

ORDERED in the Southern District of Florida on July 25, 2025.



UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF FLORIDA FORT LAUDERDALE DIVISION www.flsb.uscourts.gov

In re:		
DELPHI BEHAVIORAL HEALTH GROUP, LLC, et al., 1	Case No. 23-10945-PD)R
Debtors.	Chapter 11 Cases (Jointly Administered)	ı

ORDER GRANTING LIQUIDATING TRUSTEE'S MOTION FOR (I) APPROVAL OF DISTRIBUTION TO BENEFICIARIES OF THE LIQUIDATING TRUST CONSISTING OF HOLDERS OF ALLOWED GENERAL UNSECURED CLAIMS AND (II) AUTHORIZING LIQUIDATING TRUSTEE NOT TO MAKE DISTRIBUTIONS TO BENEFICIARIES FAILING TO TIMELY PROVIDE TAX INFORMATION

¹ The Debtors and the last four digits of their federal tax identification numbers are: (i) Delphi Behavioral Health Group, LLC (2076), (ii) 61 Brown Street Holdings, LLC (0007), (iii) Aloft Recovery LLC (5643), (iv) Banyan Recovery Institute, LLC (6998), (v) Breakthrough Living Recovery Community, LLC (5966), (vi) California Addiction Treatment Center LLC (7655), (vii)

Summit IOP Limited (4567), and (xxxiv) Union Fresh Start LLC (6841).

California Vistas Addiction Treatment LLC (8272), (viii) DBHG Holding Company, LLC (6574), (ix) Defining Moment Recovery Community, LLC (3532), (x) Delphi Health BuyerCo, LLC (2325), (xi) Delphi Health Group, LLC (0570), (xii) Delphi Intermediate HealthCo, LLC (6378), (xiii) Delphi Management LLC (6474), (xiv) Desert View Recovery Community, LLC (7437), (xv) DR Parent, LLC (2700), (xvi) DR Sub, LLC (8183), (xvii) Las Olas Recovery LLC (9082), (xviii) Maryland House Detox, LLC (1626), (xix) New Perspectives, LLC (0508), (xx) Next Step Housing LLC (6975), (xxi) Ocean Breeze Detox, LLC (7019), (xxii) Ocean Breeze Recovery, LLC (9621), (xxiii) Onward Living Recovery Community, LLC (4735), (xxiv) Palm Beach Recovery, LLC (4459), (xxv) Peak Health NJ, LLC (7286), (xxvi) QBR Diagnostics, LLC (7835), (xxvii) Rogers Learning, LLC (1699), (xxviii) SBH Haverhill, LLC (0971), (xxix) SBH Union IOP LLC (4139), (xxx) Summit at Florham Park, LLC (8226), (xxxi) Summit Behavioral Health Limited Liability Company (3337), (xxxii) Summit Health BuyerCo, LLC (2762), (xxxiii)

THIS MATTER came before the Court on July 24, 2024 at 2:30 p.m., upon the motion (the "Motion") [ECF No. 1262] of Joseph J. Luzinski, in his capacity as the Liquidating Trustee (the "Liquidating Trustee") for the Delphi Behavioral Health Group, LLC, et al., Liquidating Trust (the "Liquidating Trust"), as successor-in-interest to Delphi Behavioral Health Group, LLC, and its affiliated debtors (collectively, the "Debtors") in the above-captioned chapter 11 cases, for entry of an order pursuant to the Plan,² Confirmation Order, and Liquidating Trust Agreement, (i) authorizing the Liquidating Trustee to make a proposed pro rata distribution to the Liquidating Trust's Beneficiaries (defined below), consisting of holders of Allowed General Unsecured Claims in Class 6 of the Plan, and (ii) authorizing the Liquidating Trustee not to make distributions to Beneficiaries failing to timely provide tax information; and it appearing that the Court has jurisdiction over this matter; and it appearing that notice of the Motion as set forth therein is sufficient, and that no other or further notice need be provided; and it further appearing that the relief requested in the Motion is in the best interests of the Debtors and their creditors; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is hereby

FOUND AND DETERMINED THAT:

A. The Liquidating Trustee has taken reasonable steps to notify each Holder of a Missing Documentation Claim of the requirement that they provide certain tax information in order to be eligible for Distributions;

² Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Motion.

- B. Each Holder of a Missing Documentation Claim was properly and timely served with a copy of the Motion, a proposed Order granting the Motion, the accompanying exhibits, and the notice of hearing on the Motion;
- C. Any entity known to have an interest in any Claim subject to the Motion has been afforded reasonable opportunity to respond to, or be heard regarding, the relief requested in the Motion; and it is further
- D. Any entity known to hold a Cure Claim was, in an abundance of caution, properly and timely served with a copy of the Motion, a proposed Order granting the Motion, the accompanying exhibits, and the notice of hearing on the Motion
- E. Holders of Missing Documentation Claims listed on **Exhibit A** have failed to timely provide Tax Information, including up to and through the <u>Final Deadline</u>);
- F. Liquidating Trust Beneficiaries listed on the Distribution List on **Exhibit B** have timely provided Tax Information on account of their Allowed Claims and are entitled to share *pro* rata in the distribution; and
- G. The relief requested in the Motion is in the best interests of the Debtors, the estates, creditors, and other parties in interest

ORDERED, ADJUDGED AND DECREED THAT:

- 1. The Motion is **GRANTED** as set forth herein.
- 2. The Liquidating Trustee is hereby authorized to make a distribution to Holders of Allowed General Unsecured Claims in Class 6 of the Plan as set forth in **Exhibit B** to this Order, pursuant to the applicable terms of the Confirmation Order, the Plan, and the Liquidating Trust Agreement.

3. Other than the claims appearing on **Exhibit B** to this Order, there are no other

Allowed Claims in Class 6 of the Plan entitled to a distribution from the Liquidating Trust.

4. Holders of Missing Documentation Claims listed on **Exhibit A** are not entitled to

any Distributions that they may have been entitled to but for the failure to timely furnish Tax

Information to the Liquidating Trustee by the Initial Objection Deadline, Second Objection

Deadline or Final Deadline, as applicable).

5. Distributions on the Missing Documentation Claims are now and forever forfeited.

6. The Liquidating Trustee is authorized to distribute the funds *pro rata* that would

have otherwise been distributed to the Holders of Missing Documentation Claims to the remaining

Beneficiaries listed on **Exhibit B** who have timely provided Tax Information to the Liquidating

Trustee up to and through the Final Deadline.

7. The Liquidating Trustee has complied with his fiduciary obligations and the terms

of the Confirmation Order, the Plan, and the Liquidating Trust Agreement in connection with

seeking approval for the distributions described in the Motion and Exhibit B hereto.

8. This Court shall, and hereby does, retain jurisdiction with respect to all matters

arising from or related to the implementation of this Order.

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Submitted by:

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(Attorney Avron is directed to serve this order upon all non-registered users who have yet to

appear electronically in this case and file a conforming certificate of service.)

Exhibit A

LAIM NUMBER	CLAIM NAME	Claim Amount (Filed or Scheduled)	Allowed Claim Amount	
cheduled cheduled	YARDBIRD RENTAL LLC IMAGE FIRST	28,805.58 26,254.20	0	
heduled heduled	DIGITAL FIRST MEDIA (ADTAXI)	26,254.20 22,500.00	0	
cheduled	PALM BAY STUDIOS, INC.	21,543.94	0	
cheduled cheduled	MAXIM LOCUM TENENS AND	20,762.80 19.744.49	0	
cheduled cheduled	IRONCLAD IMPACT WINDOWS AND DOORS IPPC PHARMACY CORPORATION	12,949.11	0	
cheduled	UNION MEDICAL PARK, L.L.C.	12,020.32	0	
cheduled	NATIONAL GRID - ELECTRIC	11,241.26	0	
0131 cheduled	WILSON ELSER MOSKOWITZ EDELMAN & DICKER DION PROPERTY GROUP LLC	9,655.00 8.979.50	0	
cheduled	CROCKETT CONSULTING, INC.	7,445.00	0	
cheduled	VERIZON	7,233.37	0	
cheduled cheduled	MVCFM ENTERPRISE FM TRUST	4,980.14 4,917.55	0	
heduled:	PHARMERICA DRUG SYSTEMS, LLC	4,855.66	0	
cheduled	QUENCH USA, INC.	4,539.88	0	
cheduled	LEONARD ENGINEERING, LLC	3,570.00	0	
theduled 1056	NATIONAL GRID - GAS SYSCO METRO NEW YORK LLC	3,199.82 2,605.08	0	
cheduled	ATLANTIC PRODUCTS & CHEMICALS	2,311.61	0	
cheduled	KIMBERLY MICHALS	2,300.00	0	
0035 cheduled	35 ELM STREET ASSOCIATES LLC CREATIVE HEIGHTS INC.	2,250.00	0	
cheduled cheduled	CARMA HEALTH PA	2,000.00 1,800.00	0	
cheduled	NITEL, INC.	1,785.04	0	
heduled	AIR CONTROL MECHANICAL CONTRACTING, INC.	1,668.68	0	
theduled theduled	WINDSTREAM ACC BUSINESS	1,634.84 1.607.44	0	
cheduled	AMERICAN REFRIGERATION COMPANY	1,560.95	0	
heduled	COACHELLA VALLEY WATER DISTRICT	1,509.55	0	
heduled	FEDEX	1,454.41	0	
heduled heduled	GUARDIAN PHARMACY FLEXENTIAL	1,419.36 1.364.30	0	
heduled	YOUR DIETITIAN FOR LIFE LLC	1,300.00	0	
heduled	WESTOX LABORATORY	1,296.00	0	
heduled heduled	NEW HORIZON COMMUNICATIONS	1,254.74	0	
heduled heduled	DEALERS FIRST FINANCIAL, LLC KELLERMEYER BERGENSONS SERVICES LLC	1,251.90 1,249.60	0	
heduled	CITY OF FORT LAUDERDALE WATER	1,246.23	0	
cheduled	FPL ANDERSON NUTRITION SERVICES I.I.S.	1,244.41	0	
heduled 1071	ANDERSON NUTRITION SERVICES LLC PRANGE, VINCENT M	1,242.80 1,200.00	0	
cheduled	VINCENT M PRANGE	1,200.00	0	
0073	WASTE MANAGEMENT INC	1,192.18	0	
cheduled	CHRISTOPHER SCHUMACHER	1,140.00 1,138.07	0	
heduled 24	WASTE MANAGEMENT OF THE INLAND EMPIRE FEDEX CORPORATE SERVICES INC.	1,138.07 1,108.05	0	
cheduled	SUNNYDAY LAWN SERVICE AND	1,100.00	0	
cheduled	LEONARDO VALDES	1,078.18	0	
cheduled cheduled	XEROGRAPHIC DOCUMENT SOLUTIONS, INC. ROTO-ROOTER	1,074.03 1,050.00	0	
heduled	PALM BEACH PLUMBING CONTRACTOR INC.	1,043.23	0	
cheduled	ALYSSA HARBINA	1,020.00	0	
	SOCALGAS	1,004.30	0	
cheduled cheduled	JOBTARGET LLC KEVIN MORRIS	1,000.00 975.21	0	
0007	PROTECTIVE MEASURES	962.77	0	
cheduled	CITY OF WEST PALM BEACH UTIL	911.24	0	
cheduled cheduled	ELIZABETHTOWN GAS NUSO. LLC	909.79 905.03	0	
cheduled	SHRED-IT	884.33	0	
cheduled	COMPLETE GYM SOLUTIONS, LLC	850.00	0	
cheduled	MATTHEW HOURIHAN	800.00	0	
0039 cheduled	STEWART, CHARLES UNIFIRST CORPORATION	790.00 779.44	0	
cheduled	CARLOS RIVERA	750.00	0	
cheduled	SOUTHERN CALIFORNIA EDISON ELECTRIC	720.14	0	
cheduled cheduled	JOSEPH RASPOLICH CRISTEN PATTON	640.00 600.00	0	
heduled	J AND S DEVELOPMENT CORP.	600.00	0	
cheduled	SHELDON'S HEATING & AIR, INC	598.00	0	
heduled	DASCOR PLUMBING	595.00	0	
cheduled cheduled	VECTOR SECURITY D&J LANDSCAPING LLC	589.92 580.36	0	
:neduled :heduled	COMCAST - NATIONAL	580.36 576.54	0	
0010	PRINTING FULFILLMENT & MAILING GROUP LLC	553.40	0	
heduled	THE PFM GROUP, LLC	553.40	0	
cheduled cheduled	NETWORKX COLONY PEST MANAGEMENT, INC.	539.72 533.12	0	
heduled	MESSICK & ASSOCIATES	507.50	0	
heduled	MARLIN BUSINESS BANK	505.11	0	
heduled heduled	WASTE PRO KIPU SYSTEMS	500.52 500.00	0	
heduled heduled	GEORGII LIAPKO	500.00 495.00	0	
heduled	PITNEY BOWES PURCHASE POWER	490.88	0	
heduled	ALL DESERT PLUMBING, HEATING	475.00	0	
theduled theduled	ALL DESERT PLUMBING, HEATING & BACH DIAGNOSTICS	475.00 432.00	0	
heduled:	LYONS POOL SERVICES	432.00	0	
heduled	MOTION ELEVATOR, INC.	394.82	0	
heduled	JILL SIECK	390.00	0	
heduled	AGL WELDING SUPPLY MAGUIRE PEST CONTROL	380.02 354.00	0	
heduled	QUALITY BUSINESS SOLUTIONS, LLC	340.80	0	
heduled	DESERT WATER AGENCY	340.51	0	
cheduled cheduled	FIRELINE CORPORATION CANTEEN REFRESHMENTS	336.00 325.18	0	
heduled	NUCO2 LLC	315.77	0	
heduled	ELYSIA L. RICHARDSON	315.00	0	
heduled heduled	FLORES & ASSOCIATES (COBRA/FSA)	314.50	0	
	COMCAST BUSINESS FOUNTAIN BLUE POOL SERVICE	307.50 305.00	0	
	CITY FIRE	283.39	0	
heduled heduled		278.20	0	
heduled heduled heduled	PYE BARKER FIRE & SAFETY		0	
heduled heduled heduled heduled	PYE BARKER FIRE & SAFETY PSE&G	261.36	•	
heduled heduled heduled heduled heduled	PYE BARKER FIRE & SAFETY PSE&G QUENCH USA, INC UFS		0	
heduled heduled heduled heduled heduled heduled heduled	PYE BARKER FIRE & SAFETY PSE&G QUENCH USA, INC UFS ANNE ARUNDEL COUNTY OPTIMUM	261.36 260.70 259.52 257.57	0	
cheduled cheduled cheduled cheduled cheduled cheduled cheduled cheduled	PYE BARKER FIRE & SAFETY PSE&G QUENCH USA, INC UFS ANNE ARUNDEL COUNTY OPTIMUM ALL POINTS DIRECT CORP	261.36 260.70 259.52 257.57 237.00	0 0 0	
cheduled cheduled cheduled cheduled cheduled cheduled cheduled cheduled cheduled	PYE BARKER FIRE & SAFETY PSE&G QUENCH USA, INC UFS ANNE ARUNDEL COUNTY OPTIMUM ALL POINTS DIRECT CORP NORTHERN BUSINESS MACHINES INC	261.36 260.70 259.52 257.57 237.00 230.41	0 0 0 0	
cheduled cheduled cheduled cheduled cheduled cheduled cheduled cheduled cheduled cheduled	PYE BAKER FIRE & SAFETY PSE&G QUENCH USA, INC UFS ANNE ARUNDEL COUNTY OPTIMUM ALL POINTS DIRECT CORP NORTHERN BUSINESS MACHINES INC ADT COMMERCIAL	261.36 260.70 259.52 257.57 237.00 230.41 229.56	0 0 0	
cheduled cheduled cheduled cheduled cheduled cheduled cheduled cheduled cheduled cheduled cheduled cheduled cheduled cheduled cheduled	PYE BAKER FIRE & SAFETY PSE&G QUENCH USA, INC UFS ANNE ARUNDEL COUNTY OPTIMUM ALL POINTS DIRECT CORP NORTHERN BUSINESS MACHINES INC ADT COMMERCIAL DIRECTY SENTINEL FIRE PROTECTION	26.1.36 260.70 259.52 257.57 237.00 230.41 229.56 194.27 193.75	0 0 0 0 0 0	
cheduled	PYE BARKER FIRE & SAFETY PSE&G QUENCH USA, INC. USS AMNE ARUNDEL COUNTY OPTIMUM ALL POINTS DIRECT CORP NORTHERN BUSINESS MACHINES INC ADT COMMERCIAL DIRECTY SENTINEL FIRE PROTECTION KEANE FIRE & SAFETY	261.36 260.70 259.52 257.57 237.00 230.41 229.56 194.27 193.75	0 0 0 0 0 0	
cheduled	PYE BARKER FIRE & SAFETY PSE&G QUENCH USA, INC UFS ANNE ARUNDEL COUNTY OPTIMUM ALL POINTS DIRECT CORP NORTHERN BUSINESS MACHINES INC ADT COMMERCIAL DIRECTY SENTINEL FIRE & SAFETY BRIGHTSPEED	26.136 260.70 259.52 257.57 237.00 230.41 229.56 194.27 193.75 188.42	0 0 0 0 0 0 0	
cheduled	PYE BARKER FIRE & SAFETY PSE&G QUENCH USA, INC. USS ANNE ARUNDEL COUNTY OPTIMUM ALL POINTS DIRECT CORP NORTHERN BUSINESS MACHINES INC ADT COMMERCIAL DIRECTY SENTINE, FIRE PROTECTION KEANE FIRE & SAFETY BRIGHTSPEED NEKONIA	261.36 260.70 259.52 257.57 237.00 230.41 229.56 194.27 193.75 188.42 185.40 169.64	0 0 0 0 0 0	
cheduled che	PYE BARKER FIRE & SAFETY PSE&G QUENCH USA, INC UFS ANNE ARUNDEL COUNTY OPTIMUM ALL POINTS DIRECT CORP NORTHERN BUSINESS MACHINES INC ADT COMMERCIAL DIRECTY SENTINEL FIRE & SAFETY BRIGHTSPEED	26.136 260.70 259.52 257.57 237.00 230.41 229.56 194.27 193.75 188.42	0 0 0 0 0 0 0	
theduled the	PYE BARKER FIRE & SAFETY PSE&G QUENCH USA, INC UFS ANNE ARUNDEL COUNTY OPTIMUM ALL POINTS DIRECT CORP NORTHERN BUSINESS MACHINES INC ADT COMMERCIAL DIRECTY SENTINEL FIRE PROTECTION KEANE FIRE & SAFETY BRIGHTSPEED NEXONIA JACOB GALANTE BOXED ANUKRAMA, LLC	261.36 260.70 259.52 257.57 237.00 230.41 229.56 194.27 193.75 188.42 169.64 157.50 156.93 150.00	0 0 0 0 0 0 0 0 0 0	
heduled	PYE BARKER FIRE & SAFETY PSE&G QUENCH USA, INC. UIS AANK ARUNDEL COUNTY OPTIMUM ALL POINTS DIRECT CORP NORTHERN BUSINESS MACHINES INC ADT COMMERCIAL DIRECTY SENTINEE FIRE PROTECTION KEANE FIRE & SAFETY BRIGHTSPEED NEKONIA JACOB GALANTE BOXED ANUKRAMA, LLC CMI INC.	261.36 260.70 259.52 257.57 237.00 230.41 229.56 194.27 193.75 188.42 185.40 169.64 157.50 156.93 150.00	0 0 0 0 0 0 0 0 0	
heduled heduled	PYE BARKER FIRE & SAFETY PSE&G QUENCH USA, INC UFS ANNE ARUNDEL COUNTY OPTIMUM ALL POINTS DIRECT CORP NORTHERN BUSINESS MACHINES INC ADT COMMERCIAL DIRECTY SENTINEL FIRE PROTECTION KEANE FIRE & SAFETY BRIGHTSPEED MESONIA JACOB GALANTE BOKED ANUKRAMA, LLC CMI INC. ZENCHARTS, LLC	261.36 260.70 259.52 257.57 237.00 230.41 229.56 194.27 193.75 188.42 169.64 157.50 156.93 150.00 138.04	0 0 0 0 0 0 0 0 0 0 0	
cheduled che	PYE BARKER FIRE & SAFETY PSE&G QUENCH USA, INC. UIS AANK ARUNDEL COUNTY OPTIMUM ALL POINTS DIRECT CORP NORTHERN BUSINESS MACHINES INC ADT COMMERCIAL DIRECTY SENTINEE FIRE PROTECTION KEANE FIRE & SAFETY BRIGHTSPEED NEKONIA JACOB GALANTE BOXED ANUKRAMA, LLC CMI INC.	261.36 260.70 259.52 257.57 237.00 230.41 229.56 194.27 193.75 188.42 185.40 169.64 157.50 156.93 150.00	0 0 0 0 0 0 0 0 0	

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Scheduled	QUEST DIAGNOSTICS	115.57	0
Scheduled	MATTHEW DOOLEY	115.00	0
Scheduled	NICOLE EADDY	112.26	0
Scheduled	KRYPTON CAR WASH (SUPER CAR WASH)	100.00	0
Scheduled	JAN-PRO CLEANING OF CENTRAL N.J.	98.96	0
Scheduled	SOUTHERN CALIFORNIA TELEPHONE COMPANY	97.02	0
Scheduled	RHONDA DOUGHERTY	90.00	0
Scheduled	RDS TEAM	80.28	0
Scheduled	CULLIGAN OF ONTARIO	77.14	0
Scheduled	DIRECT SUPPLY, INC.	75.63	0
Scheduled	DE LAGE LANDEN FINANCIAL SERVICES, INC	75.03	0
Scheduled	NEW YORK CITY DEPT. OF FINANCE	75.00	0
Scheduled	SECURITY SHREDDING ENTERPRISES	63.98	0
Scheduled	COPY CAT COPIER SERVICE	56.04	0
Scheduled	NYC DEPARTMENT OF FINANCE	50.00	0
Scheduled	BURRTEC WASTE & RECYCLING SVCS	48.56	0
Scheduled	AT&T	45.91	0
Scheduled	MARC ELLISON	43.40	0
Scheduled	BESTNOTES	40.00	0
Scheduled	AIRGAS USA, LLC	37.64	0
Scheduled	COMCAST	36.42	0
Scheduled	BRIANNA DIPALERMO	34.36	0
Scheduled	TECO	24.92	0
Scheduled	FILTERSHINE NEW ENGLAND, LLC	17.53	0

Exhibit B

10030	CLAIM NAME	Allowed Claim Amount
026 033	588 E SAN LORENZO OWNER LLC 18307 BOYS RANCH ROAD OWNER LLC	2,086,00 2,068,00
33 18	CURTIS, CYNTHIA A	756,08
96	TRUPATH HOLDINGS LLC	710,00
	MCDERMOTT WILL & EMERY LLP	689,36
023	INFINITY BEHAVIORAL HEALTH SERVICES LLC	446,11
0041 1	CITY OF PEMBROKE PINES, FLORIDA	439,36 400,00
1136	FEEHERY, MATTHEW JOHN VOGEL, DAVID	362,09
0013	BOLIVE LLC	274,09
0092	CAMP MEADE INVESTMENTS I LLC	195,76
0002	314 10TH STREET LP	142,83
1	CIGNA HEALTH & LIFE INSURANCE COMPANY	129,25
0081 6	UNIDINE CORPORATION HANOVER ASSOCIATES	110,31 103,23
4	CIGNA HEALTH & LIFE INSURANCE COMPANY	96,43
3	CLIENT ID 17	80,00
cheduled	COMPLETE POOL	78,60
cheduled	ANKURA CONSULTING GROUP LLC	76,30
0079	UNIDINE CORPORATION	67,36
0082 0075	UNIDINE CORPORATION UNIDINE CORPORATION	65,33 63,57
0040	CROWE LLP	57,16
0076	UNIDINE CORPORATION	54,32
0080	UNIDINE CORPORATION	53,05
0011	PURELINQ LLC	50,00
0065	VIDEAU LLC CIGNA HEALTH & LIFE INSURANCE COMPANY	49,50
3 0003	44 COURT STREET LLC	41,42 35,40
2	CIGNA HEALTH & LIFE INSURANCE COMPANY	25,64
0089	K&L GATES LLP	25,57
23	UNITEDHEALTHCARE INSURANCE COMPANY	25,00
.0074	MAXIM HEALTHCARE STAFFING SERVICES INC	23,81
0001	ADTAXI UNITEDHEALTHCARE INSURANCE COMPANY	22,50 22,00
1 0111	DEPARTMENT OF THE TREASURY - IRS	22,00
0045	GREATAMERICA FINANCIAL SERVICES	19,00
	UNITEDHEALTHCARE INSURANCE COMPANY	14,00
0084	CELLCO PARTNERSHIP	11,59
heduled	BOWMAN & COMPANY LLP	10,65
0024 0107	DATA FACTS INC DEPARTMENT OF THE TREASURY - IRS	9,40 7,58
08	DEPARTMENT OF THE TREASURY - IRS	6,97
cheduled	UNITEX TEXTILE SERVICES LLC	6,83
0128	DEPARTMENT OF THE TREASURY - IRS	6,66
0077	UNIDINE CORPORATION	6,49
cheduled 0022	WEX ENTERPRISE EXXONMOBIL CARD	6,36
0106	SUBURBAN PROPANE DEPARTMENT OF THE TREASURY - IRS	6,31 6,10
0127	DEPARTMENT OF THE TREASURY - IRS	5,63
	CLIENT ID 4	5,50
.0043	GREATAMERICA FINANCIAL SERVICES	5,34
.0061 cheduled	CLIENT ID 16 KEITH HURWITZ	5,00
0021	EMPIRE PROFESSIONAL PHARMACY INC	5,00 4,79
0048	MCKESSON MEDICAL-SURGICAL INC	4,72
cheduled	ALLIED WORLD INSURANCE COMPANY	4,37
cheduled	CITY OF HAVERHILL - SEWER/WATER	4,02
0	FRANCHISE TAX BOARD	4,01
)	UNITEDHEALTHCARE INSURANCE COMPANY UNITEDHEALTHCARE INSURANCE COMPANY	4,00
4	FLORIDA POWER & LIGHT	4,00 3,45
) 141	CITY OF PALM SPRINGS	3,42
063	LOCHNESS MEDICAL SUPPLIES INC	3,30
	UNITEDHEALTHCARE INSURANCE COMPANY	3,00
0055	CLIENT ID 5	3,00
0004	CAPITAL LANDSCAPING LLC	2,82
:heduled 09	DESERT FIRE EXTINGUISHER CO INC. DEPARTMENT OF THE TREASURY - IRS	2,79 2,62
	UNITEDHEALTHCARE INSURANCE COMPANY	2,00
7	NY STATE DEPT OF TAXATION AND FINANCE	2,00
heduled	SCOREBUDDY, SENTIENT SOLUTIONS LIMITED	1,88
cheduled	SOUTHERN CALIFORNIA EDISON	1,84
0049 6	MCKESSON MEDICAL-SURGICAL INC SENTIENT SOLUTIONS LTD	1,66
0000	ODP BUSINESS SOLUTIONS LLC	1,48
1	DEPARTMENT OF THE TREASURY - IRS	1,11
0060	YOGA 4 CHANGE INCORPORATED	97
	CITY OF FORT LAUDERDALE	81
	CAPITAL CITY SEWER SERVICE INC	79
cheduled 0017	KINGZ OF KUTS (CHARLES STEWART)	79
0017 0116	SPECTRUM DEPARTMENT OF THE TREASURY - IRS	57
0116	DEPARTMENT OF THE TREASURY - IRS	55
0034	AMEX TRS CO INC	53
cheduled	UNITED CLINICAL LABORATORY	51
	UNITEDHEALTHCARE INSURANCE COMPANY	50
1	UNITEDHEALTHCARE INSURANCE COMPANY	50
.0008 31	JOHN'S SEWER FRANCHISE TAX BOARD	49
0109	DEPARTMENT OF THE TREASURY - IRS	44
0093	MASSACHUSETTS DEPARTMENT OF REVENUE	41
0015	SPECTRUM	41
0140	CITY OF FORT LAUDERDALE	40
.8 .0108	ULINE DEPARTMENT OF THE TREASURY - IRS	35 35
0108	GORDON REES SCULLY MANSUKHANI LLP	35
cheduled	LEIGH BRODY	30
2	FLORIDA POWER & LIGHT	26
0057	COCKEY'S ENTERPRISE	26
cheduled	PALM SPRINGS DISPOSAL SERVICES INC	25
3	FRANCHISE TAX BOARD	22
cheduled cheduled	PESTCO SERVICES MIRABITO NATURAL GAS	18 12
cheduled 0047	MIRABITO NATURAL GAS WESTERN EXTERMINATOR	12
	RHODE ISLAND DIVISION OF TAXATION	11
0137		
.0137 '8	DEPARTMENT OF THE TREASURY - IRS	3