Committee that, to the best of FTI's knowledge, information,

and belief, other than as set forth in the Zucker Declaration, FTI: (a) has no connection with the Debtors, their creditors, their equity security holders, or other parties in interest or their respective attorneys or accountants, the U.S. Trustee, any person employed in the office of the U.S. Trustee, or any United States district judge or bankruptcy judge in this district in any matter related to the Debtors or their estates; (b) does not hold any interest adverse to the Debtors' estates; and (c) believes that it is a "disinterested person" as that term is defined in Bankruptcy Code section 101(14). FTI has not provided, and will not provide, any professional services to the Debtors, any of the creditors, other parties-in-interest, or their respective attorneys and accountants with regard to any matter related to these chapter 11 cases. If any new material facts or relationships are discovered or arise, FTI will inform the Court as required by Bankruptcy Rule 2014(a).

12. FTI has agreed not to share with any person or firm the compensation to be paid for professional services rendered in connection with these cases.

E. Terms of Retention

13. FTI is not owed any amounts with respect to pre-petition fees and expenses.

14. The Committee understands that FTI intends to apply to the Court for allowances of compensation and reimbursement of expenses for its financial advisory services in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, orders of this Court, and guidelines established by the United States Trustee.

15. FTI seeks to be compensated on an hourly-fee basis, plus reimbursement of actual and necessary expenses incurred by FTI. Actual and necessary expenses would include any reasonable legal fees incurred by FTI related to FTI's retention or preparation of fee applications in these cases, subject to Court approval. FTI understands that interim and final fee awards are subject to approval by this Court.

16. The customary hourly rates, subject to periodic adjustments, charged by FTI

professionals anticipated to be assigned to this case are as follows:

<u>United States</u>	<u>Per Hour (USD)</u>
Senior Managing Directors	\$1,045 - 1,495
Directors / Senior Directors / Managing Directors	785 - 1,055
Consultants/Senior Consultants	435 - 750
Administrative / Paraprofessionals	175 - 325

17. FTI will maintain records in support of any actual, necessary costs and expenses incurred in connection with the rendering of its services in these chapter 11 cases. In the event FTI seeks reimbursement for attorneys' fees during the term of the Debtors' chapter 11 cases, FTI will include the applicable invoices and supporting time records from such attorneys (in summary form and redacted for privilege and work product). Such attorneys do not need to have been retained under Bankruptcy Code section 327.

18. FTI believes that the foregoing fee structure and terms are reasonable and comparable to those generally charged by financial advisors and consultants of similar stature to FTI for comparable engagements, both in and out of chapter 11.

F. Indemnification

19. In addition to the foregoing, and as a material part of the consideration for the agreement of FTI to furnish services to the Committee pursuant to the terms of this Application, FTI believes that the following indemnification terms are customary and reasonable for financial advisors in chapter 11 cases:

- a. subject to the provisions of subparagraphs (b) and (c) below and approval of the Court, the Debtors are authorized to indemnify, and shall indemnify, FTI for any claims arising from, related to, or in connection with FTI's engagement under this Application, but not for any claim arising from, related to, or in connection with FTI's performance of any other services other than those in connection with the engagement, unless such services and indemnification therefor are approved by this Court; and
- b. the Debtors shall have no obligation to indemnify FTI for any claim or expense that is either (i) judicially determined (the determination having become final) to have arisen primarily from FTI's gross negligence, willful misconduct, breach of

fiduciary duty (if any), bad faith, or fraud, unless the Court determines that indemnification would be permissible pursuant to applicable law, or (ii) settled prior to a judicial determination as to FTI's gross negligence, willful misconduct, breach of fiduciary duty (if any), bad faith, or fraud, but determined by this Court, after notice and a hearing, to be a claim or expense for which FTI is not entitled to receive indemnity under the terms of this Application; and

- c. if, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal), and (ii) the entry of an order closing these chapter 11 cases, FTI believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under the Application, including, without limitation, the advancement of defense costs, FTI must file an application in this Court, and the Debtors may not pay any such amounts to FTI before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by FTI for indemnification, and not as a provision limiting the duration of the Debtors' obligation to indemnify FTI.

The Committee believes that indemnification is customary and reasonable for financial advisors in chapter 11 proceedings. *See In re Joan & David Halpern, Inc.*, 248 B.R. 43 (Bankr. S.D.N.Y. 2000).

Relief Requested

20. By this Application, the Committee seeks entry of an order, substantially in the form attached hereto as **Exhibit A**, authorizing the Committee to employ and retain FTI as its financial advisor pursuant to Bankruptcy Code section 1103.

Basis for Relief Requested

21. The Committee seeks approval of the Application pursuant to Bankruptcy Code section 1103. Bankruptcy Code section 1103(a) provides, in relevant part, that a creditors' committee, with the Court's approval, "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). The employment of FTI and its professionals by the Committee are reasonable and in line with the terms and conditions typical for engagements of

this size and character. Because the Committee will require substantial assistance with these chapter 11 cases, it is reasonable for the Committee to seek to employ and retain FTI to serve as its financial advisor on the terms and conditions in this Application.

22. Bankruptcy Code section 328(a) provides, in relevant part, that the Committee “with the court’s approval, may employ or authorize the employment of a professional person under section 327 or 1103 . . . on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on a fixed or percentage fee basis, or on a contingent fee basis.” 11 U.S.C. § 328(a).

23. FTI’s fee structure is fair and reasonable in light of the services being provided and commensurate with the fee structures generally offered by firms of similar stature to FTI for comparable engagements. In addition, given the numerous issues FTI may need to address during these chapter 11 cases, FTI’s commitment to the variable level of time and effort necessary to address all such related issues as they arise, and the market prices for FTI’s services for engagements of this nature in an out-of-court context, the Committee has determined that the FTI fee arrangement is fair and reasonable.

24. Finally, to the best of the Committee’s knowledge, information, and belief, FTI does not have any interest materially adverse to the Debtors’ estates or any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason. Further, the Committee understands that FTI believes it is disinterested because, to the best of FTI’s knowledge, information, and belief, FTI has no connection with the Debtors, their creditors, or any other party-in-interest, except as disclosed in the Zucker Declaration.

No Duplication of Services

25. The services that FTI will provide to the Committee will be appropriately directed by the Committee and its counsel to avoid duplication of efforts among the other professionals retained in these chapter 11 cases and performed in accordance with applicable standards of the profession. FTI will work collaboratively with the Committee and other professionals employed by the Committee to avoid duplication of services. The Committee believes that the services to be provided by FTI will complement and will not be duplicative of any services of the Committee's other professionals.

No Prior Request

26. No prior Application for the relief requested herein has been made to this or any other Court.

Notice

27. Notice of this Application has been given to (i) the Debtors, (ii) the U.S. Trustee, (iii) the Internal Revenue Service, (iv) the Iowa Department of Revenue, (v) the United States Attorney for the Northern District of Iowa, (vi) the Centers for Medicare & Medicaid Services, (vii) counsel to the Committee, (viii) counsel to the Master Trustee, Trustee, and Bondholder Representative, (ix) the Federal Trade Commission, and (x) all parties entitled to notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, the Committee submits that no further notice is required.

WHEREFORE, the Committee respectfully requests that the Court enter an order, substantially in the form attached hereto, authorizing the Committee to employ and retain FTI as financial advisors for the Committee for the purposes set forth above, effective as of August 21, 2023, and grant such further relief as is just and proper.

Dated: September 14, 2023

**OFFICIAL COMMITTEE OF UNSECURED
CREDITORS OF MERCY HOSPITAL, IOWA CITY,
IOWA, ET AL.**

/s/ Patrick Magallanes

By: Patrick Magallanes, President and Chief Executive
Officer of Steindler Orthopedic Clinic, solely in his
capacity as the chair of the Official Committee of
Unsecured Creditors²

Respectfully submitted,

/s/ Andrew H. Sherman

Andrew H. Sherman, NJS Bar No. 042731991
(admitted *pro hac vice*)
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(admitted *pro hac vice*)
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-and-

/s/ Robert C. Gainer

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² Except as otherwise provided in this Application, I have made the statements herein on information and belief and in reliance on statements made to me by the Committee and its professionals.

*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> , ¹)	Case No. 23-00623 (TJC)
)	
Debtors.)	Jointly Administered

**ORDER AUTHORIZING RETENTION OF
FTI CONSULTING, INC. AS FINANCIAL ADVISOR
FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Upon the application (the “Application”) of the Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors in possession (collectively, the “Debtors”), for an order under Bankruptcy Code section 1103 authorizing the Committee to retain FTI Consulting, Inc. (together with its wholly owned subsidiaries, “FTI”), as financial advisors; and upon the Zucker Declaration² in support of the Application; and due and adequate notice of the Application having been given; and it appearing that no other notice need be given; and it appearing that FTI neither holds nor represents any interest adverse to the Debtors’ estates; and it appearing that FTI is “disinterested,” as that term is defined in Bankruptcy Code section 101(14); and it appearing that the relief requested in the Application is in the best interest of the Committee and the Debtors’ estates, after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED:

1. The Application is granted as set forth herein.
2. In accordance with Bankruptcy Code section 1103, the Committee is authorized to employ and retain FTI as its financial advisor as of August 21, 2023 on the terms set forth in the

¹ The Debtors, along with the last four digits of each Debtor’s tax identification number, are: Mercy Iowa City ACO, LLC (9472), Mercy Hospital, Iowa City, Iowa (0391), Mercy Services Iowa City, Inc. (1044). The Debtors’ mailing address is: 500 E. Market Street, Iowa City, IA 52245.

² Capitalized terms used in this order not otherwise defined have the meaning given to them in the Application.

Application.

3. FTI shall be compensated in accordance with the procedures set forth in Bankruptcy Code sections 330 and 331, Bankruptcy Rule 2016, and any applicable orders entered by the Court.

4. FTI is entitled to reimbursement of actual and necessary expenses, including legal fees related to the Application and future fee applications as approved by the Court.

5. The following indemnification provisions are approved:

- a. subject to the provisions of subparagraphs (b) and (c) below, the Debtors are authorized to indemnify, and shall indemnify, FTI for any claims arising from, related to, or in connection with the services to be provided by FTI as specified in the Application, but not for any claim arising from, related to, or in connection with FTI's performance of any other services other than those in connection with the engagement, unless such services and indemnification therefor are approved by this Court; and
- b. the Debtors shall have no obligation to indemnify FTI for any claim or expense that is either (i) judicially determined (the determination having become final) to have arisen primarily from FTI's gross negligence, willful misconduct, breach of fiduciary duty (if any), bad faith, or fraud, unless the Court determines that indemnification would be permissible pursuant to applicable law, or (ii) settled prior to a judicial determination as to FTI's gross negligence, willful misconduct, breach of fiduciary duty (if any), bad faith, or fraud, but determined by this Court, after notice and a hearing, to be a claim or expense for which FTI is not entitled to receive indemnity under the terms of this Order; and
- c. if, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal), and (ii) the entry of an order closing this chapter 11 case, FTI believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under the Application, including, without limitation, the advancement of defense costs, FTI must file an application in this Court, and the Debtors may not pay any such amounts to FTI before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by FTI for indemnification, and not as a provision limiting the duration of the Debtors' obligation to indemnify FTI.

6. FTI shall provide ten (10) days' notice to the Debtors, the U.S. Trustee, and the Committee in connection with any increase in the hourly rates listed in the Application.

7. To the extent that FTI uses the services of independent or third-party contractors or subcontractors (the “Contractors”) in these chapter 11 cases and FTI seeks to pass through the fees and costs of the Contractors, FTI shall (i) pass through the fees of such Contractors at the same rate that FTI pays the Contractors and (ii) seek reimbursement for actual costs of the Contractors only. In addition, FTI shall ensure that the Contractors perform the conflicts checks and file such disclosures as required by the Bankruptcy Code and Bankruptcy Rules.

8. FTI shall use its reasonable efforts to avoid any duplication of services provided by any of the Committee’s other retained professionals.

9. If there is any inconsistency between the terms of the Application, the Zucker Declaration, and this Order, this Order shall govern.

10. This Court shall retain jurisdiction with respect to all matters arising or related to the implementation of this Order.

Dated: _____, 2023

THE HONORABLE THAD J. COLLINS
CHIEF BANKRUPTCY JUDGE
NORTHERN DISTRICT OF IOWA

EXHIBIT B

Zucker Declaration

**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> , ¹)	Case No. 23-00623 (TJC)
)	
Debtors.)	Jointly Administered

**DECLARATION OF CLIFFORD ZUCKER IN SUPPORT OF THE
APPLICATION FOR AN ORDER AUTHORIZING THE RETENTION
AND EMPLOYMENT OF FTI CONSULTING, INC. AS FINANCIAL
ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Pursuant to 28 U.S.C. section 1746, Clifford Zucker, declares as follows:

1. I am a Senior Managing Director with FTI Consulting, Inc. (“FTI”), an international consulting firm. I submit this declaration (the “Declaration”) on behalf of FTI in support of the application (the “Application”) of the Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), for entry of an order authorizing the employment and retention of FTI as financial advisor to the Committee under the terms and conditions set forth in the Application. I am generally familiar with the Bankruptcy Code and the Bankruptcy Rules. Except as otherwise noted, I have personal knowledge of the matters set forth herein, and, if called as a witness, I would testify thereto.²

Disinterestedness and Eligibility

2. In connection with the preparation of this Declaration, FTI conducted a review of its contacts with the Debtors, their affiliates, and certain entities holding large claims against, or

¹ The Debtors, along with the last four digits of each Debtor’s tax identification number, are: Mercy Iowa City ACO, LLC (9472), Mercy Hospital, Iowa City, Iowa (0391), Mercy Services Iowa City, Inc. (1044). The Debtors’ mailing address is: 500 E. Market Street, Iowa City, IA 52245.

² Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at FTI and are based on information provided by them.

equity interests in, the Debtors that were made reasonably known to FTI. A listing of the parties reviewed is reflected on **Exhibit A** to this Declaration. FTI's review, completed under my supervision, consisted of a query of the Exhibit A parties within an internal computer database³ containing names of individuals and entities that are present or recent former clients of FTI. A listing of such relationships that FTI identified during this process is set forth on **Exhibit B** to this Declaration.

3. Based on the results of its review, FTI does not have a relationship with any of the parties on Exhibit A in matters related to the Debtors or these proceedings. FTI has provided, and could reasonably expect to continue to provide, services unrelated to the Debtors or these cases for the various entities shown on Exhibit B. FTI's assistance to these parties has been related to providing various financial restructuring, litigation support, technology, strategic communications, and economic consulting services. To the best of my knowledge and except as otherwise disclosed herein, no services have been provided to these parties in interest that involve their rights in the Debtors' cases, nor does FTI's involvement in these cases compromise its ability to continue such consulting services.

4. As part of its diverse practice, FTI appears in numerous cases, proceedings, and transactions that involve many different professionals, including attorneys, accountants, and financial consultants, who may represent claimants and parties-in-interest in the Debtors' chapter 11 cases. Also, FTI has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of whom may be involved in these proceedings. In addition, FTI has in the past, may currently, and will likely in the future be working with or against other professionals involved

³ For the avoidance of doubt, FTI's computer database covers FTI Consulting, Inc. and its wholly owned subsidiaries globally.

in these chapter 11 cases in matters unrelated to the Debtors and these cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests adverse to the Debtors' estates and none are in connection with the Debtors' chapter 11 cases.

5. FTI is not a "creditor" of any of the Debtors within the meaning of Bankruptcy Code section 101(10). Further, neither I, nor any other member of the FTI engagement team serving the Committee, to the best of my knowledge, (a) is a creditor, equity security holder, or insider of the Debtors; (b) is or has been within two years before the Petition Date, a director, officer, or employee of the Debtors; or (c) has any interest materially adverse to the interests of the Debtors' estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason. As such, to the best of my knowledge, and based upon the results of the relationship search described above and disclosed herein, FTI (i) is a "disinterested person" as defined in Bankruptcy Code section 101(14) and (ii) does not hold or represent any interest adverse to the Debtors' estates. Therefore, FTI believes it is eligible to represent the Committee under Bankruptcy Code section 1103(b).

6. It is FTI's policy and intent to update and expand its ongoing relationship search for additional parties in interest in an expedient manner. If any new material relevant facts or relationships are discovered or arise, FTI will file a supplemental declaration pursuant to Bankruptcy Rule 2014(a).

Professional Compensation

7. Subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, Bankruptcy Rules, the local rules of this District, orders of this Court, and

applicable U.S. Trustee guidelines, FTI will seek payment for compensation on an hourly basis, plus reimbursement of actual and necessary expenses incurred by FTI, including legal fees related to the preparation of the Application (if any), as approved by the Court. FTI's customary hourly rates as charged in bankruptcy and non-bankruptcy matters of this type by the professionals assigned to this engagement are outlined in the Application. These hourly rates are adjusted periodically, typically on an annual basis. I believe that the fee structure as set forth in the Application is reasonable and comparable to those generally charged by financial advisors and consultants of similar stature to FTI for comparable engagements, both in and out of chapter 11.

8. To the extent FTI utilizes independent or third party contractors or subcontractors (the "Contractors") in the provision of services to the Committee, FTI will (i) pass through the fees of such Contractors at the same rate that FTI pays the Contractors and (ii) seek reimbursement for actual costs of the Contractors only. In addition, FTI will ensure that each Contractor will file a separate declaration evidencing its disinterestedness in these chapter 11 cases as required by the Bankruptcy Code and Bankruptcy Rules.

9. According to FTI's books and records, during the ninety days before the Petition Date, FTI did not receive any payments from the Debtors.

10. To the best of my knowledge, (a) no commitments have been made or received by FTI with respect to compensation or payment in connection with these cases other than in accordance with the provisions of the Bankruptcy Code and (b) FTI has no agreement with any other entity to share with such entity any compensation received by FTI in connection with these chapter 11 cases.

No Duplication of Services

11. The Committee and FTI intend that FTI's services will be appropriately directed by the Committee so as to avoid duplication of efforts among the other professionals retained by the Committee in these chapter 11 cases and performed in accordance with applicable standards of the profession. FTI will work collaboratively with the Committee's other professionals to avoid duplication of services among professionals. I believe that the services to be provided by FTI will complement and will not be duplicative of any services of the Committee's other professionals.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on September 14, 2023.

/s/ Clifford Zucker
Clifford Zucker

EXHIBIT A

Parties-in-Interest Reviewed for Current and Recent Former Relationships

Debtors

Mercy Hospital, Iowa City, Iowa (d/b/a Mercy Iowa City)
Mercy Iowa City ACO, LLC
Mercy Services Iowa City, Iowa

Sister Rita Specth
Steve Anderson
Stuart Elkin
Tom Clancy
Tom McLaughlin

Debtor Affiliates or Related Parties

Corridor Radiology, LLC
Eastern Iowa Rehabilitation Hospital, LLC
(d/b/a Mercy Iowa City Rehabilitation Hospital)
Iowa City Ambulatory Surgical Center, LLC
Melrose Retirement Community, LLC
Mercy Health Network (d/b/a Mercy One)
Mercy Hospital Foundation
Progressive Rehabilitation Associates, LLC

Attorney General for the Northern District of Iowa

Timothy T. Duax

Bankruptcy Court Judges for the Northern District of Iowa

Angela Pruitt
Thad J. Collins

Equity Holder

Sisters of Mercy of the Americas, West Midwest Community, Inc.

Banks

Bridgewater Bank
Farmers Trust & Savings Bank
Fidelity Bank & Trust
Hills Bank
Midwest One Bank
Principal Financial Group
Solon State Bank
South Ottumwa Savings Bank
U.S. Bank

Current and Former Directors & Officers

Bob Ritz
Christopher Karambelas
Craig Huston
Dave Vellinga
Dawna Miller
Dr. Chris Scott
Dr. Steve Schenckel
Jack Dusenbery
James R. Porter
Jeffrey Rooney
Judy Andronowitz
Karin Franklin
Kim Rossiter
Kim Volk
Linda Bechen
Lisa Steigleder
Madeline Windauer
Mark E. Toney
Mary Westbrook
Michael Trachta
Nathan Stucky
Peg Brubaker
Scott Alderman
Sister Helen Marie Burns

Bond Issuer

City of Hills, Iowa

Chapter 11 Professionals

Epiq Corporate Restructuring, LLC
H2C Securities, Inc.
McDermott Will & Emery LLP
Nyemaster Good PC
ToneyKorf Partners, LLC

Clerk of Court for the Northern District of Iowa

Sharon K. Mullin

Official Creditors' Committee Attorneys

Cutler Law Firm
Sills Cummis

Official Creditors' Committee Members

Altera Digital
Cardinal Health
J&K PMS Inc
Medifis
Steindler Orthopedic

**Official Creditors' Committee Members'
Attorneys**

Chiesa Shahinian & Giantomasi
Loeb & Loeb
Wandro & Associates

**District Court Judges for the Northern
District of Iowa**

C.J. Williams
Kelly K.E. Mahoney
Leonard T. Strand
Linda R. Reade
Mark A. Roberts

Employee Benefit Providers

Avesis
EOI Service Company
Eye Physicians and Surgeons
HealthEquity WageWorks
Reliance Standard
Sedgwick Claims Management Services, Inc.
Synchrony Group
Vanguard Fiduciary Trust Company
Wellmark Blue Cross Blue Shield

Governmental Agencies

Medicaid
Medicare

Insurance Carriers

Ace American
Alliant Insurance Services
American Casualty (CAN)
Coalition
Coverys Specialty Insurance Co.
Federal Insurance (Chubb)
Hartford Insurance
Lloyd's of London
Mesirow Insurance Services, Inc.
Safety National
Zurich

Landlords

2300 Building 1 LC
Coralville MOB Partners, LLC

Henry County Health Center
Iowa City Medical LLC
Jefferson County Health Center
Muscatine Medical Associates
Washington County Hospital and Clinic

Lenders, Bondholders and Related Parties

Computershare Corporate Trust
Computershare Trust Company, N.A.
Kaufman, Hall & Associates, LLC
Mintz, Levin, Cohn, Ferris, Glovsky and Popeo.
P.C.
Preston Hollow Community Capital, Inc.
Wells Fargo Bank, National Association, as
trustee
Whitfield & Eddy Law

Litigation Parties

Aaron Williamson
Easton Rittgers
Estate of Steven Schwartz
Ingrid Cobb-Ellick on behalf of minor child
Jack Galyean
Jennifer Clasen
Karyl Bonnett
Kelly Banks
Latisha Yeoman
Less Hultman
Mandy Hale
Michael Clark
Rodney Neuzil
Ryan Nicolas
Scott Kromphart
Sheri Feuerbach
Susan Martin
Terry Fisher

Taxing Authorities

Cedar County Treasurer
Internal Revenue Service
Iowa City, Iowa
Iowa County Treasurer
Johnson County Treasurer
Muscatine County Treasurer
Washington County Treasurer

Third Party Payors

2 Am Trucking
3M Corporation
A1 Propane
AA Temperature Controlled LLC

AARP	Blue Link
ABF Freight	Bockenstedt Excavating
Administrative Concepts Inc	Boomerang Corporation
Advance Services, Inc	Boys Town
Advanced Electrical Services	Brand New Day Medicare Replacement
Aetna	Bright Health Care
Alexander Lumber Company Corporate Office	Bright Healthcare
All American Concrete	Browns West Branch
All Savers	Cambrex Charles City
Allegiance Financial	Care For Yourself
Alliance Medical Staffing	Care Oregon
Allianz Global Assistance	Carefirst Administrators
Allied Benefit Systems LLC	Careonsite
Almost Famous Body Piercing	Caseys General Store
Aloha Care	CDT Holdings LLC
Alpla Inc EBM Division	Cedar Manor Skilled Care
Altrua Healthshare	Centro Inc
Ambetter	Champion Metal Supply
Ameriadvantage	Childserve Center
Ameriben	Christian Health Ministries
American Health Partners	Christian Healthcare Ministries
American Health Plan	Chubb
American Healthcare Alliance	Cigna
American Republic Insurance	City Of Cedar Rapids
Americgroup Dual Coordination	City Of Iowa City
Ameriflex Cobra	Civco Medical Solutions
Amerigroup	CJ Cooper And Associates
AmeriHealth	Colorado Occupational Med Partners
Amerivantage	Commercial County Care Health Plan
Amish Denomination	Commercial Phcs
Anaman Concierge Services, LLC	Commercial Quartz
Applicant Insight	Common Ground Iowa
APWU Cigna	Community And Family Resources
Arbor Court Healthcare, LLC	Community Care HNO Select Plus Individua
Assured Benefits Administrators	Community Living Options Healthlink
Automated Benefit Services, Inc	Community Neurorehab
Auto-Owners Health Insurance	Companion Life
Auxiant	Compassus Ne Iowa Hospice
Bates Family Farms	Concentric Health Staffing
Bayer - already run under Bayer Healthcare	Concorde Inc
Bees Transport	Concrete Central
Beisser Lumber Company	Conserv Mennonite Brotherhood
Bethany Basic	Construction Data Services MO
Bethany Essential	Consumers Cooperative
Big Rig Solutions	Continental Care Administrative Concepts
Big Ten University Towing	Corner Stone Building Brands
Bilfinger Industrial Services Inc	Cornerstone Preferred Resources
Bind Benefit Inc	Corporate Health Resources
Bio Life Plasma Services	Corporate Medical Services
Bitco Insurance Companies	County Care Health Plan
Blue Cross	County Materials Corp

Countycare Health Plan	Four Oaks
Covenant Clinic Occupational Medicine	Freedom Life Insurance
Coventry Health Care PPO	Friday Health Plans
Cox Health Plans	Fringe Benefit Group
Cramer And Associates Inc	Frito Lay
CRC & B Concrete	FS Solutions First Lab
Crystal Clear Water	Gallagher Bassett
Culligan Water Conditioning	GEHA
CVS Caremark	Geisinger
Cynergy Wellness Inc.	George Hora Trucking LLC
Dakota Red Corp	Gerber Life Limited Medical
Dean Health Plan	Gingerich Tiling
Deery Brothers	Gingerich Well And Pump
Dickenson Occupational Health	GMMI
Dill Trucking Inc	Golden Rule
DISA - Tustin	Golden Rule Insurance Co
Disability Determination	Good Samaritan Society - Hospice
Discount Tire	Goodwill Of The Heartland
Doll Distributing	GPA PPO 5000 Plan
Drug & Alcohol Testing Network	Graham Construction
DSI Medical	Grand Living At Bridgewater
DTH Inc	Grape Tree Medical Staffing
E Screen	Gravie Administrative Service
E&S Freight Systems LLC	Great Southern Life Insurance Company
Eastern Iowa Excavating & Concrete	Great West Casualty Company
Eastern Iowa Rehabilitation Hospital	Greg's Lawn And Landscaping
EBI Inc	Grimm Trucking
EC Source	Grinnell Mutual
Eichelberger Farms	Group And Pension Administrators
Elevate Colorado Option Gold	Group Health Cooperative
EMC Insurance	Grysson Oil Company Inc
eMedNY	Guardian Insurance
Employee Benefit System	H & H Auto Group
Energy Employees OCCUP Illness	Hanchett Paper Company
Engineered Building Design	Hansen McClintock Riley
English Valley Schools	HAP Senior Plus
Escreen Inc	Harvard Pilgrim Health Plan
Essence Of Life Hospice	Hawkeye Moving Services Inc
Everence Insurance	HD Classic Point
Excell Marketing	Health Alliance
Express Employment Prof	Health Choice Illinois
Farmers Creamery	Health Choices HMO
Farr Transport	Health EZ
Federal Life	Health First Colorado
Fidelis Care	Health Link
First Advantage	Health Net
First Class Staffing	Health Partners
First Health	Health Payment Systems
Foley Accounts Payable	Health Plans, Inc
Forbes Trucking LLC	Healthdepot
Forward Health	HealthEOS+

HealthEZ	JB Schott Family Farms Inc
Healthlink	JC Toland Painting, LLC
Healthpartners MN Minneapolis	John Dale Gingerich
Healthpartners Unity Point Health	Johnson County Ambulance
Healthscope Benefits	Johnson County Conservation
Health Smart	Johnson County Seats
Healthspring Life & Health Insurance Com	Johnson County Secondary Roads
Healthy Blue	K&K Insurance/Specialty Benefits
Heartland Express	Kaiser Permanente
Heartland Express	Kalonial Transport
Helmsman Management Services	Kelmar Safety Inc
Heritage Environ Services	Kempton Group Administrator Inc
Highland Ridge Care Center	Key Benefit Administrators
Hillcrest Academy	Kingland Systems Corporation
Hillcrest Family Services	Kinze Manufacturing
Hogan Transportation	KM Trucking
Holmes Livestock Logistics	Knutson Construction
Hubbard Feeds Inc	KS Energy Services
Humana	Laforce
Hy-Vee Coralville #2	Lantern Park Specialty Care
I3Screen LLC	Lazer Spot Inc
ICW Group	Lewer Mark Student Insurance Aetna
Illinois Central School Bus	Libe Trucking LLC
Illinois Dept Of Healthcare And Family S	Liberty Health
Imagine360	Liberty Mutual
Immergrun	Lifewise
Impact Health Sharing	Lincare
Impact Health Sharing	Linder Tire
Impact Life	Lion Heart Early Learning
IMT Insurance	Liquid Agents Healthcare
IMWCA	Llewellyn Livestock
INDECS, A Homestead Company	Loparex
Inova Health	Lucent Health
Integrity Insurance Pa	Lutheran Homes Society Skilled Nursing
Integrity Testing	Magellan Behavioral Health
Iowa City Ambulatory Surgical Center	Magellan Medicaid - Nevada
Iowa City Comm Schools	Magellan Pipeline
Iowa City Hospice	Magnet Medical
Iowa City Police Department	Maher Brothers Transfer & Storage
Iowa City Ready Mix	Mail Handlers Benefit Plan
Iowa City Rehab And Health	MaineCare
Iowa Donor Network	Maxwell Construction
Iowa Dot	Mayor's Youth Empowerment Program
Iowa Health Advantage	McComas Lacina Construction
Iowa Interstate Railroad	Mecbridge
Iowa Mennonite Benevolent Assoc	MedBen
Iowa Mutual Insurance	Medica
Iowa Renewable Energy	Medicaid
Iowa Roof Coating	Medicaid - Alabama
Iowa Total Care	Medicaid - California
Jamie West Trucking	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
MyCHHealth
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 Biomedical
NTA Benefits
Nucara Management Group Inc
Nyship
Optimae Home Health
Oral B Preemployment
Orgins Inc.
Oscar Health
Pacific Source Health
PAI - An Ascensus Company
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 Health Insurance
Quest Diagnostics
R & R Realty Group
R.P Lumber
Randolphs Inc
Raymond Corporation
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 Hospice
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 Care Central States Health Plan
Team Care Central States Health Plan
Team Professional Services New
Tegeler Body And Frame
Telcom Construction
Tenneco Inc
Terra Products
The Alliance Insurance Company
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
Veterans Administration
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
Wellnet Healthcare
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
Youthcare Illinois
Zurich North America

Top Unsecured Creditor

AAA Mechanical Contractors, Inc.
Allscripts Healthcare LLC
Barton Associates Inc.
Biomerieux Inc.
Bluesky Productions Iowa City
De Puy Synthes Joint Recon Inc.
Gallagher Benefit Services Inc.
Hayes Locums
healogics Wound Care & Hyperbaric Services
LLC
Huntington Technology Finance
IdeaCom
Intuitive Surgical, Inc.
Iowa Heart Center
Iowa Hospital Association
J&K PMS, Inc.
Johnson & Johnson Health Care Systems Inc.
Medefis Consolidated
Medical Record Associates LLC

Medico-Mart Inc.
Medirevv, Inc.
Medtronic USA
MidAmerican Energy Services, LLC
Olympus America, Inc.
Owens and Minor, Inc.
Progressive Rehabilitation
Quest Diagnostics
Revology
Smith and Nephew, Inc.
Wright Medical Technology Inc.
Zimmer US, Inc.

**U.S. Trustee Office for the Northern District
of Iowa**

Becky Smiley
Janet G. L. Reasoner
Janet G. L. Reasoner
Jennifer L. Cline

Utility Providers

Alliant Energy
CenturyLink/Lumen
City of Coralville
City of CRV
City of Iowa City
City of Kalona
City of Solon
City of Tipton
City of West Branch
City of Williamsburg
Cooperative Telephone Co Technology
KCTC
Liberty Communications
Linn Co REC
Mediacom
MidAmerican Energy Company
MidAmerican Energy Services, LLC
Muscatine Power and Water
SouthSlope
Windstream

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	Amerigroup
Abbott Rapid Dx North America LLC	AmerisourceBergen
Abbvie US LLC	Amga Consulting LLC
ABC Disposal Systems Inc	Amplify Surgical, Inc
ABC Spirometry Training LLC	Anderson Erickson Dairy
Ability Network Inc	Anderson Lock
Abiomed Inc	AngioDynamics Inc.
ACDIS	Antmed Corporation
Acera Surgical Inc	AORN
Acist Medical Systems Inc	Applied Medical
Action Products Inc	Applied Medical Technology Inc
Active Thermal Concepts Inc	Aramark Uniform Services
Adept Med International	Arena Auto Body
Advanced Business Solutions	Argon Medical Devices
Advanced Instruments Inc	Arizona Dept Of Revenue
Advanced Sterilization Products Services	Arjohuntleigh
Aero Rental Inc	Arthrex Inc.
Aesculap Inc.	Arthur L Davis Publishing Agency Inc
Aetna	Artoss Inc
Aetna Senior Supplemental Insurance	Asahi Intecc USA Inc
Affiliated Steam Equipment Company	Ascom US Inc
Agiliti Health Inc	ASD Specialty Healthcare
Agiliti Surgical Equipment Repair	Aspen Medical Products Inc.
Airgas North Central	Aspen Surgical Products
AIV Inc	Assay Technology
Aladdin Temp-Rite LLC	Associates In Medical Physics LLC
Albaugh Phc Inc	Association For The Healthcare Environment
Alco Sales And Service	Automated Systems Of Iowa
Alcon Vision LLC	Automatic Door Group Inc
Alimed Inc.	Auxiant
Alk-Abello Inc.	Avanos Medical
All American Pest Control	Avantik
All Window Cleaning Services Inc	Avasure LLC
Allergan	Avaya Inc.
Alliant Energy	Avesis Third Party Administrators Inc
Alliant Insurance Services Inc	Awardco Inc
Allscripts Healthcare LLC	Axonics Inc
Altera Digital Health Inc	B And B Medical Technologies
Altorfer Inc	Baker Company The
Ambu Inc.	Bald Mountain B-Reading LLC
American Academy Of Sleep Medicine	Bankers Advertising Co
American College Of Cardiology Foundation	Bankers Life And Casualty
American College Of Physicians	Barnhart Crane And Rigging Co
American College Of Radiology	Barton Associates Inc
American College Of Surgeons	Basta
American Heart Association	Bausch And Lomb Surgical
American Medical Association	Baxter Healthcare Corp
American Messaging	Bayer Healthcare
American Payroll Association	Beckman Coulter Inc.
American Proficiency Institute	Becton Dickinson
American Technology Solutions Corp	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 Productions Iowa City
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
Cadient LLC
Cadient 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
Carepro Home Medical - Coralville
Caresfield LLC
Caretech Solutions Inc
Carl Zeiss Meditec Inc
Carolyn
Carstens Inc
Case Medical
Casechek

Cassling Diagnostic Imaging Inc
Catered By Charlotte
Catholic Health Assoc Of Us
CBORD Group
CBRE Inc
CDW Government Inc
CEC - Communications Engineering Company
Cedar County Fair Association
Cedar County Treasurer
Cega Innovations Inc
Cell Marque Corporation
Central Iowa Juvenile Detention Center
Central Petroleum Equipment Company
Central Retail Solutions
Centurylink
Cepheid
Certified Languages International
Change Healthcare
Chemsearch Fe
Choice Solutions LLC
Citrix Systems Inc
City Of Coralville Utilities
City Of Iowa City Landfill
City Of Iowa City Misc Accts Receivable
City Of Iowa City Utilities
City Of Kalona
City Of Solon
City Of Tipton Utilities
City Of Tipton-Recreation
City Of West Branch
City Of West Liberty
City Of Williamsburg Utilities
City Tractor
Civco Medical Solutions
Clarity Imaging
CLIA Laboratory Program
Clinical And Laboratory Standards Inst
Clinical Reference Laboratory
Cochlear Americas
Collection Services Center
College Of American Pathologists
Colonial Penn Life Insurance Company
Coloplast Corp
Commercial Flooring Co
CompHealth
Computershare Trust Company
Conduent Care Management Inc
Conmed Corporation
Connect America
Containment Technologies Group Inc
Convergeone Inc

Cook Medical Incorporated	Directional Ad-Vantage Holdings LLC
Cooper Surgical	Diversatek Healthcare Inc
Cooperative Telephone Co	Dodge Street Tire And Auto Inc
Copeland Jan	Drager Medical Inc.
Copy Systems Inc	Ecolab Inc.
Coralville Mob Partners LLC	Edwards Lifesciences LLC
Cordis Us Corp	Egroup Enabling Technologies LLC
Corridor Media Group	Electa, Inc
Cotiviti	Electric Motors Of IA City
Covidien Sales LLC	Electrical Engineering And Equipment Co
Cox Sanitation And Recycling Inc	Electromed Inc
Cps Transport	Elmed Incorporated
Cr Bard Inc	Elsevier Science USA
Craneware Inc	EMC Ins Co
Crescent Electric	Emergency Medical Products
Crescent Parts & Equip	Emerson Point - Monthly Reimbursement
Crest Healthcare Supply	EMSLRC
Crisis Prevention Institute Inc.	EMSLRC U Of I Hospitals And Clinics
Cross Medical Laboratories	Encompass Group LLC
Crowe LLP	Equashield LLC
CRS Medical Benefits Inc	Equitable Health And Life
Crystal Clear Water Co	Erbe Surgical Systems
Culligan Of Davenport	Evident Scientific Inc
Culligan Water Technologies	Experian Health Inc
Curbell Medical Products Inc.	Eye Physicians -Human Resources
Custom Impressions	EZ Way Inc.
Cygnus Medical	Ezpers
Cytosupplies	Family Support Payment Center
Daikin Applied	FDA-MQSA Program
Daily Iowan	Federal Express Corp
Data Innovations Inc	Fenwal Inc
Data Power Technology Corporation	FFF Enterprises Inc.
Datasite LLC	Fiber Utilities Group LLC
Datex-Ohmeda	Fisher And Paykel Healthcare Inc
Daymark Food Safety Systems	Fisher Healthcare
DB Acoustics Incorporated	Florals By Elizabeth
De Lage Landen Financial Services Inc	Follett Corporation
Deacon Sports And Entertainment	Foresight Imaging
Deloitte And Touche LLP	Forever Green Garden
Delta Dental Plan Of Iowa	Fuze, Inc.
Dentons Davis Brown Pc	Galen Healthcare Solutions Inc
Depuy Synthes Joint Recon Inc	Gallagher Benefit Services Inc
Des Moines Laboratory	Galls Inc
Design Engineers P.C.	Garratt Callahan Co
Devicor Medical Products Inc	Gaskill Signs Inc
DFI LLC - Davenport IA	Gazette Communications Inc.
Diagnostica Stago Inc	GE Medical Systems Information Technology
Digitrax Corporation	GE Precision Healthcare LLC
Diligent Corporation	General Water Technologies Inc
Dilon Technologies Inc	Genomic Health
Dinsmore And Shohl LLP	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 - W.W. Grainger, Inc.
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, Inc - Charlestown
WVA
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	Lantern Park Nursing And Rehab Center
Iowa Poison Control Center	Lantheus Medical Imaging Inc
Iowa Public Radio	Leaders Of Iowa Healthcare Volunteers
Iowa Rural Health Telecommunications Program	Legal Sifter Inc
Iowa Soccer Club	Leica Inc.
Iowa Total Care	Lenoch-Cilek Hardware
Iowa Workforce Development	Levi Ray And Shoup Inc
Ivy Biomedical Systems Inc	LGC Clinical Diagnostics Inc
J And K Professional Medical Services	Liberty Communications
J Michel Photography	LifeNet Health
J.J. Keller And Associates Inc.	LifePoint Informatics
J2 Cloud Services LLC - Sfax	Linn County Rural Electric Cooperative
Jackson Physician Search	Linn County Sheriff
Jam Media LLC	Lisa Griswold Consulting
Java House Coffee Roasters	Lisbon-Mt Vernon Ambulance Service
Jefferson County Health Center	Little Hawks Baseball Club
Johnson And Johnson Health Care Systems	Little Village
Johnson Controls Fire Protection LP	Liturgical Press
Johnson County Emergency Medicine	Locals Love Us - Iowa City
Johnson County Public Health	Locum Tenens.Com
Johnstone Supply	LPI Loans
Joint Commission Resources	Lukon Company
Kalona Chocolates	Lumedx Corporation
Kalona Cooperative Technology Company	Lvm Systems
Kalonial Lawn Care	Lynch Bros Painting-Carpentry
Kansas City Calibration Laboratories Inc	Lyon Software
Karl Storz Endoscopy-America Inc.	M.M. Hayes Company Inc
Kaufman Hall	Mailing Services Inc
KCI USA	Maine Molecular Quality Controls Inc
KCRG-TV9	Marcos Grilled Cheese
Kego Corporation USA	Market Lab
Kelly Services Inc.	Marquette Associates Inc.
Kenwood Records Management Inc	Marsh USA Inc
Kerecis LLC	Martinville Dunn LLC
Kerstetter Collin	Mayo Collaborative Services Inc.
Key Surgical Inc	Mc Analytxs Inc
Kia Motors Finance	McComas-Lacina Construction
Kinamed Incorporated	McKesson Medical Surgical
Kitchen Ashley	McKesson Specialty Care Distribution
KLS Martin L.P.	Meardon Consulting LLC
Koch Bros	Med Alliance Group Inc
Konica Minolta Medical Imaging USA Inc	Medefis Consolidated
Kronos Inc	Medenvision USA LLC
Kuenster Heating And Air LLC	Medforms Inc
KZIA Radio	Mediacom
Label Arts LLC	Medibadge Inc.
Laborie Medical Technologies	Medicaid
Lakes Medical Innovations	Medical Associates Health Plans
Landauer Inc.	Medical Record Associates LLC
Lane And Waterman LLP	Medical Reimbursements Of America Inc
	Medical Technology Associates Inc

Medicare	National Hospital Packaging
Medico-Mart Inc	National Recall Alert Center
Medirevv	Natus Medical Inc
Medline Industries Inc	NBS Calibrations
Med-Pat Inc.	Neogenomics Laboratories Inc
Medtronic - Spine	Neotech Products LLC
Medtronic USA	Nephron 503B Outsourcing Facility
Mentor Aesthetics	Netsmart Technologies Inc
Mercedes Medical	Network Services Company
Merck Sharp And Dohme Corp	Network Value Inc
Mercury Medical	Nevs Ink
Mercy Cedar Rapids	Newark (ThermoFisher)
Mercy Guest Lodging	Newcomer Supply Inc.
Mercy Hospital Gift Shop	Nichols Controls And Supply
Mercy Hospital Guild	NLCBS
Mercy Of Iowa City Regional Pho	Non-Emergency Medical Transport Inc
Merge Healthcare	Northwest Mechanical Inc
Meridian Health	Nova Biomedical
Merit Medical Systems Inc.	Nox Medical, LLC
Meritech	Nuance Communications Inc
Merry X-Ray Sourceone Healthcare Inc.	Nuvasive Inc
MGSI Ltd	Oasis Answers Inc
Microbiologics Inc.	Oasis Car Wash
Microline Surgical Inc	Oasis Falafel
Microport Orthopedics Inc	Ob-Gyn Associates Of Iowa City
Microsoft Corporation	Occupational Health Centers Of The Sw Pa
Microtek Medical Inc	OEC Medical Systems Inc
Midamerican Energy Company	Ohio Medical LLC
Midamerican Energy Services, LLC	Old Capitol Screen Printers
Midlands Choice-Cigna	Oltman Consulting LLC
Midwest Healthcare Linen Service LLC	Olympus America Inc.
Midwest Janitorial Service	Omnicell Inc
Midwest Medical Transport Company LLC	One Neck It Solutions LLC
Millennium Technology Of Iowa Corp	Onmedia
Mixed Media Group Inc	Open Gates Business Development
MMIC	Open Text Inc
MMIC Health It	Optum
Modern Compressed Air LLC	Orchard Green Restaurant
Molecular Otolaryngology And Renal	Organogenesis Inc
Moodys Investors Service	Ortho Clinical Diagnostics Inc
Mooney And Co	Otis Elevator Company
Mortuary Lift Company	Our Town Publications LLC
Mothers Milk Bank Of Iowa	Outfitters Satellite Inc
Mriequip.Com	Owens And Minor Inc
MSDS Online	Oz Systems USA, LLC
MTM Recognition Corporation	Pall Corporation
Muscatine County Treasurer	Par Excellence Systems
Muscatine Medical Associates LLC	Paramount CVO
Muscatine Power And Water	Parks Medical Electronics Inc
Nanonation Inc	Partners In Recognition Inc
Nanosonics Inc	Patterson Dental Supply Inc.

Peak Development Resources LLC	Radon Solutions Of Iowa
Penumbra Inc	Randys Carpet And Interiors
Pepsiamericas Inc.	RDG Planning And Design
Perfection Clean	UHC Group Recovery Services
Performance Health Supply Inc	Reliable Pest Solutions
Performance Medical Inc	Reliance Standard Ins
Perfusion Solution Inc	Remedi8 LLC
Perigen	Remedium Systems
Perimed Inc	Remel Inc.
Perkinelmer Health Sciences Inc	Renovo Solutions LLC
Pfizer Inc	Resmed
Phelan Tucker Mullen Walker Tucker And	Revenue Cycle Coding Strategies Inc.
Phelps Custom Image Wear	Revology
Philips Healthcare	Richard Allan Scientific Co
Philips Lifeline	Richards Medical Equipment Inc
Phoenix Data Systems Inc	Rist And Associates Inc
Phreesia Inc	R-Med Inc
Pleasantview Home Benefit Sale	RMP Inc
Plumb Supply Company	RMS Solutions Inc
Polk County Sheriff	RNA Medical 002
Polsinelli Pc	Robert Brooke And Associates Inc.
Polymedco Inc	Robert Half Recruiters And Employment
Population Health Services Organization	Agency
Postmaster	Robert Half Technology
Power Protection Products Inc	Roche Diagnostics Corp
Practicelink Ltd	Rotary Club Of Tipton
Precision Dynamics Corporation-PDC	Royal Arms Medical
Preferred Medical Products	Royal Publishing Co.
Premier Access	Rpharmy
Premier Medical Repair Inc	RQI Partners LLC
Premier Staffing Solution, LLC	Rr Donnelley
Prenatal Frames	Safety-Kleen Corp.
Press Citizen Media	Sage Software - 12644 Collections
Press Ganey Associates Inc.	Sanofi Pasteur
Principal Financial Group	Sarstedt Inc
Pritchett And Hull Assoc	Sart-Sane Program
Procircular Inc	Scanstat Technologies
Progressive Preferred Insurance Co	Schimberg Company
Progressive Rehabilitation Associates	Scribe X LLC
PSC Distribution Inc	Scribeamerica
Psyche Systems Corporation	Seacoast Laboratory Data Systems Inc
Qgenda LLC	Sedgwick Claims Management
Qiagen Inc	Sentrixx Security
Qu Va Pharma Inc	Shared Medical Services Inc
Quadiant Inc	Sharn Inc
Qualigen Inc	Shelton Dehaan Company
Quantimetrix Corporation	Sheriff Of Johnson County
Quest Diagnostics	Sherwin Williams
Racom Corporation	Shred-It USA LLC
Radiologic Med. Serv. P.C.	Siemens Financial Services
Radiologic Medical Services Pc	Siemens Healthcare Diagnostics

Sientra Inc.	Tamarack Materials Inc
Sigma-Aldrich Inc.	Tecan US Inc
Slager Appliance Inc.	Technical Safety Services LLC
Smart Facility Software	Teksystems Inc
Smith And Nephew Inc.	Telcor
Smiths Medical ASD Inc	Teleflex LLC
Snow Md Max	Tera Recon Inc
Solarwinds	Terumo Medical Corporation
Solon Heating And Air	Texas Medical Industries Inc
Solon Senior Advocates	The Dental Box
Solutio Inc	The Eat Shop LLC
South Slope Cooperative	The Hartford
Southeast ID LLC	The Joint Commission
Specialty Care Iom Services LLC	The News (newspaper in Iowa City)
Spectranetics Corp	The Pink Umbrella Bakery
Spinal Graft Technologies LLC	The Rhino Group Inc
Spok Inc	The Webster Restaurant
Spokane Computer Inc	Theracom Inc.
Standard Textile	Thryv Berry Network
Staples Advantage	Thycotic Software LLC
Staples Business Advantage	Tipton Chamber Of Commerce
State Disbursement Unit	Tipton Conservative-Advertiser
State Hygienic Laboratory	Tosoh Bioscience Inc
Statlab Medical Products	Total Liberty Care Ent LLC
Staywell Company LLC	Town Square Family Foot Care
Steindler Orthopedic Clinic	Townsquare Interactive
Stericycle Inc	Townsquare Media
Steris Corporation	Trail Of Johnson County
Strategic Healthcare Programs LLC	Trane
Strategic Print Solutions	Treasurer State Of Iowa
Streck	Tree Guys
Strelcheck Healthcare Search	Tremco Weatherproofing Technologies Inc
Stryker Endoscopy	Tri-Anim Health Services Inc.
Stryker Instruments	Tru Art Color Graphics
Stryker Medical	TSI Incorporated
Stryker Orthopedics	Typenex Medical LLC
Stryker Sustainability Solutions	TZ Medical Inc
Sueppels Flowers	U.S. Cellular
Sugar Bottom Bakery LLC	U.S. Postal Service
Summer Of The Arts	UHC
Summit Companies	UHC Group Recovery Services
Summit Medical	UI Diagnostic Laboratories
Sure-Tech Diagnostic Assoc	Uline
Surgical Services Pc	UMR United Healthcare
Symmetry Surgical	Unite Private Networks LLC
Symplr Care Management LLC	United Healthcare
Syntellis Performance Solutions LLC	United Shockwave Services Ltd
Sysco Food Services Of Iowa	United States Treasury
Sysmex America Inc	Universal Climate Control Inc.
System One	Universal Medical Inc.
Systems Management And Balancing Inc.	University Of Iowa Dept Of Internal Medi

Up To Date	Wellsorce
Uresil LLC	Werfen USA LLC
US Foods	West Branch Times
Valued Relationships Inc	West Liberty Foods
Van Meter Industrial Inc	West Liberty Index
Vapotherm Inc	West Physics Consulting LLC
Varsity Group	WI SCTF
Vaupell Molding And Tooling Inc	Williamsburg Area Chamber Of Commerce
Vaya Workforce Solutions LLC	Williamsburg High School
Vector Surgical	Win It Services LLC
Vectracor	Windstream
Verathon Inc	Wisconsin State Laboratory Of Hygiene
Verizon	Wixted Inc
Vermillion Inc	WMPF Group LLC
Visa	Wolters Kluwer Health Inc.
Vizient	Woodward Community Media
Vocera Communications Inc	Worldwide Innovations And Technologies I
Vyaire Medical Inc	WPS GH A
W.L. Gore And Associates Inc.	WPS Tricare For Life
WageWorks, Inc	Wright Medical Technology Inc.
Walsh Door And Security	Xerox Corporation
Washington County Ambulance Service	Xerox Financial Services
Washington County Hospital And Clinic	Yellow Cab Of Iowa City Inc.
Washington County Treasurer	Z And Z Medical Inc.
Water Shop Inc	Zeptomatrix LLC
Waystar Inc	Zimmer Biomet Spine Inc
Wb McCloud & Co Inc	Zimmer Us Inc
Weatherby Locums Inc	Zoll Medical Corporation
Web Care Health Inc	
Welch Allyn	
Wellmark Bcbs Of Iowa	
Wells Johnson Company	

EXHIBIT B

Parties-in-Interest Noted for Court Disclosure

Relationships in Matters Related to These Proceedings

None

Relationships in Unrelated Matters - Current

Banks

U.S. Bank

Chapter 11 Professionals

McDermott Will & Emery LLP

Official Creditors' Committee Attorneys

Sills Cummis

Official Creditors' Committee Members

Cardinal Health

**Official Creditors' Committee Members'
Attorneys**

Chiesa Shahinian & Giantomasi

Loeb & Loeb

Employee Benefit Providers

Reliance Standard

Wellmark Blue Cross Blue Shield

Insurance Carriers

Ace American

Coalition

Federal Insurance (Chubb)

Hartford Insurance

Lloyd's of London

Safety National

Zurich

Lenders, Bondholders and Related Parties

Mintz, Levin, Cohn, Ferris, Glovsky and Popeo.
P.C.

Wells Fargo Bank, National Association, as
trustee

Taxing Authorities

Internal Revenue Service

Third Party Payors

3M Corporation

AARP

Aetna

Bayer - already run under Bayer Healthcare

Blue Cross

Bright Health Care

Bright Healthcare

Chubb

Cigna

CVS Caremark

Discount Tire

Federal Life

Gallagher Bassett

Health Net

Humana

Inova Health

Kaiser Permanente

Lazer Spot Inc

Liberty Mutual

Lincare

Medica

Medical Mutual

Meridian Health

Molina Healthcare

Paradigm

Physicians Mutual

Priority Health

Quest Diagnostics

Sedgwick

Sentry Insurance

Tenneco Inc

Travelers Insurance

United Healthcare

University Of Iowa

Vault Health

Yale Health

(continued on next page)

Top Unsecured Creditors

Biomerieux Inc.
Gallagher Benefit Services Inc.
Intuitive Surgical, Inc.
Johnson & Johnson Health Care Systems Inc.
Quest Diagnostics
Smith and Nephew, Inc.
Zimmer US, Inc.

Utility Providers

CenturyLink/Lumen

Vendors

3M
Abbott Laboratories Inc
Abbvie Us LLC
Aetna
Alcon Vision LLC
Allergan
American Academy Of Sleep Medicine
AmerisourceBergen
AngioDynamics Inc.
Applied Medical
Avantik
Avaya Inc.
Axonics Inc
Baxter Healthcare Corp
Bayer Healthcare
Beckman Coulter Inc.
Becton Dickinson
Bio Rad Laboratories
Biomerieux Inc.
Blue Cross Blue Shield
Boston Scientific Corporation
Bottomline Technologies Inc.
Cardinal Drug
Cardinal Health
Carl Zeiss Meditec Inc
CBRE Inc
CDW Government Inc
Centurylink
Change Healthcare
Citrix Systems Inc
Coloplast Corp
Cook Medical Incorporated
Cooper Surgical
Crowe LLP
De Lage Landen Financial Services Inc
Deloitte And Touche LLP
Dinsmore And Shohl LLP
Diversatek Healthcare Inc

Ecolab Inc.
Federal Express Corp
Gallagher Benefit Services Inc
Garratt Callahan Co
Glaxosmithkline Pharmaceuticals
Grainger - W.W. Grainger, Inc.
Hall Render Killian Heath And Lyman Pc
Health Equity
Hill-Rom Co Inc
Hologic Inc
Imagefirst
Intuitive Surgical Inc
Johnson And Johnson Health Care Systems
Karl Storz Endoscopy-America Inc.
Kronos Inc
McKesson Medical Surgical
Medline Industries Inc
Merck Sharp And Dohme Corp
Merge Healthcare
Meridian Health
Microsoft Corporation
Moody's Investors Service
Nuance Communications Inc
Optum
Otis Elevator Company
Penumbra Inc
Pfizer Inc
Polsinelli Pc
Quest Diagnostics
Reliance Standard Ins
Resmed
Roche Diagnostics Corp
Safety-Kleen Corp.
Sanofi Pasteur
Sherwin Williams
Siemens Healthcare Diagnostics
Sigma-Aldrich Inc.
Smith And Nephew Inc.
Solarwinds
Stericycle Inc
Steris Corporation
Streck
Stryker Medical
Teleflex LLC
Terumo Medical Corporation
The Hartford
Townsquare Media
Trane
United Healthcare
Verizon
Visa

Vyaire Medical Inc
Wellmark Bcbs Of Iowa

Xerox Corporation
Zimmer Us Inc

Relationships in Unrelated Matters - Former

Third Party Payors

Geisinger
Health Partners
Navitus Health Solutions
R & R Realty Group
Sanford Health Plan
Sierra Health And Life
Sterling National
Zurich North America

Top Unsecured Creditor

Owens and Minor, Inc.

Vendors

Alk-Abello Inc.
Avanos Medical
Conmed Corporation
Edwards Lifesciences LLC
Graybar Electric Company Inc.
Healthcare Financial Services, Inc - Charlestown
WVA
ICU Medical Inc
KCI USA
Lumedx Corporation
Open Text Inc
Owens And Minor Inc
Qiagen Inc
Rr Donnelley
U.S. Cellular
United States Treasury
US Foods
Verathon Inc
W.L. Gore And Associates Inc.