



SO ORDERED.

SIGNED January 30, 2017.


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 DAVID D. SCHMIT
AND THE FIRM OF KING, REINSCH, PROSSER & CO., L.L.P
AS CERTIFIED PUBLIC ACCOUNTANTS**

Considering the *Ex Parte Application for Authority to Employ and Retain Certified Public Accountants* [P-432] 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 David D. Schmit and the firm of King, Reinsch, Prosser & Co., L.L.P as certified public accountants in this chapter 11 case, *nunc*

pro tunc to November 21, 2016, on the terms and conditions set forth in the engagement letter attached hereto.

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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 21, 2016

To the Board of Directors
Progressive Acute Care, LLC
2210 7th Street, Suite B
Mandeville, LA 70471

Ladies and Gentlemen:

We are pleased to submit this letter confirming the income tax services we will provide Progressive Acute Care, LLC, a Louisiana Limited Liability Company, for the year ending December 31, 2016.

Income Tax Services

We will prepare Progressive Acute Care LLC's (1) U.S. Return of Partnership Income Form 1065; and, (2) Louisiana Partnership Return of Income Form IT-565, for the year ending December 31, 2016 from information you provide. We will not audit or verify the data you submit, although we may ask for clarification.

We will be available to answer inquiries on specific tax matters and to assist with income tax planning. As part of the tax consulting services we will provide Progressive Acute Care, LLC, we will assist in clarifying tax objectives, gathering necessary tax data, analyzing your current tax positions and making various projections based on management's assumptions and the potential impact of various alternatives.

The Internal Revenue Code and State Tax Law require taxpayers maintain records supporting income tax returns including receipts and cancelled checks. Progressive Acute Care, LLC has responsibility (1) to maintain income tax records; and, (2) for the accuracy and completeness of information submitted to us for preparation of the above income tax returns.

Progressive Acute Care, LLC's income tax returns are subject to review by tax authorities; however, any item an examining agent resolves against Progressive Acute Care, LLC is subject to certain rights of appeal. We will be available to represent Progressive Acute Care, LLC in an income tax examination which will be a separate engagement.

Management Responsibilities

Progressive Acute Care, LLC is responsible for management decisions and functions, and for designating an individual with skill, knowledge and experience to oversee services we provide. Progressive Acute Care, LLC is responsible for evaluating the adequacy and results of services



performed and accepting responsibility for such services. Progressive Acute Care, LLC is also responsible for establishing and maintaining a system of controls including accounting controls.

Engagement Administration, Fees and Other

We estimate that our fees for the income tax services will not exceed \$24,500. The fee estimate is based on anticipated cooperation from your personnel and that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist; however, we will inform you of errors and/or information that comes to our attention during our engagement that fraud and/or illegal acts may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies and/or weaknesses in Progressive Acute Care, LLC accounting controls and/or control structure as part of this engagement.

Closing

Please sign and return this letter if it is in accordance with your understanding.

Very truly,

KING, REINSCH, PROSSER & CO., L.L.P.

David D. Schmit

Accepted on behalf of:

PROGRESSIVE ACUTE CARE, LLC

By: _____

Title: _____

Date: _____

Notice Recipients

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

User: mcomeaux
Form ID: pdf8

Date Created: 1/31/2017
Total: 80

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
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aty Mark P. Seyler mseyler@barkleythompson.com
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aty Robin R. DeLeo Elaine@dreher-la.com
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aty Sharon S. Whitlow ssw@longlaw.com
aty Stephen D. Wheelis steve@wheelis-rozanski.com
aty Steven E. Adams sea2334@yahoo.com
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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 Captial 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
acc	David Schmit	King, Reinsch, Prosser, Co	522 4th St Ste 200	Sioux City, IA 51101
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: 38