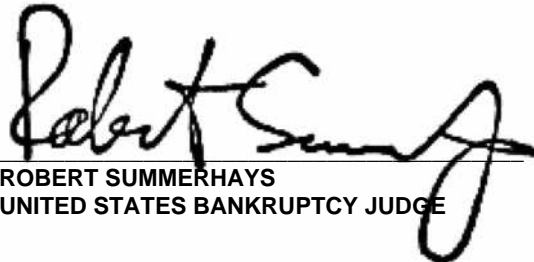




SO ORDERED.

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
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United States Bankruptcy Court
Western District of Louisiana

In re:
Progressive Acute Care, LLC
Debtor

Case No. 16-50740-RRS
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0536-4

User: mcomeaux
Form ID: pdf8

Page 1 of 2
Total Noticed: 37

Date Rcvd: Dec 20, 2016

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Dec 22, 2016.

db +Progressive Acute Care, LLC, Post Office Box 5309, Abita Springs, LA 70420-5309
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 70503-2451
aty +George C. Freeman, III, Barrasso Usdin Kupperman et al, 909 Poydras Street, Suite 2400,
New Orleans, LA 70112-4004
aty +William E. Steffes, Steffes, Vingiello & McKenzie, LLC, 13702 Coursey Blvd., Bldg. 3,
Baton Rouge, LA 70817-1372
cr +Business First Bancshares, Inc. d/b/a Business Fir, Long Law Firm,
4041 Essen Lane, Suite 500, Baton Rouge, LA 70809-7319
cr +CLECO Corporation, Wheelis & Rozanski, P.O. Box 13199, Alexandria, La 71315-3199
cr +DHP Iberia Rehab, L.L.C., 501 West St. Mary Blvd., Suite 210, Lafayette, LA 70506-4699
stkhld +Dan Kensinger, 575 Sioux Point Road, North Sioux City, SD 57049-5312
cr +De Leo Law Firm, 800 Ramon St., Mandeville, la 70448-5035
stkhld +DeAnna W Jensen Living Trust Dated Jan 26, 2012, D, 575 Sioux Point Road,
Norht Sioux City, SD 57049-5312
cr Doerle Food Services LLC, 103 Kol Drive, Broussard, La 70518
cr +Global Physicians Network, LLC, 504 Texas Street, Suite 200, Shreveport, LA 71101-3526
stkhld +Grant Shumaker, 575 Sioux Point, North Sioux City, SD 57049-5312
sp +Jack M. Stplier, Sullivan Stplier Knight, LC, 909 Poydras Street, Suite 2600,
New Orleans, LA 70112-1033
intp Louisiana Department of Health & Hospitals, c/o Kimberly Humbles, P. O. Box 3836,
Baton Rouge, LA 70821-3836
acc +Michael Freeman, TFG Consulting, 8550 United Plaza Blvd, Ste 702,
Baton Rouge, LA 70809-0200
cr +Mobile Imaging Services, LLC, Wheelis & Rozanski, P.O. Box 13199,
Alexandria, LA 71315-3199
cr +NES Louisiana, Inc., 39 Main Street, Tiburon, CA 94920-2507
cr +Official Committee of Unsecured Creditors for Prog, c/o Christopher Lehmann,
7000 Cardinal Place, Dublin, OH 43017-1091
cr +Parallon Business Solutions, LLC, c/o NeunerPate, 1001 W. Pinhook Rd., Suite 200,
Lafayette, LA 70503-2451
cr +Pharmacy Service of Winnfield, Incorporated, c/o Stephen Shelton, P.O. Box 1437,
Winnfield, LA 71483-1437
cr +Prime Alliance Bank, 1868 South 500 West, Woods Cross, UT 84010-7453
stkhld +Ray Sherman, 575 Sioux Point Road, North Sioux City, SD 57049-5312
cr +Richard Hylland, 3500 S Phillips Ave Ste 110, Sioux Falls, SD 57105-6864
fa +SOLIC Capital LLC, c/ Neil Luria, 1603 Orrington Ave Ste 1600, Evanston, IL 60201-5064
fa +SOLIC Captial Advisors, LLC, c/o Neil Luria, 1603 Orrington Ave Ste 1600,
Evanston, IL 60201-5064
cr +Shelton Property West Court Division, LLC, c/o Stephen Shelton, P.O. Box 1437,
Winnfield, LA 71483-1437
cr +Siemens Financial Services, Inc., 170 Wood Avenue South, Iselin, NJ 08830-2726
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 70508-8522
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 70508-8522
stkhld +Steve Meyer, 575 Sioux Point Road, North Sioux City, SD 57049-5312
stkhld +Steve Stokesbary, 575 Sioux Point Road, North Sioux City, SD 57049-5312
stkhld +Tom Jacobson, 575 Sioux Point Road, North Sioux City, SD 57049-5312
intp +Trent McMorris, Sr., Oscar L. Shoenfelt, III, 2109 Perkins Road,
Baton Rouge, LA 70808-1488
cr +Wells Fargo Vendor Financial Services, LLC, c/o Mark J. Chaney, III, 601 Poydras Street,
12th Floor, New Orleans, LA 70130-6029

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
cr +E-mail/Text: bankruptcynotices@tcfef.com Dec 20 2016 20:33:06 TCF Equipment Finance, Inc.,
Gregory A. Payer, 11100 Wayzata Blvd., Suite 801, Minnetonka, MN 55305-5503

TOTAL: 1

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

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

***** BYPASSED RECIPIENTS (continued) *****

cr Sheridan Healthcare of Louisiana, Inc.
cr The Schumacher Group of Louisiana, Inc.
cr Winn Emergency Group, LLC

TOTALS: 14, * 0, ## 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Dec 22, 2016

Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on December 20, 2016 at the address(es) listed below:

- Alan H. Goodman on behalf of Interested Party CHRISTUS Health alan.goodman@bswllp.com, kathy.moore@bswllp.com
- Andrew H. Sherman on behalf of Creditor Committee Official Committee of Unsecured Creditors for Progressive Acute Care, LLC asherman@sillscummis.com
- Armistead M. Long on behalf of Creditor Southern Textile Services, L.L.C. along@gordonarata.com, sroberts@gordonarata.com
- Barbara B. Parsons on behalf of Debtor Progressive Acute Care Avoyelles, LLC bparsons@steffeslaw.com, akujawa@steffeslaw.com; bparsons@ecf.courtdrive.com
- Bradley L. Drell on behalf of Creditor Pharmacy Service of Winnfield, Incorporated bdrell@goldweems.com, ddrago@goldweems.com; slouviere@goldweems.com
- Brandon A. Brown on behalf of Creditor De Lage Landen Financial Services, Inc. bbrown@stewartrobins.com, kheard@stewartrobins.com
- Gail Bowen McCulloch on behalf of U.S. Trustee Office of U. S. Trustee gail.mcculloch@usdoj.gov
- Henry C. Perret, Jr. on behalf of Creditor DHP Iberia Rehab, L.L.C. hperret@perretlaw.com
- J. Eric Lockridge on behalf of Creditor Committee Official Committee of Unsecured Creditors for Progressive Acute Care, LLC eric.lockridge@keanmiller.com, Brenda.seneca@keanmiller.com
- John M. Landis on behalf of Creditor Sheridan Healthcare of Louisiana, Inc. jlandis@stonepigman.com, boneil@stonepigman.com
- Joseph P. Hebert on behalf of Creditor Allen Emergency Group, LLC jphebert@liskow.com
- Kimberly L. Humbles on behalf of Interested Party Louisiana Department of Health & Hospitals kimberly.humbles@la.gov
- Mark J. Chaney, III on behalf of Creditor Wells Fargo Vendor Financial Services, LLC mchaney@mcglinchey.com, aparnell@mcglinchey.com
- Mark P. Seyler on behalf of Creditor NES Louisiana, Inc. mseyler@barkleythompson.com
- Michael H. Piper on behalf of Plaintiff Progressive Acute Care Avoyelles, LLC mpiper@steffeslaw.com, mpiper@ecf.courtdrive.com; schassaing@steffeslaw.com
- Noel Steffes Melancon on behalf of Debtor Progressive Acute Care, LLC nsteffes@steffeslaw.com
- Office of U. S. Trustee USTPRegion05.SH.ECF@usdoj.gov
- Randall L. Wilmore on behalf of Creditor Siemens Financial Services, Inc. rwilmore@goldweems.com, atam@goldweems.com
- Richard A. Aguilar on behalf of Creditor Wells Fargo Vendor Financial Services, LLC raguilar@mcglinchey.com, aparnell@mcglinchey.com
- Richard J. Reynolds on behalf of Creditor Global Physicians Network, LLC rreynolds@ahmgt.com
- Robin R. DeLeo on behalf of Creditor De Leo Law Firm Elaine@dreher-la.com
- Ronald J. Savoie on behalf of Creditor Doerle Food Services LLC ronnie@jlaw.net, bob@jlaw.net; konrad@jlaw.net; kincaid@jlaw.net; terry@jlaw.net
- Sharon S. Whitlow on behalf of Creditor Business First Bancshares, Inc. d/b/a Business First Bank ssw@longlaw.com, dawn@longlaw.com
- Stephen D. Wheelis on behalf of Creditor CLECO Corporation steve@wheelis-rozanski.com
- Steven E. Adams on behalf of Attorney Louisiana Department of Health and Hospitals sea2334@yahoo.com
- Thomas E. St. Germain on behalf of Stockholder DeAnna W Jensen Living Trust Dated Jan 26, 2012, Dr. Wade Jensen, Trustee ecf@weinlaw.com, wstgecfemail@gmail.com
- Thomas J. Lutkewitte on behalf of Creditor TCF Equipment Finance, Inc. tlutkewitte@favretlaw.com
- Victoria Viator Theriot on behalf of Creditor Parallon Business Solutions, LLC ttheriot@neunerpate.com
- William E. Steffes on behalf of Debtor Progressive Acute Care Avoyelles, LLC bsteffes@steffeslaw.com, akujawa@steffeslaw.com; bsteffes@ecf.courtdrive.com

TOTAL: 29