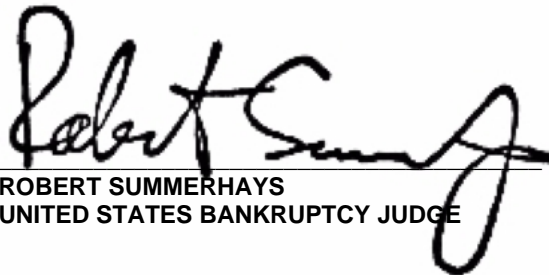




SO ORDERED.

SIGNED December 20, 2016.


ROBERT SUMMERHAYS
UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF LOUISIANA
Lafayette Division

IN RE: CASE NO. 16-50740
PROGRESSIVE ACUTE CARE, LLC, et al. CHAPTER 11
DEBTORS JOINTLY ADMINISTERED

**ORDER AUTHORIZING EMPLOYMENT AND RETENTION OF
TFG CONSULTING, LLC AS HEALTHCARE ACCOUNTANTS AND CONSULTANTS**

Considering the *Ex Parte Application for Authority to Employ and Retain TFG Consulting, LLC as Healthcare Accountants and Consultants* [P-407] filed by Progressive Acute Care, LLC, Progressive Acute Care Avoyelles, LLC, Progressive Acute Care Oakdale, LLC, and Progressive Acute Care Winn, LLC as debtors and debtors-in-possession herein (collectively, the “Debtors”); the record of this administratively consolidated matter; and, applicable law;

IT IS ORDERED that the Debtors are authorized to retain Michael F. Freeman and the firm of TFG Consulting, LLC as healthcare accountants and consultants in this chapter 11 case on the

terms and conditions set forth in the engagement letter attached hereto.

###

BARBARA B. PARSONS (LA Bar Roll No. 28714)
Steffes, Vingiello & McKenzie, LLC
13702 Coursey Blvd., Building 3
Baton Rouge, Louisiana 70817
Telephone: (225) 751-1751
Facsimile: (225) 751-1998
E-mail: bparsons@steffeslaw.com
Counsel for Debtors



November 1, 2016

Mr. Wayne Thompson
Progressive Acute Care, LLC
2210 7th Street Suite B
Mandeville, LA 70471

Dear Wayne:

We are pleased to confirm the understanding of the terms and objectives of our engagement and the nature and limitations of the services that were previously verbally agreed upon to provide for Progressive Acute Care, LLC.

SERVICES PROVIDED

MEDICARE and MEDICAID COST REPORT(S)

We will compile your Medicare CMS Form 2552/287 and Medicaid Cost Reports for the following provider's year ends for the **FIXED** fees specified below:

Provider Name	Year End	Medicare	Medicaid/MCO	
Oakdale Community Hospital	8/31/16	10,800	Included	
Avoyelles Hospital	8/31/16	10,800	Included	
Winn Parish Medical Center	8/31/16	10,800	Included	
Progressive Acute Care, LLC	8/31/16	2,750	N/A	Home Office CMS Form 287

A specialized compilation is limited to presenting in the form prescribed by the appropriate regulatory authorities, information that is the representation of management. We will expect that your personnel provide us with all the required information necessary to complete the reports.

AUDIT ADJUSTMENT DISPUTE/RESOLUTION AND APPEAL COORDINATION

We also agree to provide comprehensive audit support for any of the above providers for the duration of this agreement regardless of the year end of the provider. For example, if Winn Parish Medical Center's December 31, 2013 cost report is desk reviewed on February 13, 2017, the services would be included in the agreement. However, PAC agrees to provide us with information needed to properly dispute adjustments as well as copies of any correspondence received from the MAC in a timely manner.

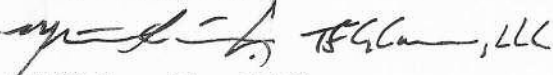
We agree to make records and work papers available upon the request of your fiscal intermediary, CMS, or any other authorized government agency to the extent required in PRM I Section 2304.1. However, we agree to keep all financial data, projections, business plans, and proprietary information confidential to any other outside parties or competitors.

We also agree to sign and execute a business associate agreement that will prohibit the disclosure of protected health information and ensure that we use proper safeguards to prevent the disclosure of protected health information.

We appreciate the opportunity to submit this engagement letter to Progressive Acute Care, LLC for consideration and believe this letter accurately summarizes the significant terms of our verbal agreement.

If you agree with the terms of our engagement as described in this letter, please have an authorized representative sign, in the space indicated below, and email us the signed copy.

Very truly yours,


TFG Consulting, LLC

RESPONSE:

This letter correctly sets forth the understanding of Progressive Acute Care.

Authorized Signature	Title	Date
----------------------	-------	------

Notice Recipients

District/Off: 0536-4
Case: 16-50740

User: mcomeaux
Form ID: pdf8

Date Created: 12/20/2016
Total: 79

Recipients submitted to the BNC (Bankruptcy Noticing Center) without an address:

tr DIP
op Garden City Group, LLC
cr Jefferson Sprinkler, Inc.
intp CHRISTUS Health
cr Allen Emergency Group, LLC
cr Winn Emergency Group, LLC
cr Avoyelles Emergency Group, LLC
cr Iberia Emergency Group, LLC
cr Iberia Physician Services, LLC
cr The Schumacher Group of Louisiana, Inc.
cr Sheridan Healthcare of Louisiana, Inc.
cr De Lage Landen Financial Services, Inc.
cr Karl Storz Capital
cr Philips Medical Capital, LLC

TOTAL: 14

Recipients of Notice of Electronic Filing:

ust Office of U. S. Trustee USTPRegion05.SH.ECF@usdoj.gov
aty Alan H. Goodman alan.goodman@bswllp.com
aty Andrew H. Sherman asherman@sillscummis.com
aty Armistead M. Long along@gordonarata.com
aty Barbara B. Parsons bparsons@steffeslaw.com
aty Bradley L. Drell bdrell@goldweems.com
aty Brandon A. Brown bbrown@stewartrobbins.com
aty Gail Bowen McCulloch gail.mcculloch@usdoj.gov
aty Henry C. Perret, Jr. hperret@perretlaw.com
aty J. Eric Lockridge eric.lockridge@keanmiller.com
aty John M. Landis jlandis@stonepigman.com
aty Joseph P. Hebert jphebert@liskow.com
aty Kimberly L. Humbles kimberly.humbles@la.gov
aty Mark J. Chaney, III mchaney@mcglinchey.com
aty Mark P. Seyler mseyler@barkleythompson.com
aty Noel Steffes Melancon nsteffes@steffeslaw.com
aty Randall L. Wilmore rwilmore@goldweems.com
aty Richard A. Aguilar raguilar@mcglinchey.com
aty Richard J. Reynolds rreynolds@ahmgt.com
aty Robin R. DeLeo Elaine@dreher-la.com
aty Ronald J. Savoie ronnie@jlaw.net
aty Sharon S. Whitlow ssw@longlaw.com
aty Stephen D. Wheelis steve@wheelis-rozanski.com
aty Steven E. Adams sea2334@yahoo.com
aty Thomas E. St. Germain ecf@weinlaw.com
aty Thomas J. Lutkewitte tlutkewitte@favretlaw.com
aty Victoria Viator Theriot ttheriot@neunerpate.com
aty William E. Steffes bsteffes@steffeslaw.com

TOTAL: 28

Recipients submitted to the BNC (Bankruptcy Noticing Center):

db Progressive Acute Care, LLC Post Office Box 5309 Abita Springs, LA 70420
cr Global Physicians Network, LLC 504 Texas Street Suite 200 Shreveport, LA 71101
intp Southern Textile Services, L.L.C. c/o Armistead M. Long Gordon Arata McCollam Duplantis &
Eagan 400 E. Kaliste Saloom Rd. Suite 4200 Lafayette, LA 70508
cr Southern Textile Services, L.L.C. c/o Armistead M. Long, Esq. Gordon Arata McCollam Duplantis &
Eagan 400 East Kaliste Saloom Rd. Suite 4200 Lafayette, LA 70508
cr TCF Equipment Finance, Inc. Gregory A. Payer 11100 Wayzata Blvd., Suite 801 Minnetonka, MN
55305
cr NES Louisiana, Inc. 39 Main Street Tiburon, CA 94920
cr Pharmacy Service of Winnfield, Incorporated c/o Stephen Shelton P.O. Box 1437 Winnfield, LA
71483
cr Shelton Property West Court Division, LLC c/o Stephen Shelton P.O. Box 1437 Winnfield, LA
71483
cr Doerle Food Services LLC 103 Kol Drive Broussard, La 70518
cr CLECO Corporation Wheelis & Rozanski P.O. Box 13199 Alexandria, La 71315
cr Mobile Imaging Services, LLC Wheelis & Rozanski P.O. Box 13199 Alexandria, LA 71315
crcm Official Committee of Unsecured Creditors for Progressive Acute Care, LLC c/o Christopher
Lehmann 7000 Cardinal Place Dublin, OH 43017

intp	Louisiana Department of Health & Hospitals	c/o Kimberly Humbles	P. O. Box 3836	Baton Rouge, LA 70821-3836
intp	Trent McMorris, Sr.	Oscar L. Shoenfelt, III	2109 Perkins Road	Baton Rouge, LA 70808
sp	Jack M. Stoler	Sullivan Stoler Knight, LC	909 Poydras Street, Suite 2600	New Orleans, LA 70112
cr	Parallon Business Solutions, LLC	c/o NeunerPate	1001 W. Pinhook Rd., Suite 200	Lafayette, LA 70503
cr	Richard Hylland	3500 S Phillips Ave Ste 110	Sioux Falls, SD 57105	
cr	De Leo Law Firm	800 Ramon St.	Mandeville, la 70448	
cr	Prime Alliance Bank	1868 South 500 West	Woods Cross, UT 84087	
cr	Siemens Financial Services, Inc.	170 Wood Avenue South	Iselin, NJ 08830	
fa	SOLIC Capital LLC	c/ Neil Luria	1603 Orrington Ave Ste 1600	Evanston, IL 60201
fa	SOLIC Capital Advisors, LLC	c/o Neil Luria	1603 Orrington Ave Ste 1600	Evanston, IL 60201
cr	Wells Fargo Vendor Financial Services, LLC	c/o Mark J. Chaney, III	601 Poydras Street	12th Floor New Orleans, LA 70130
cr	DHP Iberia Rehab, L.L.C.	501 West St. Mary Blvd., Suite 210	Lafayette, LA 70506	
cr	Business First Bancshares, Inc.	d/b/a Business First Bank	Long Law Firm	4041 Essen Lane, Suite 500 Baton Rouge, LA 70809
stkhld	Tom Jacobson	575 Sioux Point Road	North Sioux City, SD 57049	
stkhld	Grant Shumaker	575 Sioux Point	North Sioux City, SD 57049	
stkhld	Steve Meyer	575 Sioux Point Road	North Sioux City, SD 57049	
stkhld	Steve Stokesbary	575 Sioux Point Road	North Sioux City, SD 57049	
stkhld	Ray Sherman	575 Sioux Point Road	North Sioux City, SD 57049	
stkhld	Dan Kensinger	575 Sioux Point Road	North Sioux City, SD 57049	
stkhld	DeAnna W Jensen Living Trust Dated Jan 26, 2012, Dr. Wade Jensen, Trustee			575 Sioux Point Road Norht Sioux City, SD 57049
aty	William E. Steffes	Steffes, Vingiello & McKenzie, LLC	13702 Coursey Blvd., Bldg. 3	Baton Rouge, LA 70817
acc	Michael Freeman	TFG Consulting	8550 United Plaza Blvd, Ste 702	Baton Rouge, LA 70809
aty	Boris I. Mankovestskiy	Sillis Cummins & Gross, PC	One Riverfront Plaza	Newark, NJ 07102
aty	Cliff A LaCour	1001 W Pinhook Rd Ste 200	Lafayette, LA 70503	
aty	George C. Freeman, III	Barrasso Usdin Kupperman et al	909 Poydras Street, Suite 2400	New Orleans, LA 70112

TOTAL: 37