

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SOUND SHORE MEDICAL CENTER OF
WESTCHESTER, *et al.*,

Debtors.

Chapter 11

Case No. 13-22840 (RDD)

Jointly Administered

FEE APPLICATION SUMMARY SHEET

**AMENDED FIRST AND FINAL FEE APPLICATION OF
PRICEWATERHOUSECOOPERS LLP, AS AUDITORS OF THE DEBTORS,
FOR COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED DURING THE PERIOD
FROM JUNE 27, 2013 THROUGH NOVEMBER 5, 2014
PURSUANT TO 11 U.S.C. § 330(a), OR ALTERNATIVELY, 11 U.S.C. § 328(a)**

Name of Applicant:	PricewaterhouseCoopers LLP (" <u>PwC</u> ")
Role of Applicant:	Auditors for the Debtors
Date of Retention	June 27, 2013 (Order retaining PwC entered on August 19, 2013)
Period for which compensation and reimbursement sought:	June 27, 2013 through November 5, 2014 (the " <u>Fee Period</u> ")
Amount of total fees incurred during this period:	\$ 1,580,000.00
Amount of expenses incurred during this period:	\$ 14,813.67
Total fees and expenses requested:	\$ 1,594,813.67
Blended Hourly Rate during this period:	\$ 243.58
Compensation previously requested:	\$ 0.00
Compensation previously awarded:	\$ 0.00
Expense previously requested:	\$ 0.00
Expenses previously awarded:	\$ 0.00

This is a: ☐ Monthly ☐ Interim ☒ Final

PRIOR MONTHLY FEE APPLICATIONS FILED

None. There were no Monthly Fee Applications filed during the Fee Period.

I. ORIGINAL FEE ALLOCATIONS

SUMMARY OF HOURS AND FEES BY PROJECT CATEGORY

<u>Project Category and Billing Category</u>	<u>Hours</u>	<u>Total Compensation</u>
Fixed Fee Services		
<i>Independent Audit Services</i>		
2011 Audit	635.50	\$85,000.00
2013 Medical Center Audit	2,336.60	\$575,000.00
2013 Hospital Audit	1,108.70	\$325,000.00
<i>Subtotal - Hours and Compensation - Independent Audit Services</i>	4,080.80	\$985,000.00
Subtotal - Hours and Compensation - Fixed Fee Services	4,080.80	\$985,000.00
Total Hours/Fees - Original Allocations	4,080.80	\$985,000.00

SUMMARY OF HOURS AND RATES BY PROFESSIONALS

<u>Project Category and Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Total Compensation</u>
Fixed Fee Services			
<i>2011 Audit</i>			
Christopher S Cox	Partner	4.00	
Timothy R Weld	Partner	24.00	
Karen Castelli Kassar	Senior Manager	169.00	
Christopher J Campbell	Manager	282.70	
Thuyet The To	Senior Associate	24.30	
Bei Li	Associate	28.50	
Briana Mary Turnbaugh	Associate	14.00	
Ermin Deljanin	Associate	36.00	
Eugene Chai	Associate	21.00	
Matthew M Macaluso	Associate	32.00	
<i>Subtotal - Hours and Compensation - Independent Audit Services</i>		635.50	\$85,000.00
<i>2013 Medical Center Audit</i>			
Timothy R Weld	Partner	77.00	

<u>Project Category and Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Total Compensation</u>
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2013 Medical Center Audit (continued)

Ralph DeAcetis	Senior Managing Director	7.40
John Joseph Emanuel	Director	5.50
Severino Landingin	Director	14.50
Karen Castelli Kassar	Senior Manager	124.00
Kelly Michelle Smith	Senior Manager	27.00
Steven B Gurtman	Senior Manager	66.00
Cameron Evans Deiter	Manager	0.50
Christopher J Campbell	Manager	337.80
Ryan Charzewski	Manager	128.50
Eugene Chai	Senior Associate	5.00
Gabriel R. Young	Senior Associate	8.00
Noam Y Heller	Senior Associate	70.00
Thuyet The To	Senior Associate	24.50
Andres Mario Leiva	Associate	40.00
Bei Li	Associate	151.90
Blake T Brooks	Associate	304.50
Ermin Deljanin	Associate	195.50
Facundo Aramayo	Associate	21.50
Janine E Paliotta	Associate	52.50
Justine Andrea Martinez	Associate	41.00
Maria Agostina García Masucci	Associate	19.00
Marlon Trowers	Associate	231.00
Matthew M Macaluso	Associate	3.00
Pei Peng Wang	Associate	234.50
Travis E Weir	Associate	146.50

Subtotal - Hours and Compensation - Independent Audit Services 2,336.60 ***\$575,000.00***

2013 Hospital Audit

E. Dawn DiMuro-Rogers	Partner	2.00
Timothy R Weld	Partner	29.00
Jesse Reed Tracey	Director	0.50
John Joseph Emanuel	Director	0.10
Laurie Smaldon	Director	1.00
R Scott Cederburg	Director	3.50
Severino Landingin	Director	4.50
Jessica Cooney	Senior Manager	17.50
Karen Castelli Kassar	Senior Manager	23.40
Steven B Gurtman	Senior Manager	28.00
Cameron Evans Deiter	Manager	26.50
Christopher J Campbell	Manager	78.50
Justin R. Pinkel	Manager	8.00

<u>Project Category and Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Total Compensation</u>
<i>2013 Hospital Audit (continued)</i>			
Ryan Charzewski	Manager	5.00	
Tabita K. Tse	Manager	2.00	
Vanina Straniero	Manager	1.00	
Ying Li	Manager	5.00	
Eugene Chai	Senior Associate	8.50	
Katherine L Barnhart	Senior Associate	7.00	
Robert Dwain Hooten	Senior Associate	1.80	
Sau Kuk Yip	Senior Associate	21.00	
Anuj Bhatnagar	Associate	8.30	
Ashley Jane Jonas	Associate	2.00	
Briana Mary Turnbaugh	Associate	56.00	
Brittany Anne Reichwein	Associate	5.00	
Caitlin Elizabeth Dolan	Associate	47.00	
Christine Wamuyu Munyikwa	Associate	4.00	
Diana Liminovic	Associate	8.00	
Esteban Catalano	Associate	10.50	
Eugene Chai	Associate	152.50	
Evan Tyler Cole	Associate	1.50	
Ezequiel Perez del Rio	Associate	13.00	
Gary David Levine	Associate	60.00	
Joseph A Portela	Associate	11.50	
Justine Andrea Martinez	Associate	27.00	
Kristen Nicole Maietta	Associate	105.00	
Kristina Elise Williams	Associate	49.50	
María F Castro Bianchi	Associate	0.50	
Mariano Romero	Associate	2.10	
Marlon Trowers	Associate	9.00	
Matthew M Macaluso	Associate	131.00	
Maximiliano Benitez	Associate	1.50	
Midori Takenaga	Associate	74.50	
Miki Franklin	Associate	55.50	
<i>Subtotal - Hours and Compensation - Independent Audit Services</i>		<i>1,108.70</i>	<i>\$325,000.00</i>
<u>Total Hours/Fees - Original Allocations</u>		<u>4,080.80</u>	<u>\$985,000.00</u>

II. ADDITIONAL FEES INCURRED

SUMMARY OF HOURS AND FEES BY PROJECT CATEGORY

<u>Project Category and Billing Category</u>	<u>Hours</u>	<u>Total Compensation</u>
Fixed Fee Services		
<i>Independent Audit Services – Stub Period</i>		
2013 Medical Center Audit - Stub Period	815.90	\$190,000.00
2013 Hospital Audit - Stub Period	394.50	\$90,000.00
Subtotal - Hours and Compensation - Independent Audit Services	1,210.40	\$280,000.00
<i>Independent Audit Services – Incremental Audit Fees</i>		
2013 Medical Center Audit	642.20	\$165,000.00
2013 Hospital Audit	553.30	\$150,000.00
Subtotal - Hours and Compensation - Independent Audit Services	1,195.50	\$315,000.00
Subtotal - Hours and Compensation - Fixed Fee Services	2,405.90	\$595,000.00
Total Hours/Fees - Additional Fees Incurred	2,405.90	\$595,000.00

SUMMARY OF HOURS AND RATES BY PROFESSIONALS

<u>Project Category and Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Total Compensation</u>
Fixed Fee Services			
<i>Independent Audit Services – Stub Period</i>			
<i>2013 Medical Center Audit - Stub Period</i>			
Timothy R Weld	Partner	31.00	
Severino Landingin	Director	6.00	
Karen Castelli Kassar	Senior Manager	36.00	
Kelly Michelle Smith	Senior Manager	16.00	
Steven B Gurtman	Senior Manager	20.00	
Christopher J Campbell	Manager	48.00	
Gabriel R. Young	Senior Associate	3.00	
Noam Y Heller	Senior Associate	39.00	
Thuyet The To	Senior Associate	15.00	
Andres Mario Leiva	Associate	17.00	
Bei Li	Associate	65.90	
Blake T Brooks	Associate	107.50	
Ermin Deljanin	Associate	72.50	

<u>Project Category and Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Total Compensation</u>
<i>2013 Medical Center Audit - Stub Period (continued)</i>			
Janine E Paliotta	Associate	21.00	
Justine Andrea Martinez	Associate	24.00	
Marlon Trowers	Associate	148.00	
Pei Peng Wang	Associate	69.50	
Travis E Weir	Associate	76.50	
<i>Subtotal - Hours and Compensation - Independent Audit Services</i>		815.90	\$190,000.00
<i>2013 Hospital Audit - Stub Period</i>			
Timothy R Weld	Partner	15.00	
Severino Landingin	Director	4.00	
Karen Castelli Kassar	Senior Manager	5.00	
Steven B Gurtman	Senior Manager	6.00	
Cameron Evans Deiter	Manager	16.00	
Christopher J Campbell	Manager	28.00	
Eugene Chai	Senior Associate	3.00	
Eugene Chai	Associate	101.00	
Justine Andrea Martinez	Associate	22.00	
Kristen Nicole Maietta	Associate	60.00	
Matthew M Macaluso	Associate	87.00	
Midori Takenaga	Associate	26.50	
Miki Franklin	Associate	21.00	
<i>Subtotal - Hours and Compensation - Independent Audit Services</i>		394.50	\$90,000.00
Subtotal - Hours and Compensation – Stub Period		1,210.40	\$280,000.00
<i>Independent Audit Services – Incremental Audit Fees</i>			
<i>2013 Medical Center Audit</i>			
Timothy R Weld	Partner	5.00	
Karen Castelli Kassar	Senior Manager	90.20	
Steven B Gurtman	Senior Manager	30.00	
Ryan Charzewski	Manager	60.00	
Mariya Niyazova	Senior Associate	39.00	
Cara N Veneziano	Associate	64.00	
Christopher W Glynn	Associate	16.00	
Stefano Marchegiani	Associate	338.00	
<i>Subtotal - Hours and Compensation - Independent Audit Services</i>		642.20	\$165,000.00
<i>2013 Hospital Audit</i>			
Timothy R Weld	Partner	5.00	
Gina M Klein	Director	2.50	
John Joseph Emanuel	Director	6.00	

<u>Project Category and Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Total Compensation</u>
<i>2013 Hospital Audit (continued)</i>			
Severino Landingin	Director	2.00	
Karen Castelli Kassar	Senior Manager	104.80	
Steven B Gurtman	Senior Manager	22.00	
Heather L Aspegren	Manager	3.50	
Kate Corgel	Manager	14.50	
Ryan Charzewski	Manager	58.50	
Akmal Khamidov	Senior Associate	2.00	
Allison Marie McNamara	Associate	16.50	
Johnson Wu	Associate	207.00	
Paul A Sacca	Associate	109.00	
<i>Subtotal - Hours and Compensation - Independent Audit Services</i>		<i>553.30</i>	<i>\$150,000.00</i>
Subtotal - Hours and Compensation – Incremental Audit Fees		1,195.50	\$315,000.00
Total Hours/Fees - Additional Fees Incurred		2,405.90	\$595,000.00

III. SUMMARY OF EXPENDITURES

<u>Transaction Type by Project</u>	<u>Total Expenditures</u>
Fixed Fee Services	
<i>Independent Audit Services</i>	
Lodging	\$2,514.86
Meals	\$1,944.16
Mileage Allowance	\$3,672.31
Parking	\$148.00
Public/Ground Transportation	\$5,812.16
Sundry - Other	\$551.18
Photocopies	\$171.00
<i>Subtotal - Expenditures Sought for Independent Audit Services</i>	<i>\$14,813.67</i>
Total Expenditures Sought for Reimbursement	\$14,813.67

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SOUND SHORE MEDICAL CENTER OF
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Debtors.

Chapter 11

Case No. 13-22840 (RDD)

Jointly Administered

**AMENDED FIRST AND FINAL FEE APPLICATION OF
PRICEWATERHOUSECOOPERS LLP, AS AUDITORS OF THE DEBTORS,
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT
OF EXPENSES INCURRED DURING THE PERIOD FROM JUNE 27, 2013
THROUGH NOVEMBER 5, 2014 PURSUANT TO 11 U.S.C. § 330(a),
OR ALTERNATIVELY, 11 U.S.C. § 328(a)**

TO: THE HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

ALL PARTIES ON ACCOMPANYING SERVICE LIST

Current Application:

Applicable Period	Fees Requested	Expenses Requested	Fees Awarded	Expenses Awarded
6/27/2013 to 11/5/2014	1,580,000.00	\$14,813.67	\$0.00	\$0.00

Prior Application:

N/A.

PricewaterhouseCoopers LLP (“PwC”), auditors of Sound Shore Medical Center of Westchester and the other above-captioned debtors (collectively, the “Debtors”), hereby submits this amended first and final fee application (the “Application”) pursuant to section 330(a), or alternatively, section 328(a), of the Bankruptcy Code for compensation for services rendered and

reimbursement of expenses incurred during the period from June 27, 2013 through November 5, 2014¹ (the “Fee Period”), and in support of this Application, respectfully represents as follows:

SUMMARY OF APPLICATION

1. By way of this Application, and pursuant to the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, PwC respectfully seeks allowance of compensation in the amount of \$1,580,000 and reimbursement of expenditures in the amount of \$14,813.67. As set forth in the *Order Authorizing the Employment of PricewaterhouseCoopers, LLP as Auditors for the Debtors, Nunc Pro Tunc to June 27, 2013, and to Pay Certain Outstanding Prepetition Amounts in Connection Therewith* (Docket No. 269) (the “Retention Order,” a copy of which is annexed as **Exhibit A**), PwC was retained as auditors and authorized to file interim and final fee applications for allowance of compensation and reimbursement of expenses.

2. The fees and expenses hereby requested are appropriate under Bankruptcy Code section 330(a) because PwC dutifully performed critical audit services in accordance with the original terms of its retention, and when such terms were subsequently modified by the Debtors, PwC continued to exercise good faith and due diligence to perform these services, despite the Debtors’ failure to seek approval of PwC’s expanded retention and failure to cooperate with PwC’s efforts in the auditing process. Also, the services provided by PwC in these bankruptcy cases benefited the Debtors, their bankruptcy estates, and their creditors.

3. Alternatively, should the Court find that Bankruptcy Code section 328(a) governs this Application, any fees requested beyond the original parameters set forth in the Retention Application are nevertheless appropriate under Bankruptcy Code section 328(a) because the

¹ PwC continues to provide services to the Debtors post-confirmation.

original terms of PwC's engagement proved inadequate and PwC's ability to perform the required services was unforeseeably frustrated by the Debtors' failure to cooperate with PwC.

4. Accordingly, PwC is entitled to an award of the fees and expenses sought.

JURISDICTION AND VENUE

5. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(A), (B) and (O).

6. Venue is proper in the United States Bankruptcy Court for the Southern District of New York pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

7. On May 29, 2013, the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code in this Court. The Debtors continued to operate their businesses as debtors-in-possession pursuant to Bankruptcy Code sections 1107 and 1108. On June 10, 2013, the Office of the United States Trustee appointed the Committee. Docket No. 67.

8. On July 15, 2013, the Debtors filed the *Application for Order Authorizing the Employment and Retention of PricewaterhouseCoopers LLP as Auditors of the Debtors, Nunc Pro Tunc to June 27, 2013, and to Pay Certain Outstanding Prepetition Amounts in Connection Therewith* (the "Retention Application"). Docket No. 166.

9. On August 19, 2013, the Court entered the Retention Order.

10. On November 5, 2014, the Court entered *Findings of Fact, Conclusions of Law and Order Confirming First Amended Plan of Liquidation Under Chapter 11 of the Bankruptcy Code of Sound Shore Medical Center of Westchester, Et Al.* (the "Confirmation Order"). Docket No. 908. The Plan became effective on November 26, 2014.

11. On January 26, 2015, PwC filed the Final Fee Application. Docket No. 996.

SUMMARY OF PROFESSIONAL SERVICES RENDERED

A. Original Scope of Retention

12. The facts supporting this Application are set forth in the accompanying Certification of Timothy R. Weld (the “Weld Certif.”).

13. As set forth in the Retention Application, PwC was originally retained to render the following services:

- a. Audit the consolidated financial statements of the Debtors for the year ending December 31, 2011;
- b. audit the consolidated financial statements of the Debtors for the 16 month period ending April 30, 2013;
- c. audit the Debtors compliance with the types of compliance requirements described in *the U.S. Office of Management and Budgets Circular A-133 Compliance Supplement* that are applicable to each of the Debtors’ and provide reporting in accordance therewith;
- d. prepare the bad debt and charity care agreed-upon procedures reports as required by the State of New York; and
- e. certify the HANH cost report.

Retention Application ¶ 11.

14. The terms and conditions of PwC’s retention were more specifically set forth in the June 27, 2013 engagement letters entered into between (a) PwC and the Sound Shore Medical Center of Westchester (the “Medical Center”) and its affiliates; and (b) PwC and Mount Vernon Hospital (the “Hospital”) (collectively, the “Engagement Letters”). Weld Certif. ¶ 5, Exhs. A, B.

15. Under the original terms of retention, PwC was due to receive (a) \$325,000 plus out-of-pocket expenses for services provided to the Hospital; (b) \$575,000 plus out-of-pocket

expenses for services provided to the Medical Center and its affiliates; and (c) \$85,000 for completion and delivery of the 2011 audit. Retention Application ¶¶ 12-13. Detailed fee and expense reports for these audit services are annexed to the Weld Certif. Id. ¶ 6, Exhs. C, D.

16. These fee amounts were previously calculated on a “fixed” fee structure with periodic progress payments, and were subject to, among other things, (a) appropriate cooperation from the Debtors’ personnel, including timely preparation of necessary schedules; (b) timely responses to PwC’s inquiries; and (c) the timely communication of all significant accounting and financial reporting matters. Id.; see also Engagement Letters.

B. Change in Scope

17. PwC was ultimately required to perform on the Debtors’ behalf significant, additional audit services in the amount of \$280,000 because of a change in scope of the financial statements to be audited. Weld Certif. ¶ 9. The Debtors, their counsel and PwC extensively discussed the need for these additional services and the additional costs to be incurred. Id. ¶¶ 10-12. Detailed fee and expense reports for these additional audit services are annexed to the Weld Certif. Id. ¶ 13, Exh. F.

18. As explained in the Weld Certif., a central consideration for audit procedures is the specific points in time to be examined. Id. ¶¶ 8, 11. In this matter, the Engagement Letters required an audit of the consolidated financial statements at April 30, 2013, and for the sixteen months then ending (the “2013 Audit Reports”), which would require PwC to formulate the majority of its analysis as of the April 30, 2013 balance sheet date.

19. The original scope of the audit was expressly requested by the Debtors and Montefiore Medical Center (“Montefiore”). Id. ¶ 9. In August 2013, however, the Debtors represented that the New York State Department of Health could not accept the 2013 Audit

Reports. Id. ¶ 10. Rather, PwC was informed that it would be required to perform additional audits as of December 31, 2012 and for the year then ending (the “2012 Audit Reports”), as well as of April 30, 2013 and for the four months then ending (the “Stub Period Audits”). Id. As a result, the Debtors and Montefiore instructed PwC to concurrently work on both the 2012 Audit Reports and the Stub Period Audits. Id.

20. In light of these unanticipated circumstances, the parties determined that an amendment to the Engagement Letters would be necessary, and that same should be filed with the Court. Id. ¶ 12. A copy of the Amendment to the Existing Engagement Letters, dated August 23, 2013, is annexed to the Weld Certif. Id. ¶ Exh. E.

21. PwC relied upon representations that the Debtors would facilitate and coordinate any filings relating to the Amendment to the Existing Engagement Letters. Id. ¶ 14. Specifically, the Debtors and their counsel represented that an Amended Retention Application reflecting the change in circumstances, and the associated incremental fees to be incurred, would be filed with the Court; such a document was never filed by the Debtors’ counsel, however. Id. Nevertheless, PwC, in good faith, continued to work towards the completion of the 2012 Audits and 2013 Audits. Id. ¶ 15.

22. A detailed timeline of the pertinent facts and circumstances relating to the change in scope, including PwC’s continued due diligence and good faith, and the conduct of the Debtors and their counsel, is set forth in the Weld Certif. Id.

C. The Debtors’ Failure to Cooperate

23. In addition to the work required by the change in scope of the audit periods, additional services in the amount of \$315,000 were incurred by virtue of the Debtors’ failure to cooperate with PwC. Id. ¶ 20. Detailed fee and expense reports for these additional audit

services are annexed to the Weld Certif. Id. Exh. G.

24. The Engagement Letters expressly set forth the responsibilities of the Debtors' management in the audit process, including their responsibilities and obligations to establish policies and procedures to maintain the accounting reports, receipts, and disbursements, the proper recording of transactions in accounting records, and for the proper reporting of financial information. Id. ¶ 18. As detailed in the Weld Certif., the Debtors' compliance with these duties was necessary to sustain PwC's original fixed fee structure. Id. ¶ 19.

25. A detailed timeline of the pertinent facts and circumstances relating to the Debtors' failure to cooperate is set forth in the Weld Certif. Id. ¶ 15.

LEGAL STANDARD GOVERNING FEE APPLICATION

A. Bankruptcy Code section 330(a) governs this Application.

26. In the Smart World case, the Second Circuit held that pre-approval of a fee arrangement under section 328(a) depends on the totality of the circumstances, including whether the professional's application, or the court's order, referenced section 328(a), and whether the court evaluated the propriety of the fee arrangement before it granted final, and not merely preliminary, approval. Riker, Danzig, Scherer, Hyland & Perretti v. Off. Comm. of Unsecured Creditors (In re Smart World Techs., LLC), 552 F.3d 228, 233 (2d Cir. 2009). Citing this standard, courts have not hesitated to find in appropriate cases an absence of circumstances suggesting pre-approval of a fee arrangement under section 328(a). See, e.g., In re Toohey, 2005 WL 2850417 at *1 (Bankr. W.D. Ky. Oct. 27, 2005) ("In the case at bar, Burns' Application specifically referenced § 328, but the Order approving his Application specifically referenced a contingency fee arrangement 'or as otherwise may be allowed by the Court upon proper application thereof.' Under these circumstances, the Court finds that it did not 'pre-approve' the

contingency arrangement under § 328. Therefore, the Court will review the fee application pursuant to the factors of 11 U.S.C. § 330.”); In re Northeast Express Regional Airlines, Inc., 235 B.R. 695, 699 (Bankr. D. Me. 1999) (“I believe that the express provisions in both the Application and the Order approving the Application stating that ‘all fees and expenses shall remain subject to court approval’ clearly establish that the Applicant and the Court anticipated review under Section 330.”); In re Olympic Marine Servs., Inc., 186 B.R. 651, 654 (Bankr. E.D. Va. 1995) (holding that section 328(a) was inapplicable because retention order provided that counsel’s compensation award would be subject to the court’s “further review”).

27. Likewise, here, although the Retention Order refers to section 328, that fact, by itself, is insufficient to establish that section 328 governs this Application. To the contrary, the Retention Order requires PwC to file interim and final fee applications under sections 330 and 331 and certain rules and procedures, and in so doing, overrides other provisions of the Retention Order or any other document which might require otherwise. See Retention Order at 3 (requiring PwC to file fee applications “notwithstanding anything to the contrary contained herein or in the Application and/or Engagement Letter”). In addition, the Retention Order reserves the United States Trustee’s right to respond or object to PwC’s fee applications on all grounds, including reasonableness under section 330. Id. Also, the Court retained jurisdiction to consider any such response or objection on all grounds, including reasonableness under section 330. Id.

28. Meanwhile, while the Retention Order is replete with references to section 330, it refers to section 328 only twice, and only once in the context of compensation. Id. at 2. Moreover, the single paragraph which addresses compensation under section 328 is expressly subject to other provisions of the Order. Id. at 2 (providing that “[compensation] shall be subject to section 328(a) of the Bankruptcy Code, *except as set forth herein*” (emphasis added)). Also,

although the Retention Application refers to section 328, PwC asserted that it would apply to the Court for payment of compensation and reimbursement of expenses, and it acknowledged that it would accept as compensation such sums as may be allowed by the Court and that fee applications would be subject to approval by the Court. Retention Application ¶ 14.

29. Further, the instant matter is for the following reasons distinguishable from Smart World, in which the Second Circuit held that a fee applicant was precluded from applying for compensation under section 330. First, in Smart World, the application for order approving retention apparently did not refer to any need for approval of compensation before payment. Smart World, 552 F.3d at 230, 233-34. Here, in contrast, PwC asserted in its Application that it would apply to the Court for compensation. Retention Application ¶ 14.

30. Second, in Smart World, the bankruptcy court, in preliminarily approving retention from the bench, found that “the contingency . . . basically addresses the reasonableness that if he doesn’t bring in anything, he doesn’t get paid at all”; that “[i]f [counsel is] unwilling to take that chance, on success being paid and unsuccess not getting anything, that to [the court] addresses the reasonableness of his fee”; that “if [counsel] was under [sections] 330 or 331 [h]e would be liable for his daily time charges”; and that “[the court is] not going to review the time records of the individual merely because of the fact that he agreed to a contingency fee”; and thus, as the Second Circuit observed, the bankruptcy court had specifically noted that section 330 did not apply. Smart World, 552 F.3d at 230, 234. Here, in contrast, the Court not only made no such findings, but the Retention Order refers to section 330 in several instances.

31. Third, in Smart World, the order approving retention did not refer to section 330. Id. at 231. Here, in contrast, again, the Retention Order refers to section 330 several times.

32. Fourth, in Smart World, the United States trustee’s objection recognized that the

application had been submitted under section 328. Id. at 234. Here, in contrast, no other document, filed by any party, recognized that PwC had invoked section 328.

33. Finally, in Smart World, although the order approving retention provided that any compensation would be fixed upon further application of the court, which according to the unsecured creditors committee suggested that the bankruptcy court had retained final approval over the reasonableness of the fee, the Second Circuit noted that such argument overlooked that the language at issue concluded by providing that the fee “shall be in accordance with the within application and the letter of [counsel]”; and thus, the Second Circuit held, the requirement that counsel apply for payment was entirely *pro forma*, because unlike the orders in B.U.M. and Circle K, the order approving retention in Smart World did not provide for any additional layer of substantive approval prior to payment. Id. at 234 (citing In re B.U.M. Int’l, Inc., 229 F.3d 824 (9th Cir. 2000); In re Circle K Corp., 279 F.3d 669, 674 (9th Cir. 2002)).

34. Here, in contrast, the Retention Order requires PwC to file interim and final fee applications under sections 330 and 331 and certain rules and procedures, and this requirement is not qualified by language suggesting that the requirement is subject to other provisions or documents; on the contrary, the Retention Order provides that it is the fee application filing requirement which trumps *other* provisions, and in fact, the paragraph which addresses compensation under section 328 itself is expressly subject to other provisions of the Order. Therefore, the Retention Order does provide for an additional layer of substantive approval prior to payment.

35. For these reasons, section 330(a) governs this Application.

B. PwC’s fees and expenses are appropriate under section 330(a).

36. Under section 330(a), a professional person employed under section 327 may be

awarded “(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and (B) reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 also sets forth the relevant factors for determining an award of compensation:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, extent, and the value of such services, taking into account all relevant factors, including --

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and expertise in the bankruptcy field, and;
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

37. In this District, “[t]he ‘necessary’ standard is interpreted broadly, to include any services that benefit the estate” Siskin v. Geltzer, 2012 WL 2367043, *6 (S.D.N.Y. Jun. 20, 2012) (citing In re Keene Corp., 205 B.R. 690, 695 (Bankr. S.D.N.Y. 1997)). “In order to determine whether the services were ‘necessary,’ courts objectively evaluate whether the services provided were reasonably likely to benefit the estate under the circumstances at the time that the services were rendered.” Id. (citing In re Kohl, 421 B.R. 115, 128-29 (Bankr. S.D.N.Y.

2009)).

38. In the present matter, as set forth above, all of the services provided were necessary to complete the required audits. Indeed, not only were the services provided reasonably likely to benefit the Debtors' estates at the time the services were rendered, they did benefit the estates.

39. Also, review of the detailed fee and expense reports submitted by PwC shows that the amount of compensation requested conforms with the factors set forth by section 330(a), and is fair and reasonable, given (a) the complexity of the case; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of such services; and (e) the costs of comparable services other than in a case under the Bankruptcy Code. Weld Certif. ¶¶ 6, Exhs. C, D; 13, Exh. F; 20, Exh. G.

40. Next, in rendering its services, PwC made every effort to maximize the benefit to the Debtors and to work with other professionals employed in the case to avoid duplication of effort.

41. Finally, any fees beyond the original fee limits set forth in the Retention Application were attributable solely to the change in scope of retention and the Debtors' failure to cooperate, as set forth in more detail below.

42. Accordingly, PwC is entitled to payment under Bankruptcy Code section 330(a).

**C. Alternatively, any pre-approved fee arrangement has proven
to be "improvident" under Bankruptcy Code section 328(a).**

43. Section 328(a) permits a bankruptcy court to pre-approve the "employment of a professional person under section 327 . . . 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). "Notwithstanding such terms and conditions, the

court may allow compensation different from the compensation provided under such terms and conditions after the conclusion of such employment, if such terms and conditions prove to have been improvident in light of developments not capable of being anticipated at the time of the fixing of such terms and conditions.” Id.

44. Under section 328(a), a bankruptcy court is expressly empowered to “totally disregard an employment agreement where necessary and award compensation more appropriate under the individual circumstances of the case.” In re Omegas Group, Inc., 195 B.R. 875, 880 (Bankr. W.D. Ky. 1996) (quoting In re Financial News Network, Inc., 134 B.R. 732, 735 (Bankr. S.D.N.Y. 1991)). Moreover, “the court’s power includes the power to increase as well as decrease the agreed-upon compensation.” Id. (quoting In re Land, 138 B.R. 66, 71 (Bankr. D. Neb.), aff’d, 994 F.2d 843 (8th Cir. 1992)). Indeed, “[t]he legislative history of [section 328(a)] makes clear that ‘[t]he court’s power [to modify the agreement] includes the power to increase as well as decrease the agreed upon compensation.’” Western Monetary Consultants, Inc. v. Allard (In re W. Monetary Consultants, Inc.), 143 B.R. 780, 782 (D. Colo. 1992) (quoting 2 Collier on Bankruptcy ¶ 328.02 at 328-8 (L. King 15th ed. 1992) (quoting H.R.Rep. No. 595, 95th Cong., 1st Sess. 328 (1977), U.S.Code Cong. & Admin.News 1978, 5787, 6285)).

45. An increase in compensation is appropriate where the parties did not foresee “the time, the pressures, or the complexity of [the] case or the phenomenal results achieved.” Omegas, 195 B.R. at 880 (quoting In re Warrior Drilling & Eng’g Co., 9 B.R. 841, 847 (Bankr. N.D. Ala.), modified on other grounds, 18 B.R. 684 (N.D. Ala. 1981)). See also id. (noting that courts which have awarded an increase under section 328(a) have focused on the following factors: (i) the attorney (or professional) seeking compensation had a reasonable belief that he was providing representation on a contingency fee basis; (ii) the results obtained went beyond

reasonable expectations; (iii) the attorney assumed great risk in taking on representation of the case; (iv) the attorney persevered where others would have curtailed their efforts; (v) the attorney's efforts resulted in a significant infusion of funds into the debtor's estate; (vi) the attorney faced a strong adversary and unforeseen pressures; and (vii) the litigation was voluminous and complex (citing In re Malcon Developers, Inc., 138 B.R. 677 (Bankr. N.D.N.Y. 1992))).

46. Thus, courts routinely increase the amount of fees under the "improvident" exception in section 328(a) when circumstances such as these are present. Thus, in Western Monetary Consultants, for instance, the appellate court held that the bankruptcy court did not err in considering under the "improvident" exception an accountant's claim for fees in excess of the limit set in the order authorizing employment, where the additional amount of time needed to complete the work arose from the debtor's failure to provide certain documentation. 143 B.R. at 782.

47. Also, in In re Home Express, Inc., the court held that the chapter 11 debtor-retailer's pervasive managerial vacuum was a development not capable of being anticipated at the time the professionals' flat fees were set, and thus, that an adjustment to the prior order on fee payments was warranted, where the managerial vacuum left the professionals stranded in the case with no leadership or direction and required the professionals to attempt to fill the void; and held that the accountant/financial advisor to the official unsecured creditors committee was entitled to an increase in the flat fee prescribed in the prior order on fee payments to professionals because the original fee proposed by the firm was unrealistically low from the outset, and the debtor had retained no one to perform the tasks that the firm performed for everyone in the case. 213 B.R. 162, 167-68 (Bankr. N.D. Cal. 1997).

48. Other courts have applied the exception as well. See, e.g., In re Gaudette, 2006 WL 1704445 at *2 (Bankr. D.N.H. May 26, 2006) (granting special counsel's fee application seeking additional fees because "the contingency fee agreement limited to the \$200,000 recovery in the Gaudette case was improvident in light of the developments in the litigation in both estates and . . . it would not have been anticipated at the time the agreement was approved," as "[s]urely, two trips to the circuit court of appeals and the ultimate reversal of this Court's opinion could not have been anticipated"); In re Carter, 2004 WL 5846718 at **5-6 (Bankr. N.D. Ga. June 22, 2004) (finding that realtor's compensation as set forth in order approving employment should be altered, and thus, granting trustee's application for approval of realtor's compensation, even though court had allowed debtor to convert case to chapter 13 and thereby prevented trustee from closing on sale of property, on grounds that "[i]t would [have been] unjust under these circumstances to allow the Debtor to benefit from conversion of the case without payment of reasonable and equitable compensation to [realtor]," as "[g]iven the amount of time that passed in the case and the fact that the Debtor had already received her Chapter 7 discharge, the parties could not have anticipated that the Debtor would move to convert her case to Chapter 13 after the Trustee had obtained a contract for sale of the Property," and thus, the court found that "pursuant to § 328(a), the original terms of employment authorized were improvident in light of the Debtor's subsequent decision to convert her case to Chapter 13, and that the Debtor's decision to do [so] was incapable of anticipation at the time the Court authorized [realtor]'s employment"); Mills v. Gurley (In re Gurley), 379 B.R. 194, 200-01 (Bankr. M.D. Fla. 2007) (holding that special counsel was entitled to requested fee award of 15% of total recovery in adversary proceeding, rather than lower amount agreed upon in fee arrangement, because court was not bound under section 328(a) by any agreed percentage, and case was unusual, with

exceptional result); In re Bailey, 1992 WL 12668035 at *3 (Bankr. S.D. Ga. Feb. 21, 1992) (finding terms of counsel's hourly rate to have been improvident, and thus increasing counsel's lodestar rate and thus amount of award, in light of testimony regarding appropriate hourly rate for comparable counsel). See also Williams v. Brown (In re Air Safety Int'l, L.C.), 308 B.R. 90, 95-96 (S.D. Fla. 2003) (holding that bankruptcy court, upon finding that it had power to modify its prior order approving attorneys' employment as co-counsel on contingent fee basis, should have conducted evidentiary hearing to resolve disputed fact issue regarding existence of fraud and mistake related to fee agreement before it declined to exercise such authority; and that matter had to be remanded for determination of this issue and of whether, in light of alleged fraud and mistake, terms and conditions of attorneys' employment had proven to be improvident under section 328); Omeegas, 195 B.R. at 880-82 (electing to award attorney agreed one-third contingency fee of \$330,293.33, based on attorney's satisfaction of factors warranting increase in compensation under section 328(a), where attorney had reasonable belief that he was proceeding on contingency basis; recovery appeared unlikely throughout litigation; attorney brought over \$2.6 million in total cash into estate; parties believed pre-conversion that there would be no recovery at all; attorney negotiated releases of substantial amounts of claims; estate would be able to pay 50% of unsecured claims and 100% of higher priority claims; litigation was complex; and attorney engaged in outstanding litigation efforts).

49. In the present matter, assuming arguendo that section 328(a) governs this Application, the original terms of PwC's compensation proved improvident because the scope of the services required of PwC fundamentally changed after the New York State Department of Health refused the 2013 Audit Reports. Weld Certif. ¶¶ 10-12. As a result, PwC was then required to perform the 2012 Audit Reports and Stub Period Audits. Id. Had PwC been able to

anticipate the eventual change in scope, PwC would have included the additional audits within the original retention agreement. Like the unexpected appeals and reversal in Gaudette, however, 2006 WL 1704445 at *2, the Department's action was simply unforeseeable.

50. The parties' execution of the Amendment to the Existing Engagement Letters demonstrates that the original terms of retention proved to be improvident and needed to be modified. The Debtors, their counsel, and PwC all agreed that additional services would be required, and that additional costs would be incurred as a result. Id. ¶ 12. Nevertheless, although the Debtors represented that they would file the Amendment, and PwC relied on this representation, the Debtors ultimately failed to do so. Id. ¶ 14.

51. Further, PwC could not have anticipated that the Debtors would flagrantly violate their duties under the Engagement Letters, and needlessly prolong and complicate the audit process. Id. ¶¶ 20-22. In this regard, this matter falls within the precedent established by Western Monetary Consultants, in which the court justly considered the increased amount of time needed to complete work that arose from a debtor's failure to provide documentation. 143 B.R. at 782. Also, the Debtors' conduct is akin to the situation in Home Express, Inc., in which the court held that a chapter 11 debtor-retailer's pervasive managerial vacuum was a development not capable of being anticipated at the time that the professionals' flat fees were set, and that an adjustment to the prior order on fee payments was warranted. 213 B.R. at 167-68. Therefore, as in those cases, the improvident exception applies.

52. PwC's decision to continue in good faith to perform services on behalf of the estates, notwithstanding the Debtors' conduct, is yet another factor supporting an award of additional compensation.

53. Finally, this matter is distinguishable from Smart World, wherein the Second

Circuit ruled that none of the developments which allegedly rendered improvident a contingency fee in excess of \$2 million – including divergent positions regarding litigation or settlement that developed between the debtor and the unsecured creditors’ committee, the debtor’s desire to benefit equity holders rather than creditors, or the length of time that litigation continued – were developments not capable of being anticipated at the time the debtor’s contingency fee agreement with special counsel was pre-approved. Smart World, 552 F.3d at 235. In contrast, as set forth above, the Department of Health’s edict, and the Debtors’ refusal to cooperate with PwC, were not foreseeable at the time of retention.

54. Accordingly, assuming arguendo that PwC’s application is subject to section 328(a), the original terms of PwC’s compensation proved improvident, and thus, an increase in compensation is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

55. To the best of its knowledge, PwC believes that this Application and the description of services set forth herein comply with the Retention Order, which granted a limited waiver of the information requirements relating to compensation requests set forth in the United States Trustee Guidelines. Specifically, the Retention Order excused PwC from keeping time records for services rendered in one-tenth (0.1) of an hour increments; instead, PwC was allowed to submit reasonably detailed records of time in half-hour (0.5) increments. To the extent that this Application does not comply in all respects with any requirements set forth in either the Retention Order or United States Trustee Guidelines, PwC believes that such deviations are not material and respectfully requests that such requirements be waived.

NOTICE

56. PwC has arranged for this Application to be served upon: (a) the Debtors; (b)

Garfunkel Wild, P.C., counsel to the Debtors; (c) the Office of the United States Trustee for the Southern District of New York; (d) Alston & Bird, counsel to the Creditors' Committee; (e) Midcap Financial, LLC, the Debtors' post-petition lender; (f) Togut, Segal & Segal, counsel to Montefiore Medical Center; and (g) any other parties who have requested notice pursuant to Bankruptcy Rule 2002.

CONCLUSION

57. PwC respectfully submits that the fee requested hereby is reasonable compensation for the actual and necessary auditing services that were rendered for the benefit of the Debtors, their estates, and their creditors.

WHEREFORE, PwC respectfully requests that this Court (a) approve compensation in the sum of \$1,580,000.00 for professional services rendered by PwC as independent auditors for the Debtors; (b) approve reimbursement for expenditures incurred by PwC in the amount of \$14,813.67; and (c) grant such other and further relief as is just and proper.

Dated: April 9, 2015

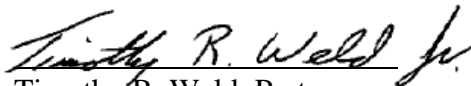

Timothy R. Weld, Partner
PricewaterhouseCoopers LLP
300 Madison Ave. Suite 2400
New York, NY 10017
Auditors of the Debtors

EXHIBIT A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re:

Chapter 11 Case

SOUND SHORE MEDICAL CENTER OF
WESTCHESTER, et al.,¹

Case No. 13- 22840 (RDD)

Debtors.

(Jointly Administered)

-----X
**ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION OF
PRICEWATERHOUSECOOPERS, LLP AS AUDITORS FOR THE DEBTORS, *NUNC
PRO TUNC* TO JUNE 27, 2013, AND TO PAY CERTAIN OUTSTANDING
PREPETITION AMOUNTS IN CONNECTION THEREWITH**

Upon the Application of Sound Shore Medical Center of Westchester and the other above- captioned debtors, as debtors-in-possession (each a “Debtor” and collectively, the “Debtors”), dated July 15, 2013, for entry of an Order, pursuant to Sections 105(a), 327(a) and 328 of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), authorizing the Debtors to employ and retain PricewaterhouseCoopers, LLP (“PwC”) as auditors in these chapter 11 cases, *nunc pro tunc*, to June 27, 2013, and to pay to PwC \$121,500 in connection with two outstanding prepetition invoices; and upon the declaration of Timothy R. Weld, a partner of PwC (the “Declaration”), sworn to on July 15, 2013 and annexed to the Application as Exhibit A; and due and appropriate notice of the Application being given under the circumstances of this case, and it appearing that no other or further notice need be given; and there being no objections to the requested relief; and upon the record of the hearing held by the Court on the Application on August 2, 2013; and it appearing that the Court has jurisdiction to consider the Application; and the Court having found and concluded that the requested payment of the prepetition invoices, in

¹ The debtors in these chapter 11 cases, along with the last four digits of each debtor’s federal tax identification number include: Sound Shore Health System, Inc. (1398), Sound Shore Medical Center of Westchester (0117), The Mount Vernon Hospital, Inc. (0115), Howe Avenue Nursing Home d/b/a Helen and Michael Schaffer Extended Care Center (0781), NRHMC Services Corporation (9137), The M.V.H. Corporation (1514) and New Rochelle Sound Shore Housing, LLC (0117). There are certain additional affiliates of the Debtors who are not debtors and have not sought relief under Chapter 11.

the context of PwC's overall retention terms and the Debtors' alternatives, will provide a clear net benefit to the Debtors' estates and creditors after taking into account the priority scheme of the Bankruptcy Code; and the Court being satisfied that, upon payment of the prepetition amounts authorized herein, PwC neither holds nor represents no interest adverse to the Debtors, that PwC is a "disinterested person" within the meaning of sections 101(14), 327 and 1107(b) of the Bankruptcy Code, and that PwC's retention and employment is necessary and is in the best interests of the estates herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED, that the Application is granted as provided herein; and it is further

ORDERED, that pursuant to sections 105(a) and 363(b) of the Bankruptcy Code, the Debtors are authorized, but not directed, to pay PwC \$121,500 (the "Prepetition Amount") on account of the two outstanding invoices related to the 2011 audit; and it is further

ORDERED, that upon payment of the Prepetition Amount, and in accordance with sections 327(a) and 328 of the Bankruptcy Code, the Debtors are authorized to employ and retain PwC, *nunc pro tunc*, to June 27, 2013, to serve as auditors in these chapter 11 cases and to perform all of the services described in the Application and the Declaration; and it is further

ORDERED, that the Debtors are authorized, but not directed, to compensate PwC for fees and reimburse PwC for out-of-pocket expenses in accordance with the terms of the Application, as modified herein, and all fees and out-of-pocket expense reimbursements to be paid to PwC, including, without limitation, the various fixed fees, shall be subject to section 328(a) of the Bankruptcy Code, except as set forth herein; and it is further

ORDERED, that notwithstanding anything to the contrary contained herein or in the Application and/or Engagement Letter, PwC shall file fee interim and final fee applications for allowance of compensation and reimbursement of out-of-pocket expenses pursuant to Bankruptcy Code sections 330 and 331, the Bankruptcy Rules, the Local Bankruptcy Rules, the Order Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals, dated December 21, 2010 (General Order M-412), the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York, dated January 29, 2013 (General Order M-447) (the "Amended Guidelines"), the United States Trustee Fee Guidelines effective January 30, 1996 (the "UST Guidelines"), and any other Orders of the Court; and it is further

ORDERED, that all of PwC's personnel who provide services to or on behalf of the Debtors, with the exception of clerical staff, shall keep contemporaneous records of the services they have performed in one-half hour increments. This provision shall be the only exception to the requirement that PwC adhere to the UST Guidelines; and it is further

ORDERED, that the United States Trustee retains all rights to respond or object to PwC's interim and final applications for compensation (including without limitation the fixed fees) and reimbursement of out-of-pocket expenses on all grounds including, but not limited to, reasonableness pursuant to section 330 of the Bankruptcy Code, and the Court retains jurisdiction to consider the United States Trustee's response or objection to PwC's interim and final fee on all grounds, including, but not limited to, reasonableness pursuant to section 330 of the Bankruptcy Code; and it is further

ORDERED, that in no event shall PwC be indemnified or receive contribution or other payment under the indemnification provisions of any of the Engagement Letters, as applicable, if the Debtors, their estates or any statutory committee appointed in the chapter 11 cases asserts a claim against PwC, to the extent that the Court determines by final order that such claim arose out of bad faith, self-dealing, breach of fiduciary duty, if any, gross negligence or willful misconduct on the part of PwC; and it is further

ORDERED, that in no event shall there be a limitation on liability for any claim brought by the Debtors against PwC in connection with the services to be provided by PwC under the Engagement Letters, as applicable, to the extent that the Court determines by final order that such liability arose out of bad faith, self-dealing, breach of fiduciary duty, if any, gross negligence or willful misconduct on the part of PwC; and it is further

ORDERED, that to the extent there is an inconsistency among this Order, the Application or Engagement Letter, the terms of this Order shall govern; and it is further

ORDERED, that this Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: August 19, 2013
White Plains, New York

/s/Robert D. Drain
HON. ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SOUND SHORE MEDICAL CENTER OF
WESTCHESTER, *et al.*,

Debtors.

Chapter 11

Case No. 13-22840 (RDD)

Jointly Administered

**CERTIFICATION OF TIMOTHY R. WELD IN SUPPORT OF
AMENDED FIRST AND FINAL FEE APPLICATION OF
PRICEWATERHOUSECOOPERS LLP, AS AUDITORS OF THE DEBTORS,
FOR COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED DURING THE PERIOD
FROM JUNE 27, 2013 THROUGH NOVEMBER 5, 2014
PURSUANT TO 11 U.S.C. § 330(a), OR ALTERNATIVELY, 11 U.S.C. § 328(a)**

I, Timothy R. Weld, certify as follows:

1. I am a partner in the accounting firm of PricewaterhouseCoopers LLP (“PwC”). I submit this Certification in support of the *Amended First and Final Fee Application of PricewaterhouseCoopers LLP, as Auditors of the Debtors, for Compensation for Services Rendered and Reimbursement of Expenses Incurred During the Period from June 27, 2013 through November 5, 2014* (the “Application”).¹

2. I make this Certification in accordance with General Order M-447, Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, adopted by the United States Bankruptcy Court for the Southern District of New York, effective February 5, 2013 (collectively, the “Local Fee Guidelines”). Pursuant to the Local Fee Guidelines, I hereby certify that:

¹ Unless otherwise defined herein, all capitalized terms used herein have the meanings set forth in the Application.

- a. I have read the Application;
 - b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought, associated with the additional services that were extended to the Debtors, fall within the Amended Guidelines, except as specifically set forth herein;
 - c. except to the extent that fees or disbursements are prohibited by the Amended Guidelines, the fees and disbursements sought in the Application are billed at rates customarily employed by PwC and generally accepted by PwC's clients;
 - d. in providing a reimbursable service, PwC does not make a profit on the service, whether the service is performed by PwC in-house or through a third party;
 - e. with respect to Section B.2 of the Amended Guidelines, I certify that, in accordance with the terms of the Compensation Order, PwC will file and serve the Application on (i) the Debtors; (ii) counsel to the Debtors; (iii) the Office of the United States trustee; (iv) the Creditors' Committee; (v) Montefiore Medical Center, the Debtors' post-petition lender ("Montefiore"); and (vi) any other parties who have requested notice pursuant to Bankruptcy Rule 2002;
 - f. no agreement or understanding exists between PwC and any other non-affiliated or non-related person or persons for sharing of compensation received or to be received for professional services rendered in or in connection with this case;
 - g. PwC has not entered into any agreement with the Office of the United States trustee, any creditor or any other party in interest for the purpose of fixing the amount of any of the fees or other compensation allowed out of or paid from the assets of the Debtors; and
 - h. pursuant to the Amended Guidelines, the Debtors, the Office of the United States trustee, any Official Committees and other counsel/notice parties identified by the Court will each be provided with a copy of the Application simultaneously with the filing thereof at least fourteen days before the date set by the court or any applicable rules for filing fee applications.
3. As detailed herein, PwC was originally retained on certain terms and conditions to primarily perform audit services for the Debtors as of April 30, 2013, and the sixteen month period then ending. Subsequently, however, PwC was required to perform additional services, and furthermore, was prevented and frustrated from timely concluding its services due to the Debtors' failure to cooperate with threshold conditions of PwC's engagement. All of the

services described herein were reasonable and necessary in order for PwC to perform its duties and obligations to the Debtors and this Court. In addition, all of the services provided by PwC benefited the Debtors' bankruptcy estates.

A. Original Scope of Services

4. As set forth in the *Application for Order Authorizing the Employment and Retention of PricewaterhouseCoopers LLP as Auditors of the Debtors, Nunc Pro Tunc to June 27, 2013, and to Pay Certain Outstanding Prepetition Amounts in Connection Therewith* [Docket No. 166] (the "Retention Application"), PwC was originally retained to render the following services:

- a. Audit the consolidated financial statements of the Debtors for the year ending December 31, 2011;
- b. audit the consolidated financial statements of the Debtors for the 16 month period ending April 30, 2013;
- c. audit the Debtors compliance with the types of compliance requirements described in the *U.S. Office of Management and Budgets Circular A-133 Compliance Supplement* that are applicable to each of the Debtors' and provide reporting in accordance therewith;
- d. prepare the bad debt and charity care agreed-upon procedures reports as required by the State of New York; and
- e. certify the HANH cost report.

Retention Application ¶ 11.

5. The terms and conditions of PwC's retention were more specifically set forth in the June 27, 2013 engagement letters entered into between (a) PwC and the Sound Shore Medical Center of Westchester (the "Medical Center") and its affiliates; and (b) PwC and Mount Vernon Hospital (the "Hospital") (collectively, the "Engagement Letters"), which are annexed as **Exhibit A** and **Exhibit B**.

6. Under the terms of retention, PwC would be paid (a) \$325,000 plus out-of-pocket expenses for services provided to the Hospital; (b) \$575,000 plus out-of-pocket expenses for services provided to the Medical Center and its affiliates; and (c) \$85,000 for completion and delivery of the 2011 audit. Retention Application ¶¶ 12-13. These fee amounts were calculated on a “fixed” fee structure with periodic progress payments, and were subject to, among other things, (a) appropriate cooperation from the Debtors’ personnel, including timely preparation of necessary schedules; (b) timely responses to PwC’s inquiries; and (c) the timely communication of all significant accounting and financial reporting matters. Annexed as **Exhibit C** and **Exhibit D** are fee and expense reports detailing these services provided by PwC to the Debtors, including, in each instance, the identity of the professionals involved in the services, the dates of service, the time expended, and a brief description of the fees sought.

7. As set forth below, PwC was required to perform additional services, and also incurred additional costs as a result of the Debtors’ failure to cooperate and satisfy the duties necessary to sustain PwC’s original fixed fee structure.

B. Change in Scope

8. Audit procedures are designed and commenced with the goal to validate the balance sheet accounts as of a point in time and the transactions within the Statement of Activities for the months then ending. In this matter, PwC performed significant, additional audit services on the Debtors’ behalf in the amount of \$280,000 because of a change in scope of the financial statements to be audited.

9. As noted, the Retention Application and the Engagement Letters required audits of the consolidated financial statements as of April 30, 2013 and for the sixteen months then ending (the “2013 Audit Reports”). The vast majority of PwC’s audit effort with respect to the

2013 Audit Reports initially related to audit procedures as of the April 30, 2013 balance sheet date. The Debtors and Montefiore requested this audit period in an effort to support the sale of the Debtors' assets.

10. In August 2013, during a weekly update call with Debtors and Montefiore, the Debtors informed PwC that the New York State Department of Health could not accept the 2013 Audit Reports. Rather, PwC would be required to perform additional audits representing two separate reporting periods: as of December 31, 2012 and for the year then ending (the "2012 Audit Reports"), and the other to be conducted concurrently as of April 30, 2013 and for the four months then ending (the "Stub Period Audits"). As a result, the Debtors and Montefiore instructed PwC to work concurrently on both the 2012 Audit Reports and the Stub Period Audits.

11. PwC, the Debtors, and Debtors' counsel extensively discussed the need for these additional audit services over the course of numerous written communications and verbal discussions. The vast majority of PwC's audit effort had been focused on the ending balance sheet date of April 30, 2013, and very little of the April 30, 2013 balance sheet audit work supported the December 31, 2012 audit since it was beyond the December 31, 2012 period. Thus, PwC needed to address the new audit requirements and it then began work on the December 31, 2012 audit period. PwC performed cut-off considerations, confirmations with external parties, and other procedures based on two discrete ending dates and materiality assumptions, which are critical to an audit. Also, audit methodologies were significantly impacted due to the change in audit period. In sum, each audit period must stand on its own, and thus, audit procedures were performed in duplicate to address the two discrete December 31, 2012 and April 30, 2013 time periods.

12. Given the change in scope, the Debtors, Montefiore, and PwC discussed the additional costs for both of the audit periods, and determined that an amendment to the Engagement Letters would be necessary, and that same should be filed with the Court. A copy of the Amendment to the Engagement Letters, dated August 23, 2013, is annexed as **Exhibit E**. Also discussed was coordination of the fee estimates for the additional audit procedures performed on the Debtors' behalf.

13. As noted, the additional audit services necessitated by the change in scope resulted in additional fees in the amount of \$280,000. Annexed as **Exhibit F** are fee and expense reports detailing the additional services provided by PwC to the Debtors, including, in each instance, the identity of the professionals involved in the services, the dates of service, the time expended, and a brief description of the fees sought.

14. Critically, as a result of its extensive communications and discussions with the Debtors and their counsel, PwC relied to its detriment on representations that the Debtors would facilitate and coordinate any filings necessary to inform the Court and parties-in-interest of the change in scope and the Amendment to the Existing Engagement Letters. Specifically, the Debtors and their counsel represented that an Amended Retention Application reflecting the change in circumstances, and the associated incremental fees to be incurred, would be filed with the Court; such an Amended Retention was never filed by the Debtors' counsel, however.

15. Nevertheless, PwC, in good faith, continued to work towards the completion of the additional audits. The following timeline illustrates the pertinent facts and circumstances relating to the change in scope, including PwC's continued due diligence and good faith, and the conduct of the Debtors and their counsel:

- a. June 27, 2013: The Debtors and Montefiore made a determination that only one 16-month audit ending April 30, 2013 was needed. An engagement letter with total fees of \$900,000 was prepared and audit procedures commenced shortly thereafter.
- b. July 15, 2013: PwC's retention application requesting approval of the 16-month audit was filed with the Court.
- c. August 9, 2013: The New York Department of Health informed the Debtors that it would not accept a 16-month audit and that it would instead require a 12-month audit ending December 31, 2012. PwC indicated that the fees for such work would be similar to the original estimate of \$1,425,000. The Debtors' management (D. Inber and S. Burtula) instructed PwC to commence work on two separate audits.
- d. August 15, 2013: PwC agreed to amend the Engagement Letters with a revised fee for the change in audit requests.
- e. August 23, 2013: PwC sent an Amendment to the Engagement Letters describing the change in the audit scope from a single 16-month audit period to two separate audit periods, one for the 12-month period ending December 31, 2012 and another for a stub period ending April 30, 2013; and stating that additional fees would amount to \$475,000.
- f. August 26, 2013: PwC sent to the Debtor's counsel (Garfunkel Wild) a copy of the draft Amendment reflecting the change in scope and necessity to communicate change and fees to the Court for approval.
- g. August 29, 2013: PwC and the Debtors (L. Ruisi, J. Spicer, and S. Burtula) reviewed the Debtors' financial statement results and the status of the two separate audit periods.
- h. September 19, 2013: PwC and the Debtors (D. Inber and S. Burtula) discussed which audit should be completed first. PwC agreed to make the 2012 Audit Reports the priority.
- i. September 20, 2013: PwC received from the Debtors (D. Inber) an email indicating that all parties had agreed that the 2012 Audit Reports would be the priority. Additionally, the Debtors made references to changing the stub period to May/June 2013. PwC advised against this change given the significant amount of work already performed on the Stub Periods Audits.
- j. September 23, 2013: PwC received the signed Amendment to the Engagement Letters.

- k. September 24, 2013: PwC forwarded to the Debtors' counsel the executed pdf Amendment for the two additional audits so the change in audit scope and the additional fees could be approved by the Court.
- l. September 30, 2013: The Debtors' counsel responded via email that the Debtors' Audit Committee (Larry Ruisi) would speak with PwC regarding the amendment to the Engagement Letters.
- m. October 17, 2013: PwC transitioned all substantive audit procedures from the Stub Period Audits to the 2012 Audit Reports.
- n. October 22, 2013: PwC received from Debtors (S. Burtula) an email indicating that a meeting was occurring among Debtors (Ljuljic, S. Burtula), Montefiore (Perlman, Ingber, Oswald), the Plan Administrator (M Terrano), and the Debtors' counsel (B. Weston) to discuss the Stub Period Audits fees.
- o. October 24, 2013: PwC emailed the Debtors, Montefiore, and the Debtors' counsel regarding the change in audit scope discussions in furtherance of a resolution of the additional costs associated with the new audit periods.
- p. November 1, 2013: The Debtors' counsel requested a fee estimate of the audit procedures associated with the Stub Period Audits. PwC responded with an estimate of \$250,000.
- q. November 8, 2013: During their weekly status report, the Debtors, Montefiore, and PwC discussed the change in scope fees.
- r. February 2014: PwC emailed the Debtors' counsel regarding coordination efforts for the filing of fee applications and addendum. Fee exhibits were prepared but put on hold because the amendment was "in process" and the fee submission was to be held until the amendment was finalized.
- s. February 12, 2014: The Debtors' counsel requested that PwC remove the Stub Period Audits time details from the fee submission.
- t. February 26, 2014: PwC emailed the Debtors' Audit Committee (L. Ruisi) regarding the timeline and approval of the change in scope fee.
- u. March 9, 2014: PwC emailed the Debtors' Audit Committee (L. Ruisi) regarding progress on the fee approval; L. Ruisi confirmed his discussions with the Debtors' counsel and indicated that the audit scope change from 16-months to 12-months was the decision of the Debtors and Montefiore, not PwC.
- v. March 31, 2014: PwC emailed the Debtors' counsel and requested an update regarding an expanded retention application.

- w. April 2, 2014: PwC and the Debtors' counsel discussed approaching Montefiore's counsel regarding its knowledge and understanding of the change in scope and the 2013 Stub Period Audits.
- x. April 25, 2014: PwC emailed the Debtors' Counsel for an update regarding Montefiore's understanding of the change in scope, the 2013 Stub Period Audits, and the need to file with the Court the change in scope and additional fee request; the Debtor's counsel responded that while no connection had been made with Montefiore's counsel, indicated that PwC's detailed time details for 2013 were needed.
- y. May 8, 2014: PwC provided an update to the Debtors' counsel regarding the time breakdown of actual time expended.
- z. May 13, 2014: The Debtors' counsel requested detailed time descriptions for the 2013 Stub Period Audits (second request).
- aa. May 20, 2014: The Debtors' Counsel requested detailed time descriptions for the 2013 Stub Period Audits (third request); PwC responded with a \$280,000 final fee estimate and indicated that the audit team was still working on the specific breakdown by day/person.
- bb. May 29, 2014: PwC delivered to the Debtors the detailed time descriptions for the 2012 Audit Reports and the Stub Period Reports through April 30, 2014.
- cc. July 16, 2014: The Debtors' counsel requested detailed time descriptions for the 2013 Stub Period Audits (fourth request); PwC redelivered the May 29, 2014 email previously sent with the requested time details.
- dd. August 5, 2014: The Debtors' counsel provided feedback on PwC's interim fee application regarding the 2012 Audit Reports and requested a call to resolve the fee; PwC (T. Weld) and the Debtors' counsel (B. Weston) discussed the change in scope fees.
- ee. August 26, 2014: PwC emailed the Debtors' counsel and the Plan Administrator regarding the fee update and breakdown of the incremental fees on the 2012 Audit Reports and the Stub Period Reports; the Debtors' counsel indicated that the Court had approved the \$900,000 fee and that it could not unilaterally agree to anything else without review of the change and the basis for it. The Debtors' counsel requested justification for the increase and indicated it would discuss the issue with the Committee.
- ff. December 19, 2014: PwC emailed the Plan Administrator regarding the draft financial statements and outstanding invoices.

gg. December 22, 2014: PwC emailed the Debtors' counsel regarding coordination of filing and approval of fee applications following the Debtors' emergence from bankruptcy; and discussed with the Debtors' counsel submission of a final fee application, additional amounts owed to PwC, and final delivery of the final 2012 Audit Reports.

16. The above timeline demonstrates that the Debtors and their counsel knew that PwC was required to dispense with the original one sixteen month audit and conduct instead two separate audit requests, namely, a twelve month audit ending December 2012, and another separate stub audit ending April 2013. In addition, communication exchanges between PwC, the Debtors, and the Debtor's counsel demonstrate that the request for a separate four month stub audit – as required by the New York State Department of Health – was never withdrawn by the Debtors. In fact, the exchanges evidence that the Debtors expressly approved the separate four month stub audit. In commencing performance of the additional services provided, PwC relied on such representations. Effective October 17, 2013, PwC ceased work on the Stub Period Audits and focused exclusively on the 2012 Audit Reports. As a result, PwC incurred additional costs for which it now respectfully seeks compensation.

C. Fees for Services Necessitated by Debtors' Failure to Cooperate

17. In addition to the services required by the change in scope of the audit periods, additional services were necessitated and costs incurred due to the Debtors' failure to cooperate and satisfy the duties necessary to sustain PwC's original fixed fee structure.

18. Pursuant to the Engagement Letters, the Debtors' management's responsibilities and obligations associated with the financial statements included, but were not limited to, the establishment of policies and procedures to maintain the accounting reports, receipts,

disbursements, proper recording of transactions in the accounting records, and reporting of financial information. Docket Nos. 166-3 and 166-4.

19. The responsibilities allocated to the Debtors under the Engagement Letters were crucial to PwC's efforts to conduct the audit services based upon the time anticipated for completion of the audit assignment given the factors known at the time of the execution of the Engagement Letters. The Debtors and PwC agreed to the timing and fees associated with the completion of the audit services subject to, in relevant part, the "1) appropriate cooperation from the Debtors' personnel, including timely preparation of necessary schedules, 2) timely responses to PwC's inquiries, and 3) timely communication of all significant accounting and financial reporting matters." Docket No. 166-3 at 8. The parties agreed, furthermore, that "[w]hen and if for any reason the [Debtors] [would be] unable to provide such schedules, information and assistance, [PwC] and [the Debtors would] mutually revise the fee to reflect additional services, if any, required of [PwC] to complete the audit." Id.

20. PwC ultimately incurred additional fees in the amount of \$315,000 because of the lack of cooperation and responsiveness of the Debtors' Chief Financial Officer (the "CFO") and staff to PwC's inquiries needed to complete the required necessary audit services. Annexed as **Exhibit G** are fee and expense reports which detail these additional services provided by PwC to the Debtors, including in each instance, the identity of the professionals involved in the services, the dates of service, the time expended, and a brief description of the services sought.

21. PwC has compiled voluminous email communications which evidence the Debtors' failure to cooperate, including the failure of the CFO to timely respond to PwC's inquiries relating to accounting and financial matters which were necessary for PwC to complete

its audit services. The following timeline summarizes the communication exchanges between PwC and the CFO in this regard:

- a. November 2013: Email exchanges between PwC and Debtors regarding the outstanding requested items for the completion of the 2012 Audit Reports.
- b. March 18, 2014: Email exchange between Audit Committee Chair (L. Ruisi) and the Debtors' counsel (B. Weston) regarding outstanding materials still pending from Debtors (S. Burtula).
- c. May 13, 2014: The Debtors' counsel sent a response regarding coordination of open issues regarding the 2012 Audit Reports and Stub Period Audits.
- d. June 23, 2014: The Debtors' counsel made a request regarding the need to complete 2012 Audit Reports; PwC responded that additional items were needed from Debtors to complete the audit; Debtors' counsel represented that they had not previously heard about any outstanding items; the Debtors (S. Burtula) represented that they had cleared all outstanding items with PwC (C. Campbell).
- e. July 9, 2014: The Debtors' counsel made a request regarding the need to complete the audit and provide requested outstanding items.
- f. July 16, 2014: PwC sent Debtors (S. Burtula) an outstanding items list relating to the 2012 Audit Reports.
- g. August 11, 2014: Various email communications between PwC (K. Kassar) and the Debtors (S. Burtula) regarding outstanding items and booking various journal entries for transactions; the Debtors (S. Burtula) indicated frustration with the progress of the remaining items and directed PwC to advise what booking adjustments were needed to complete the 2012 Audit Reports.
- h. August 26, 2014: PwC emailed the Debtors' counsel and the Plan Administrator regarding the fee update and breakdown of the incremental fees on the 2012 Audit Reports and the Stub Period Reports; the Debtors' counsel responded by indicating that the Court approved a \$900,000 fee and that it could not unilaterally agree to anything else without reviewing the change and the basis for it. The Debtors' counsel requested justification for the increase and indicated that it would discuss the issue with the Committee.
- i. September 18, 2014: Email exchanges among PwC, the Debtors, the Debtors' counsel, and the Plan Administrator regarding open items to complete the 2012 Audit Reports; PwC (T. Weld) indicated that additional information was needed; the most critical open items included processing the adjusting journal entries and updating footnotes to reflect adjustments; PwC further communicated to the

Debtors that further delays in receipt of information would impact the timing of the audit completion.

- j. October 1, 2014: Email from the Debtors' counsel (B. Weston) regarding the need to discuss finalization of the 2012 Audit Reports.
- k. October 6, 2014: Email exchanges between PwC and the Debtors regarding requested open items.
- l. October 8, 2014: Telephone discussion between PwC (K. Kassar) and the Debtors (S. Burtula) regarding financial statements and footnotes issues that needed clarification to complete the 2012 Audit Reports.
- m. October 14, 2014: PwC requested additional support from the Debtors regarding booked transactions; the Debtors (S. Burtula) indicated that they would not change the files and that they believed the items were immaterial.
- n. October 15, 2014: Additional email exchanges regarding transactions needed to finalize the 2012 Audit Reports.
- o. October 16, 2014: PwC became aware that S. Burtula had resigned.
- p. October 17, 2014: PwC determined that a certain pension termination responsibility correction needed to be processed and corrected.
- q. November 4, 2014: Telephone discussion between PwC (K. Kassar) and the Plan Administrator (M. Terrano) regarding the impact of the pension treatment necessary on the 2012 Audit Reports.
- r. December 1, 2014: PwC continued working on the 2012 Audit Reports and proposing final adjustments to the Debtors for last round of adjustments.
- s. December 19, 2014: PwC delivered the latest draft of the 2012 Audit Reports, including proposed adjustments and footnote corrections, for review.

22. The foregoing demonstrates that the Debtors failed to provide the necessary audit documentation to support the adjusting entries and footnote support for the 2012 Audit Reports. Accordingly, PwC is entitled to an additional fee resulting from the Debtors' lack of cooperation.

D. Expenses

23. Based upon a review of PwC's internal billing records, PwC professionals incurred out-of-pocket expenses totaling \$14,813.67 during the Fee Period. Annexed as **Exhibit**

H and **Exhibit I** are copies of expense records which provide a summary by expenditure type, along with a daily breakout of the expenditures by each PwC professional.

24. In seeking recoupment of these expenses, PwC is adhering to its internal expense policy regarding the processing and treatment of expenditures and when/how to charge clients. These policies outline the importance of using the most cost-effective and economical treatment for expenses. PwC utilizes, among other measures, American Express Travel Services and Voyager2 to search for cost-efficient expenses, including airfare, lodging and rental cars, as well as ensure the safety of its professionals (*e.g.*, allowing transportation home for employees if working late). Mileage expense reimbursement is calculated automatically through PwC's expense reports when each professional enters the total miles, starting location and ending location per the IRS guidelines effective on the date of travel. PwC's internal policies also specify non-reimbursable expenses.

E. Post-Confirmation Services

25. Since confirmation of the *First Amended Plan of Liquidation Under Chapter 11 of the Bankruptcy Code of Sound Shore Medical Center of Westchester, Et Al.* (the "First Amended Plan"), as confirmed by the *Findings of Fact, Conclusions of Law and Order Confirming First Amended Plan of Liquidation Under Chapter 11 of the Bankruptcy Code of Sound Shore Medical Center of Westchester, Et Al.* [Docket No. 908] entered on November 6, 2014, PwC has continued working on the completion of the 2012 Audit Reports. In so doing, PwC has incurred an additional \$45,000 in expenses post-confirmation.

26. PwC respectfully reserves all rights and remedies to pursue this additional \$45,000 for outstanding fees, whether in these bankruptcy cases pursuant to the retention of

jurisdiction provisions of the First Amended Plan, see First Amended Plan § 12.1(h), or directly against the reorganized Debtors.

27. Other than as provided in Bankruptcy Code section 504(b) of the Bankruptcy Code, PwC has not shared, or agreed to share, any compensation received with respect to the Fee Period as a result of this case with any person, firm or entity. No promises concerning compensation have been made to PwC by any firm, person or entity. The sole and exclusive source of compensation shall be funds of the Debtors' estates.

28. I hereby certify that the foregoing statements made by me are true, and that if any of the foregoing statements made by me are willfully false, I recognize that I am subject to punishment.

Dated: April 9, 2015

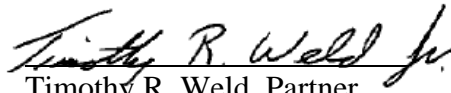

Timothy R. Weld, Partner
PricewaterhouseCoopers LLP
300 Madison Ave. Suite 2400
New York, NY 10017
Auditors of the Debtors

EXHIBIT A



June 27, 2013

Mr. Stan Buturla
Chief Financial Officer
Sound Shore Medical Center of Westchester and Affiliates
16 Guion Place
New Rochelle, NY 10802

Dear Mr. Buturla:

The purpose of this letter is to confirm our understanding of the terms of our engagement as independent accountants of Sound Shore Medical Center of Westchester and Affiliates (the "Medical Center").

Services and related reports

We will audit the consolidated financial statements of the Medical Center at April 30, 2013 and for the sixteen months then ending. Upon completion of our audit, we will provide you with our audit report on the financial statements referred to above. In conjunction with the audit of the consolidated financial statements, we will report on the supplementary schedule of expenditures of federal awards in relation to those consolidated financial statements taken as a whole as required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

In addition, we will provide you with our report on our tests of the Medical Center's compliance with laws, regulations, and provisions of contracts and grant agreements and on our consideration of its internal control over financial reporting, as required under *Government Auditing Standards*. If that report discloses deficiencies in internal control, fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse, we will obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as planned corrective actions.

We also will audit the Medical Center's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of the Medical Center's major federal programs for the sixteen months ended April 30, 2013. Upon completion of the audit of compliance, we will provide you with our report on the Medical Center's compliance with requirements applicable to each major federal program and on our consideration of its internal control over compliance, as required under OMB Circular A-133. If our auditing procedures disclose instances of noncompliance with those requirements, we will provide a schedule of findings and questioned costs as required by OMB Circular A-133. We will assist the Medical Center in completing Part I, Item 6, *Auditor Information* including the *Auditor Statement* of the *Organization's Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations* required by OMB Circular A-133 (the "DCF"). Further, we will complete Part II, *Financial Statements*; and Part III, *Federal Programs* of the Medical Center's DCF.

If for any reason relating to the affairs or management of the Company we are unable to complete the audit, we may decline to issue a report as a result of this engagement.



Our responsibilities and limitations

Audit of financial statements

The objective of a financial statement audit is the expression of an opinion on the consolidated financial statements. We will be responsible for performing the audit in accordance with auditing standards generally accepted in the United States and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

Additionally, we may modify or redirect certain of the procedures applied in our audit of the consolidated financial statements in order that we may express an opinion on the supplementary schedule of federal awards in relation to the consolidated financial statements taken as a whole.

We will consider the Medical Center's internal control over financial reporting solely for the purpose of determining the nature, timing and extent of auditing procedures necessary for expressing our opinion on the consolidated financial statements. This consideration will not be sufficient to enable us to provide assurance on the effectiveness of internal control over financial reporting. We will include in our report on our tests of internal control over financial reporting and in the schedule of findings and questioned costs any significant deficiencies, identifying those we believe to be material weaknesses, as required under *Government Auditing Standards*. Deficiencies in internal control that are not significant deficiencies will be communicated separately to the Medical Center.

We will design our audit to obtain reasonable, but not absolute, assurance of detecting errors or fraud that would have a material effect on the consolidated financial statements as well as other illegal acts or violations of provisions of contracts or grant agreements having a direct and material effect on financial statement amounts. Absolute assurance is not attainable due to the nature of audit evidence and the characteristics of fraud. Our audit will not include a detailed audit of transactions, such as would be necessary to disclose errors or fraud that did not cause a material misstatement of the consolidated financial statements. It is important to recognize that there are inherent limitations in the auditing process. An audit is based on the concept of selective testing of the data underlying the financial statements, which involves judgment regarding the areas to be tested and the nature, timing, extent and results of the tests to be performed. An audit is, therefore, subject to the limitation that material errors or fraud or other illegal acts or violations of provisions of contracts or grant agreements having a direct and material financial statement impact, if they exist, may not be detected. Because of the characteristics of fraud, particularly those involving concealment through collusion, falsified documentation and management's ability to override controls, an audit designed and executed in accordance with auditing standards generally accepted in the United States may not detect a material fraud. Further, while effective internal control reduces the likelihood that errors, fraud, other illegal acts, or violations of provisions of contracts or grant agreements will occur and remain undetected, it does not eliminate that possibility. For these reasons we cannot ensure that errors, fraud, other illegal acts, or violations of provisions of contracts or grant agreements, if present, will be detected. Additionally, we are unable to, nor are we expected to, design our audit to obtain reasonable assurance of detecting abuse (as that term is defined in *Government Auditing Standards*), because the determination of abuse is subjective. Our tests will not be sufficient to enable us to provide assurance on the Medical Center's compliance with provisions of laws, regulations, contracts and grants. However, our report on such tests will identify any instances of fraud or illegal acts reportable under auditing standards generally accepted in the United States as well as significant



violations of provisions of contracts or grant agreements and significant abuse reportable under *Government Auditing Standards*. Lesser violations of provisions of contracts or grants or abuse will be communicated separately to the Medical Center.

As required by *Government Auditing Standards*, we will follow up on known significant findings and recommendations from previous audits that directly relate to the objectives of the audit being undertaken, including those related to significant deficiencies, to determine whether the Medical Center has taken timely and appropriate corrective actions. We are required to report the status of any uncorrected findings and recommendations that were included in prior audit reports that affect the current financial statement audit. In addition, OMB Circular A-133 requires us to follow up on prior audit findings, perform procedures to assess the reasonableness of the summary schedule of prior audit findings prepared by the Medical Center, and report, as a current year audit finding, if we conclude that the summary schedule of prior audit findings materially misrepresents the status of any prior audit finding.

Audit of compliance with requirements applicable to federal programs

We will be responsible for performing the audit of compliance with requirements applicable to each major federal program in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with those requirements that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Medical Center's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We also will make a determination as to whether the Medical Center is a "low risk auditee" as defined in OMB Circular A-133 for purposes of determining the required coverage of our tests of internal control and compliance related to major federal programs. Our audit does not provide a legal determination of the Medical Center's compliance with those requirements. We will, however, include in the schedule of findings and questioned costs any instances of noncompliance required to be reported under OMB Circular A-133.

We will consider the Medical Center's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures necessary for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133. This consideration will not be sufficient to enable us to provide assurance on the effectiveness of internal control over compliance with requirements applicable to major federal programs. We will, however, include in our report on our tests of internal control over compliance and in the schedule of findings and questioned costs any significant deficiencies, identifying those we believe to be material weaknesses, as required under OMB Circular A-133.

Other

We also are responsible for determining that the finance committee is informed about certain other matters related to the conduct of the audit, including (i) any disagreements with management about matters that could be significant to the Medical Center's financial statements or our report thereon; (ii) any serious difficulties encountered in performing the audit; (iii) information relating to our independence with respect to the Medical Center; (iv) other matters related to the Medical Center's financial statements including its accounting policies and practices; and (v) all significant deficiencies and material weaknesses identified during the audit, as previously mentioned. Lastly, we are responsible for ensuring that the



finance committee receives copies of certain written communications between us and management, including management representation letters and written communications on accounting, auditing, internal control or operational matters.

The audit will not be planned or conducted in contemplation of reliance by any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.

Government Auditing Standards require that we communicate the results of our Firm's most recent external quality control review to you which is for the year ended December 31, 2011. This review resulted in an unqualified opinion on the Firm's system of quality control. A copy of that report is appended to this letter.

Management's responsibilities

The Medical Center's management is responsible for the consolidated financial statements referred to above. In this regard, management is responsible for establishing policies and procedures that pertain to the maintenance of accounting records, the authorization of receipts and disbursements, the safeguarding of assets, the proper recording of transactions in the accounting records, and for reporting financial information (including required supplementary information and other supplementary information, as appropriate) in conformity with accounting principles generally accepted in the United States. Management also is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us (i) about all known or suspected fraud affecting the Medical Center involving (a) management, (b) employees who have significant roles in internal control over financial reporting, and (c) others where the fraud could have a material effect on the financial statements; and (ii) of its knowledge of any allegations of fraud or suspected fraud affecting the Medical Center received in communications from employees, former employees, analysts, regulators, short sellers, or others. Management is responsible for (i) adjusting the financial statements to correct material misstatements and for affirming to us that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the year under audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole; and (ii) notifying us of all material weaknesses including other significant deficiencies in the design or operation of the Medical Center's internal control over financial reporting that are reasonably likely to adversely affect the Medical Center's ability to record, process, summarize and report external financial data reliably in accordance with generally accepted accounting principles. Management also is responsible for identifying and ensuring that the Medical Center complies with laws, regulations, and provisions of contracts and grant agreements applicable to its activities.

As part of management's responsibility for the consolidated financial statements and the effectiveness of internal control over financial reporting, management is responsible for making available to us, on a timely basis, all of the Medical Center's original accounting records and related information, documentation of compliance matters and Medical Center personnel to whom we may direct inquiries. As required by auditing standards generally accepted in the United States and *Government Auditing Standards* and by OMB Circular A-133, we will make specific inquiries of management and others about the representations embodied in the financial statements, the effectiveness of internal control over financial reporting, and on compliance with the requirements applicable to each major federal program. Auditing standards generally accepted in the United States also require that we obtain written representations covering audited financial statements and matters related to federal awards from certain



members of management. The results of our audit tests, the responses to our inquiries and the written representations comprise the evidential matter we intend to rely upon in forming our opinions on the financial statements and on compliance with the requirements applicable to each major federal program.

Under *Government Auditing Standards*, management is responsible for (i) resolving audit findings and recommendations directed to them and for having a process to track their status; (ii) taking timely and appropriate steps to remedy fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse that may be identified in our reports; and (iii) providing its views on our reported findings and recommendations, as well as management's planned corrective actions, the timing of such planned actions, and the organization official responsible for such actions. Additionally, management is responsible for following up and taking corrective actions on audit findings associated with OMB Circular A-133, including preparation of a summary schedule of the current status of prior audit findings and management's views and corrective action plan on current audit findings.

Management is responsible for identifying in its accounts all federal awards received and expended and the federal programs under which they were received, and for preparation of the supplemental schedule of expenditures of federal awards that is required by OMB Circular A-133. Management also is responsible for ensuring that the reporting package (financial statements, supplementary schedule of expenditures of federal awards, auditor's reports, and any summary schedules of prior audit findings and corrective action plans) is distributed to the appropriate parties. Additionally, management is responsible for completion of Part I of the aforementioned data collection form (except for Items 6, 7, and 8) that is required under OMB Circular A-133.

Other documents

Auditing standards generally accepted in the United States require that we read any annual report (or similar document) that contains our audit report. The purpose of this procedure is to consider whether other information in the annual report, including the manner of its presentation, is materially inconsistent with information appearing in the financial statements. We assume no obligation to perform procedures to corroborate such other information as part of our audit.

The Medical Center may wish to include our report on these financial statements in a registration statement proposed to be filed under the Securities Act of 1933 or in some other securities offering. You agree that the aforementioned audit report, or reference to our Firm, will not be included in any such offering without our prior permission or consent. Any agreement to perform work in connection with an offering, including an agreement to provide permission or consent, will be a separate engagement.

Additionally, regulations established by certain non-U.S. countries include a requirement for the auditor to be registered in that country if the Company offers its securities in the non-U.S. country or provides financial information to a non-U.S. regulator or government. The potential consequences of our non-compliance with these regulatory regimes in a timely manner can be severe for both our Firm and the Medical Center. Accordingly, you will notify us of (i) your current or planned offering of securities in a non-U.S. country or (ii) when you have provided or plan to provide audited financial statements to a non-U.S. regulator or government in connection to your access to its capital markets, whether or not you include or refer to our report or include reference to our Firm.



Release and indemnification

Because of the importance of oral and written representations to an effective audit, the Medical Center releases PricewaterhouseCoopers LLP and its personnel from any and all claims, liabilities, costs and expenses attributable to any knowing misrepresentation by management.

In no event shall PricewaterhouseCoopers LLP be liable to the Organization, whether a claim be in tort, contract or otherwise, for any consequential, indirect, lost profit or similar damages relating to PricewaterhouseCoopers LLP's services provided under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of PricewaterhouseCoopers LLP relating to such services.

In addition, the Medical Center agrees to indemnify and hold harmless PricewaterhouseCoopers LLP and its personnel from any and all claims, liabilities, costs, and expenses relating to PricewaterhouseCoopers LLP's services under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of PricewaterhouseCoopers LLP relating to such services.

In the event that our report is subsequently included in a filing with the Securities and Exchange Commission (unless our report is included as a result of Rule 3-05 or Rule 3-14 of Regulation S-X), we and the Company hereby agree that the preceding two paragraphs in this "Release and Indemnification" section of this letter and any paragraphs covering the same issues in our previous engagement letters for previously issued reports included in the filing will be null and void and will no longer confer any rights or obligations on the parties. Such engagement letters will be deemed to be amended accordingly at the time of such filing, without further action by either party. Any letters so amended will remain in full force and effect unless otherwise amended by the parties.

In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, the Medical Center and PricewaterhouseCoopers LLP agree not to demand a trial by jury in any action, proceeding or counterclaim arising out of or relating to our services and fees for this engagement.

Other PricewaterhouseCoopers LLP firms and subcontractors

PricewaterhouseCoopers LLP is the U.S. firm of the global network of separate and independent PricewaterhouseCoopers LLP firms (exclusive of PricewaterhouseCoopers LLP, the "Other PwC Firms"). PricewaterhouseCoopers LLP may, in its discretion, draw on the resources of and/or subcontract to its subsidiaries, the Other PwC Firms and/or third party contractors and subcontractors (each, a "PwC Subcontractor"), in each case within or outside the United States in connection with the provision of the services and/or for internal, administrative and/or regulatory compliance purposes. The Medical Center agrees that PricewaterhouseCoopers LLP may provide information PricewaterhouseCoopers LLP receives in connection with this agreement to the PwC Subcontractors for such purposes. PricewaterhouseCoopers LLP will be solely responsible for the provision of the services (including those performed by the PwC Subcontractors) and for the protection of the information provided to the PwC Subcontractors. You agree that neither you nor any group entity will bring any claim, whether in contract, tort (including negligence) or otherwise against any Other PwC Firms in respect of this engagement letter or in connection with the services herein. In the event that our report is subsequently included in a filing with the Securities and Exchange Commission (unless our report is included as a result of Rule 3-05 or Rule 3-14 of Regulation S-



X), for independence purposes we and the Medical Center hereby agree that the immediately preceding sentence will be null and void and will no longer confer any rights or obligations on the parties. This letter will be deemed to be amended accordingly at the time of such filing, without further action by either party. The amended letter will remain in full force and effect unless otherwise amended by the parties.

Timing and fees

Completion of our work is subject to, among other things, 1) appropriate cooperation from the Medical Center's personnel, including timely preparation of necessary schedules, 2) timely responses to our inquiries, and 3) timely communication of all significant accounting and financial reporting matters. When and if for any reason the Medical Center is unable to provide such schedules, information and assistance, PricewaterhouseCoopers LLP and you will mutually revise the fee to reflect additional services, if any, required of us to complete the audit. Such revisions will be set forth in the form of the attached "Amendment to Existing Engagement Letter."

Our fee estimates are based on the time required by the individuals assigned to the engagement. We estimate our fees for this audit engagement will be \$575,000, subject to the terms and conditions above. We will advise you should any other circumstances arise which may cause actual time to exceed that estimate. The estimated fee includes the following deliverables:

Deliverables

Consolidated financial statements of SSMC and Affiliates (including Howe Avenue Nursing Home)

Reporting in accordance with Office of Management and Budget Circular A-133

Bad Debt Charity Care Agreed-upon Procedures

Certification of HANH cost report

We also will bill the Medical Center for our reasonable out-of-pocket expenses, any applicable sales, use or value added tax, and our internal per ticket charges for booking travel. Amounts billed for services performed by PricewaterhouseCoopers LLP or PwC Subcontractors shall be considered fees and not expenses and will be billed at rates determined by PricewaterhouseCoopers LLP based on experience, skill and other factors or as otherwise agreed by the parties.



Our fees and out-of-pocket expenses and internal charges will be billed as follows:

<u>Date</u>	<u>Fee Amount</u>
July 26, 2013	\$ 150,000
August 16, 2013	\$ 150,000
August 30, 2013	\$ 150,000
September 13, 2013	\$ 125,000 + out of pocket expenses

Invoices rendered are due and payable upon receipt.

Any additional services that may be requested and we agree to provide will be the subject of separate arrangements.

Other matters

PricewaterhouseCoopers LLP is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the services we provide, non-CPA owners may be involved in providing services to you now or in the future.

We may be requested to make certain working papers available to regulators pursuant to authority given to them by law or regulation. If requested, access to such working papers will be provided under the supervision of PricewaterhouseCoopers LLP personnel. Furthermore, upon request, we may provide copies of selected working papers to the above regulator(s). These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

In the event we are requested or authorized by the Medical Center or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for the Medical Center, the Medical Center will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request.

The Medical Center agrees that it will not, directly or indirectly, agree to assign or transfer this engagement letter or any rights, obligations, claims or proceeds from claims against PricewaterhouseCoopers LLP arising under this engagement letter to anyone, except to an entity with which the Medical Center merges or an entity which acquires all or substantially all of the assets of the Medical Center and where, in either case, the assignee entity agrees to be bound by this provision. Any assignment or transfer by the Medical Center in violation of this paragraph shall be void and invalid.



This engagement letter reflects the entire agreement between us relating to the services covered by this letter. It replaces and supersedes any previous proposals, correspondence and understandings, whether written or oral. The agreements contained in this engagement letter shall survive the completion or termination of this engagement. The Medical Center agrees that PricewaterhouseCoopers may use the Medical Center's name in experience citations.

* * * * *

We are pleased to have the opportunity to provide services to Sound Shore Medical Center of Westchester and Affiliates. If you have any questions about this letter, please discuss them with Tim Weld at (646) 471-2477. If the services outlined in this letter are acceptable, please sign one copy of this letter in the space provided and return it to me. You may return the signed copy by hand, mail or facsimile to my attention at (813) 329-8455, or attached to an email as a pdf, jpeg or similar file type sent to me at timothy.r.weld@us.pwc.com.

Very truly yours,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

The services and terms as set forth in this letter are agreed to.

Sound Shore Medical Center of Westchester and Affiliates

By: _____

Stan Buturla, CPA

Chief Financial Officer

Date

7/12/13

EXHIBIT B



June 27, 2013

Mr. Stan Buturla
Chief Financial Officer
The Mount Vernon Hospital
12 North Seventh Avenue
Mount Vernon, NY 10550

Dear Mr. Buturla:

The purpose of this letter is to confirm our understanding of the terms of our engagement as independent accountants of the Mount Vernon Hospital (the "Hospital").

Services and related reports

We will audit the financial statements of the Hospital at April 30, 2013 and for the sixteen months then ending. Upon completion of our audit, we will provide you with our audit report on the financial statements referred to above. In conjunction with the audit of the financial statements, we will report on the supplementary schedule of expenditures of federal awards in relation to those financial statements taken as a whole as required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

In addition, we will provide you with our report on our tests of the Hospital's compliance with laws, regulations, and provisions of contracts and grant agreements and on our consideration of its internal control over financial reporting, as required under *Government Auditing Standards*. If that report discloses deficiencies in internal control, fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse, we will obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as planned corrective actions.

We also will audit the Hospital's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of the Hospital's major federal programs for the sixteen months ended April 30, 2013. Upon completion of the audit of compliance, we will provide you with our report on the Hospital's compliance with requirements applicable to each major federal program and on our consideration of its internal control over compliance, as required under OMB Circular A-133. If our auditing procedures disclose instances of noncompliance with those requirements, we will provide a schedule of findings and questioned costs as required by OMB Circular A-133. We will assist the Hospital in completing Part I, Item 6, *Auditor Information* including the *Auditor Statement of the Organization's Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations* required by OMB Circular A-133 (the "DCF"). Further, we will complete Part II, *Financial Statements*; and Part III, *Federal Programs* of the Hospital's DCF.

If for any reason relating to the affairs or management of the Company we are unable to complete the audit, we may decline to issue a report as a result of this engagement.



Our responsibilities and limitations

Audit of financial statements

The objective of a financial statement audit is the expression of an opinion on the financial statements. We will be responsible for performing the audit in accordance with auditing standards generally accepted in the United States and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Additionally, we may modify or redirect certain of the procedures applied in our audit of the financial statements in order that we may express an opinion on the supplementary schedule of federal awards in relation to the financial statements taken as a whole.

We will consider the Hospital's internal control over financial reporting solely for the purpose of determining the nature, timing and extent of auditing procedures necessary for expressing our opinion on the financial statements. This consideration will not be sufficient to enable us to provide assurance on the effectiveness of internal control over financial reporting. We will include in our report on our tests of internal control over financial reporting and in the schedule of findings and questioned costs any significant deficiencies, identifying those we believe to be material weaknesses, as required under *Government Auditing Standards*. Deficiencies in internal control that are not significant deficiencies will be communicated separately to the Hospital.

We will design our audit to obtain reasonable, but not absolute, assurance of detecting errors or fraud that would have a material effect on the financial statements as well as other illegal acts or violations of provisions of contracts or grant agreements having a direct and material effect on financial statement amounts. Absolute assurance is not attainable due to the nature of audit evidence and the characteristics of fraud. Our audit will not include a detailed audit of transactions, such as would be necessary to disclose errors or fraud that did not cause a material misstatement of the financial statements. It is important to recognize that there are inherent limitations in the auditing process. An audit is based on the concept of selective testing of the data underlying the financial statements, which involves judgment regarding the areas to be tested and the nature, timing, extent and results of the tests to be performed. An audit is, therefore, subject to the limitation that material errors or fraud or other illegal acts or violations of provisions of contracts or grant agreements having a direct and material financial statement impact, if they exist, may not be detected. Because of the characteristics of fraud, particularly those involving concealment through collusion, falsified documentation and management's ability to override controls, an audit designed and executed in accordance with auditing standards generally accepted in the United States may not detect a material fraud. Further, while effective internal control reduces the likelihood that errors, fraud, other illegal acts, or violations of provisions of contracts or grant agreements will occur and remain undetected, it does not eliminate that possibility. For these reasons we cannot ensure that errors, fraud, other illegal acts, or violations of provisions of contracts or grant agreements, if present, will be detected. Additionally, we are unable to, nor are we expected to, design our audit to obtain reasonable assurance of detecting abuse (as that term is defined in *Government Auditing Standards*), because the determination of abuse is subjective. Our tests will not be sufficient to enable us to provide assurance on the Hospital's compliance with provisions of laws, regulations, contracts and grants. However, our report on such tests will identify any instances of fraud or illegal acts reportable under auditing standards generally accepted in the United States as well as significant violations of provisions of contracts or grant



agreements and significant abuse reportable under *Government Auditing Standards*. Lesser violations of provisions of contracts or grants or abuse will be communicated separately to the Hospital.

As required by *Government Auditing Standards*, we will follow up on known significant findings and recommendations from previous audits that directly relate to the objectives of the audit being undertaken, including those related to significant deficiencies, to determine whether the Hospital has taken timely and appropriate corrective actions. We are required to report the status of any uncorrected findings and recommendations that were included in prior audit reports that affect the current financial statement audit. In addition, OMB Circular A-133 requires us to follow up on prior audit findings, perform procedures to assess the reasonableness of the summary schedule of prior audit findings prepared by the Hospital, and report, as a current year audit finding, if we conclude that the summary schedule of prior audit findings materially misrepresents the status of any prior audit finding.

Audit of compliance with requirements applicable to federal programs

We will be responsible for performing the audit of compliance with requirements applicable to each major federal program in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with those requirements that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Hospital's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We also will make a determination as to whether the Hospital is a "low risk auditee" as defined in OMB Circular A-133 for purposes of determining the required coverage of our tests of internal control and compliance related to major federal programs. Our audit does not provide a legal determination of the Hospital's compliance with those requirements. We will, however, include in the schedule of findings and questioned costs any instances of noncompliance required to be reported under OMB Circular A-133.

We will consider the Hospital's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures necessary for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133. This consideration will not be sufficient to enable us to provide assurance on the effectiveness of internal control over compliance with requirements applicable to major federal programs. We will, however, include in our report on our tests of internal control over compliance and in the schedule of findings and questioned costs any significant deficiencies, identifying those we believe to be material weaknesses, as required under OMB Circular A-133.



Other

We also are responsible for determining that the finance committee is informed about certain other matters related to the conduct of the audit, including (i) any disagreements with management about matters that could be significant to the Hospital's financial statements or our report thereon; (ii) any serious difficulties encountered in performing the audit; (iii) information relating to our independence with respect to the Hospital; (iv) other matters related to the Hospital's financial statements including its accounting policies and practices; and (v) all significant deficiencies and material weaknesses identified during the audit, as previously mentioned. Lastly, we are responsible for ensuring that the finance committee receives copies of certain written communications between us and management, including management representation letters and written communications on accounting, auditing, internal control or operational matters.

The audit will not be planned or conducted in contemplation of reliance by any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.

Government Auditing Standards require that we communicate the results of our Firm's most recent external quality control review to you which is for the year ended December 31, 2011. This review resulted in an unqualified opinion on the Firm's system of quality control. A copy of that report is appended to this letter.

Management's responsibilities

The Hospital's management is responsible for the financial statements referred to above. In this regard, management is responsible for establishing policies and procedures that pertain to the maintenance of accounting records, the authorization of receipts and disbursements, the safeguarding of assets, the proper recording of transactions in the accounting records, and for reporting financial information (including required supplementary information and other supplementary information, as appropriate) in conformity with accounting principles generally accepted in the United States. Management also is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us (i) about all known or suspected fraud affecting the Hospital involving (a) management, (b) employees who have significant roles in internal control over financial reporting, and (c) others where the fraud could have a material effect on the financial statements; and (ii) of its knowledge of any allegations of fraud or suspected fraud affecting the Hospital received in communications from employees, former employees, analysts, regulators, short sellers, or others. Management is responsible for (i) adjusting the financial statements to correct material misstatements and for affirming to us that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the year under audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole; and (ii) notifying us of all material weaknesses including other significant deficiencies in the design or operation of the Hospital's internal control over financial reporting that are reasonably likely to adversely affect the Hospital's ability to record, process, summarize and report external financial data reliably in accordance with generally accepted accounting principles. Management also is responsible for identifying and ensuring that the Hospital complies with laws, regulations, and provisions of contracts and grant agreements applicable to its activities.



As part of management's responsibility for the financial statements and the effectiveness of internal control over financial reporting, management is responsible for making available to us, on a timely basis, all of the Hospital's original accounting records and related information, documentation of compliance matters and Hospital personnel to whom we may direct inquiries. As required by auditing standards generally accepted in the United States and *Government Auditing Standards* and by OMB Circular A-133, we will make specific inquiries of management and others about the representations embodied in the financial statements, the effectiveness of internal control over financial reporting, and on compliance with the requirements applicable to each major federal program. Auditing standards generally accepted in the United States also require that we obtain written representations covering audited financial statements and matters related to federal awards from certain members of management. The results of our audit tests, the responses to our inquiries and the written representations comprise the evidential matter we intend to rely upon in forming our opinions on the financial statements and on compliance with the requirements applicable to each major federal program.

Under *Government Auditing Standards*, management is responsible for (i) resolving audit findings and recommendations directed to them and for having a process to track their status; (ii) taking timely and appropriate steps to remedy fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse that may be identified in our reports; and (iii) providing its views on our reported findings and recommendations, as well as management's planned corrective actions, the timing of such planned actions, and the organization official responsible for such actions. Additionally, management is responsible for following up and taking corrective actions on audit findings associated with OMB Circular A-133, including preparation of a summary schedule of the current status of prior audit findings and management's views and corrective action plan on current audit findings.

Management is responsible for identifying in its accounts all federal awards received and expended and the federal programs under which they were received, and for preparation of the supplemental schedule of expenditures of federal awards that is required by OMB Circular A-133. Management also is responsible for ensuring that the reporting package (financial statements, supplementary schedule of expenditures of federal awards, auditor's reports, and any summary schedules of prior audit findings and corrective action plans) is distributed to the appropriate parties. Additionally, management is responsible for completion of Part I of the aforementioned data collection form (except for Items 6, 7, and 8) that is required under OMB Circular A-133.

Other documents

Auditing standards generally accepted in the United States require that we read any annual report (or similar document) that contains our audit report. The purpose of this procedure is to consider whether other information in the annual report, including the manner of its presentation, is materially inconsistent with information appearing in the financial statements. We assume no obligation to perform procedures to corroborate such other information as part of our audit.

The Hospital may wish to include our report on these financial statements in a registration statement proposed to be filed under the Securities Act of 1933 or in some other securities offering. You agree that the aforementioned audit report, or reference to our Firm, will not be included in any such offering without our prior permission or consent. Any agreement to perform work in connection with an offering, including an agreement to provide permission or consent, will be a separate engagement.



Additionally, regulations established by certain non-U.S. countries include a requirement for the auditor to be registered in that country if the Company offers its securities in the non-U.S. country or provides financial information to a non-U.S. regulator or government. The potential consequences of our non-compliance with these regulatory regimes in a timely manner can be severe for both our Firm and the Hospital. Accordingly, you will notify us of (i) your current or planned offering of securities in a non-U.S. country or (ii) when you have provided or plan to provide audited financial statements to a non-U.S. regulator or government in connection to your access to its capital markets, whether or not you include or refer to our report or include reference to our Firm.

Release and indemnification

Because of the importance of oral and written representations to an effective audit, the Hospital releases PricewaterhouseCoopers LLP and its personnel from any and all claims, liabilities, costs and expenses attributable to any knowing misrepresentation by management.

In no event shall PricewaterhouseCoopers LLP be liable to the Hospital, whether a claim be in tort, contract or otherwise, for any consequential, indirect, lost profit or similar damages relating to PricewaterhouseCoopers LLP's services provided under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of PricewaterhouseCoopers LLP relating to such services.

In addition, the Hospital agrees to indemnify and hold harmless PricewaterhouseCoopers LLP and its personnel from any and all claims, liabilities, costs, and expenses relating to PricewaterhouseCoopers LLP's services under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of PricewaterhouseCoopers LLP relating to such services.

In the event that our report is subsequently included in a filing with the Securities and Exchange Commission (unless our report is included as a result of Rule 3-05 or Rule 3-14 of Regulation S-X), we and the Company hereby agree that the preceding two paragraphs in this "Release and Indemnification" section of this letter and any paragraphs covering the same issues in our previous engagement letters for previously issued reports included in the filing will be null and void and will no longer confer any rights or obligations on the parties. Such engagement letters will be deemed to be amended accordingly at the time of such filing, without further action by either party. Any letters so amended will remain in full force and effect unless otherwise amended by the parties.

In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, the Hospital and PricewaterhouseCoopers LLP agree not to demand a trial by jury in any action, proceeding or counterclaim arising out of or relating to our services and fees for this engagement.

Other PricewaterhouseCoopers LLP firms and subcontractors

PricewaterhouseCoopers LLP is the U.S. firm of the global network of separate and independent PricewaterhouseCoopers LLP firms (exclusive of PricewaterhouseCoopers LLP, the "Other PwC Firms"). PricewaterhouseCoopers LLP may, in its discretion, draw on the resources of and/or subcontract to its subsidiaries, the Other PwC Firms and/or third party contractors and subcontractors (each, a "PwC



Subcontractor"), in each case within or outside the United States in connection with the provision of the services and/or for internal, administrative and/or regulatory compliance purposes. The Hospital agrees that PricewaterhouseCoopers LLP may provide information PricewaterhouseCoopers LLP receives in connection with this agreement to the PwC Subcontractors for such purposes. PricewaterhouseCoopers LLP will be solely responsible for the provision of the services (including those performed by the PwC Subcontractors) and for the protection of the information provided to the PwC Subcontractors. You agree that neither you nor any group entity will bring any claim, whether in contract, tort (including negligence) or otherwise against any Other PwC Firms in respect of this engagement letter or in connection with the services herein. In the event that our report is subsequently included in a filing with the Securities and Exchange Commission (unless our report is included as a result of Rule 3-05 or Rule 3-14 of Regulation S-X), for independence purposes we and the Hospital hereby agree that the immediately preceding sentence will be null and void and will no longer confer any rights or obligations on the parties. This letter will be deemed to be amended accordingly at the time of such filing, without further action by either party. The amended letter will remain in full force and effect unless otherwise amended by the parties.

Timing and fees

Completion of our work is subject to, among other things, 1) appropriate cooperation from the Hospital's personnel, including timely preparation of necessary schedules, 2) timely responses to our inquiries, and 3) timely communication of all significant accounting and financial reporting matters. When and if for any reason the Hospital is unable to provide such schedules, information and assistance, PricewaterhouseCoopers LLP and you will mutually revise the fee to reflect additional services, if any, required of us to complete the audit. Such revisions will be set forth in the form of the attached "Amendment to Existing Engagement Letter."

Our fee estimates are based on the time required by the individuals assigned to the engagement. We estimate our fees for this audit engagement will be \$325,000, subject to the terms and conditions above. We will advise you should any other circumstances arise which may cause actual time to exceed that estimate.

We also will bill the Hospital for our reasonable out-of-pocket expenses, any applicable sales, use or value added tax, and our internal per ticket charges for booking travel. Amounts billed for services performed by PricewaterhouseCoopers LLP or PwC Subcontractors shall be considered fees and not expenses and will be billed at rates determined by PricewaterhouseCoopers LLP based on experience, skill and other factors or as otherwise agreed by the parties.



Our fees and out-of-pocket expenses and internal charges will be billed as follows:

<u>Date</u>	<u>Fee Amount</u>
July 26, 2013	\$ 75,000
August 16, 2013	\$ 75,000
August 30, 2013	\$ 75,000
September 13, 2013	\$ 100,000 + out of pocket expenses

Invoices rendered are due and payable upon receipt.

Any additional services that may be requested and we agree to provide will be the subject of separate arrangements.

Other matters

PricewaterhouseCoopers LLP is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the services we provide, non-CPA owners may be involved in providing services to you now or in the future.

We may be requested to make certain working papers available to regulators pursuant to authority given to them by law or regulation. If requested, access to such working papers will be provided under the supervision of PricewaterhouseCoopers LLP personnel. Furthermore, upon request, we may provide copies of selected working papers to the above regulator(s). These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

In the event we are requested or authorized by the Hospital or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for the Hospital, the Hospital will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request.

The Hospital agrees that it will not, directly or indirectly, agree to assign or transfer this engagement letter or any rights, obligations, claims or proceeds from claims against PricewaterhouseCoopers LLP arising under this engagement letter to anyone, except to an entity with which the Hospital merges or an entity which acquires all or substantially all of the assets of the Hospital and where, in either case, the assignee entity agrees to be bound by this provision. Any assignment or transfer by the Hospital in violation of this paragraph shall be void and invalid.



This engagement letter reflects the entire agreement between us relating to the services covered by this letter. It replaces and supersedes any previous proposals, correspondence and understandings, whether written or oral. The agreements contained in this engagement letter shall survive the completion or termination of this engagement. The Hospital agrees that PricewaterhouseCoopers may use the Hospital's name in experience citations.

* * * * *

We are pleased to have the opportunity to provide services to The Mount Vernon Hospital. If you have any questions about this letter, please discuss them with Tim Weld at (646) 471-2477. If the services outlined in this letter are acceptable, please sign one copy of this letter in the space provided and return it to me. You may return the signed copy by hand, mail or facsimile to my attention at (813) 329-8455, or attached to an email as a pdf, jpeg or similar file type sent to me at timothy.r.weld@us.pwc.com.

Very truly yours,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

The services and terms as set forth in this letter are agreed to.

The Mount Vernon Hospital

By: _____

Stan Buturla, CPA

Chief Financial Officer

Date

7/12/13

EXHIBIT C

**SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al.,
Case No. 13-22840 (RDD)**

Exhibit C

PricewaterhouseCoopers LLP - Auditors

**Fixed Fee Services - Summary of Hours and Fees by Project and Professional
For the Period June 27, 2013 through November 5, 2014**

Project Category and Professional	Position	Hours	Total Compensation
Fixed Fee Services			
<i>2011 Audit</i>			
Christopher S Cox	Partner	4.00	
Timothy R Weld	Partner	24.00	
Karen Castelli Kassar	Senior Manager	169.00	
Christopher J Campbell	Manager	282.70	
Thuyet The To	Senior Associate	24.30	
Bei Li	Associate	28.50	
Briana Mary Turnbaugh	Associate	14.00	
Ermin Deljanin	Associate	36.00	
Eugene Chai	Associate	21.00	
Matthew M Macaluso	Associate	32.00	
Subtotal - Hours and Compensation - Independent Audit Services		635.50	\$85,000.00
<i>2013 Medical Center Audit</i>			
Timothy R Weld	Partner	77.00	
Ralph DeAcetis	Senior Managing Director	7.40	
John Joseph Emanuel	Director	5.50	
Severino Landingin	Director	14.50	
Karen Castelli Kassar	Senior Manager	124.00	
Kelly Michelle Smith	Senior Manager	27.00	
Steven B Gurtman	Senior Manager	66.00	
Cameron Evans Deiter	Manager	0.50	
Christopher J Campbell	Manager	337.80	
Ryan Charzewski	Manager	128.50	
Eugene Chai	Senior Associate	5.00	
Gabriel R. Young	Senior Associate	8.00	
Noam Y Heller	Senior Associate	70.00	
Thuyet The To	Senior Associate	24.50	
Andres Mario Leiva	Associate	40.00	
Bei Li	Associate	151.90	
Blake T Brooks	Associate	304.50	
Ermin Deljanin	Associate	195.50	

**SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al.,
Case No. 13-22840 (RDD)**

Exhibit C

PricewaterhouseCoopers LLP - Auditors

**Fixed Fee Services - Summary of Hours and Fees by Project and Professional
For the Period June 27, 2013 through November 5, 2014**

Project Category and Professional	Position	Hours	Total Compensation
Facundo Aramayo	Associate	21.50	
Janine E Paliotta	Associate	52.50	
Justine Andrea Martinez	Associate	41.00	
Maria Agostina García Masucci	Associate	19.00	
Marlon Trowers	Associate	231.00	
Matthew M Macaluso	Associate	3.00	
Pei Peng Wang	Associate	234.50	
Travis E Weir	Associate	146.50	
Subtotal - Hours and Compensation - Independent Audit Services		2,336.60	\$575,000.00
2013 Hospital Audit			
E. Dawn DiMuro-Rogers	Partner	2.00	
Timothy R Weld	Partner	29.00	
Jesse Reed Tracey	Director	0.50	
John Joseph Emanuel	Director	0.10	
Laurie Smaldon	Director	1.00	
R Scott Cederburg	Director	3.50	
Severino Landingin	Director	4.50	
Jessica Cooney	Senior Manager	17.50	
Karen Castelli Kassar	Senior Manager	23.40	
Steven B Gurtman	Senior Manager	28.00	
Cameron Evans Deiter	Manager	26.50	
Christopher J Campbell	Manager	78.50	
Justin R. Pinkel	Manager	8.00	
Ryan Charzewski	Manager	5.00	
Tabita K. Tse	Manager	2.00	
Vanina Straniero	Manager	1.00	
Ying Li	Manager	5.00	
Eugene Chai	Senior Associate	8.50	
Katherine L Barnhart	Senior Associate	7.00	
Robert Dwain Hooten	Senior Associate	1.80	
Sau Kuk Yip	Senior Associate	21.00	
Anuj Bhatnagar	Associate	8.30	

**SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al.,
Case No. 13-22840 (RDD)**

Exhibit C

PricewaterhouseCoopers LLP - Auditors

**Fixed Fee Services - Summary of Hours and Fees by Project and Professional
For the Period June 27, 2013 through November 5, 2014**

Project Category and Professional	Position	Hours	Total Compensation
Ashley Jane Jonas	Associate	2.00	
Briana Mary Turnbaugh	Associate	56.00	
Brittany Anne Reichwein	Associate	5.00	
Caitlin Elizabeth Dolan	Associate	47.00	
Christine Wamuyu Munyikwa	Associate	4.00	
Diana Liminovic	Associate	8.00	
Esteban Catalano	Associate	10.50	
Eugene Chai	Associate	152.50	
Evan Tyler Cole	Associate	1.50	
Ezequiel Perez del Rio	Associate	13.00	
Gary David Levine	Associate	60.00	
Joseph A Portela	Associate	11.50	
Justine Andrea Martinez	Associate	27.00	
Kristen Nicole Maietta	Associate	105.00	
Kristina Elise Williams	Associate	49.50	
María F Castro Bianchi	Associate	0.50	
Mariano Romero	Associate	2.10	
Marlon Trowers	Associate	9.00	
Matthew M Macaluso	Associate	131.00	
Maximiliano Benitez	Associate	1.50	
Midori Takenaga	Associate	74.50	
Miki Franklin	Associate	55.50	
<i>Subtotal - Hours and Compensation - Independent Audit Services</i>		<i>1,108.70</i>	<i>\$325,000.00</i>
Total - Hours and Compensation - Fixed Fee Services		4,080.80	\$985,000.00

EXHIBIT D

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
<i>2011 Audit</i>				
7/1/2013	Christopher J Campbell	Manager	0414F0001: Review and Supervision - Review and Supervision - Manager Only.	1.00
7/1/2013	Eugene Chai	Associate	0414F0002: Other Audit/Audit Related Activities - Financial Reporting & Consolidation.	4.00
7/2/2013	Christopher J Campbell	Manager	0414F0003: Completion and reporting - Completion Activities.	2.00
7/2/2013	Christopher J Campbell	Manager	0414F0004: Client management - Client Meetings.	1.00
7/2/2013	Karen Castelli Kassar	Senior Manager	0414F0005: Review and Supervision - Review and Supervision - Manager Only.	5.00
7/3/2013	Christopher J Campbell	Manager	0414F0006: Completion and reporting - Completion Activities.	1.00
7/3/2013	Eugene Chai	Associate	0414F0007: Other Audit/Audit Related Activities - Financial Reporting & Consolidation.	5.00
7/3/2013	Karen Castelli Kassar	Senior Manager	0414F0008: Review and Supervision - Review and Supervision - Manager Only.	3.00
7/5/2013	Eugene Chai	Associate	0414F0009: Other Audit/Audit Related Activities - Financial Reporting & Consolidation.	3.00
7/5/2013	Eugene Chai	Associate	0414F0010: Continue - Other Audit/Audit Related Activities - Financial Reporting & Consolidation.	3.00
7/8/2013	Christopher J Campbell	Manager	0414F0011: Completion and reporting - Completion Activities.	2.00
7/9/2013	Christopher J Campbell	Manager	0414F0012: Completion and reporting - Completion Activities.	2.00
7/10/2013	Christopher J Campbell	Manager	0414F0013: Completion and reporting - Completion Activities.	1.00

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Date	Name	Position	Description	Hours
7/12/2013	Eugene Chai	Associate	0414F0014: Other Audit/Audit Related Activities - Financial Reporting & Consolidation.	3.00
7/12/2013	Eugene Chai	Associate	0414F0015: Continue - Other Audit/Audit Related Activities - Financial Reporting & Consolidation.	3.00
7/17/2013	Christopher J Campbell	Manager	0414F0016: Completion and reporting - Completion Activities.	3.50
7/17/2013	Karen Castelli Kassar	Senior Manager	0414F0017: Planning - Develop Strategy.	4.00
7/17/2013	Christopher J Campbell	Manager	0414F0018: Continue - Completion and reporting - Completion Activities.	3.00
7/17/2013	Karen Castelli Kassar	Senior Manager	0414F0019: Continue - Planning - Develop Strategy.	4.00
7/18/2013	Christopher J Campbell	Manager	0414F0020: Substantive Audit Procedures - Other Non-Current Liabilities.	2.00
7/22/2013	Christopher J Campbell	Manager	0414F0021: Review and Supervision - Review and Supervision - Manager Only.	3.00
7/24/2013	Karen Castelli Kassar	Senior Manager	0414F0022: Engagement Management - Project Management.	5.00
7/24/2013	Christopher J Campbell	Manager	0414F0023: Completion and reporting - Completion Activities.	3.70
7/24/2013	Christopher J Campbell	Manager	0414F0024: Continue - Completion and reporting - Completion Activities.	3.00
7/25/2013	Christopher J Campbell	Manager	0414F0025: Completion and reporting - Completion Activities.	1.50
7/26/2013	Christopher J Campbell	Manager	0414F0026: Completion and reporting - Completion Activities.	2.00
7/29/2013	Christopher J Campbell	Manager	0414F0027: Client management - Client Meetings.	0.50
7/29/2013	Christopher J Campbell	Manager	0414F0028: Completion and reporting - Completion Activities.	4.00
7/29/2013	Christopher J Campbell	Manager	0414F0029: Continue - Completion and reporting - Completion Activities.	3.00
7/30/2013	Christopher J Campbell	Manager	0414F0030: Completion and reporting - Completion Activities.	4.50

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
7/31/2013	Karen Castelli Kassar	Senior Manager	0414F0031: Client management - Client Meetings.	5.00
8/1/2013	Karen Castelli Kassar	Senior Manager	0414F0032: Client management - Client Meetings.	5.00
8/1/2013	Christopher J Campbell	Manager	0414F0033: Review and Supervision - Review and Supervision - Manager Only.	3.00
8/2/2013	Christopher J Campbell	Manager	0414F0034: Review and Supervision - Review and Supervision - Manager Only.	4.00
8/5/2013	Christopher J Campbell	Manager	0414F0035: Completion and reporting - Completion Activities.	4.00
8/5/2013	Christopher J Campbell	Manager	0414F0036: Continue - Completion and reporting - Completion Activities.	3.00
8/6/2013	Christopher J Campbell	Manager	0414F0037: Completion and reporting - Completion Activities.	4.00
8/6/2013	Christopher J Campbell	Manager	0414F0038: Continue - Completion and reporting - Completion Activities.	4.00
8/7/2013	Karen Castelli Kassar	Senior Manager	0414F0039: Client management - Client Meetings.	5.00
8/7/2013	Christopher J Campbell	Manager	0414F0040: Completion and reporting - Completion Activities.	4.00
8/7/2013	Christopher J Campbell	Manager	0414F0041: Continue - Completion and reporting - Completion Activities.	4.00
8/8/2013	Karen Castelli Kassar	Senior Manager	0414F0042: Review and Supervision - Review and Supervision - Manager Only.	4.00
8/8/2013	Timothy R Weld	Partner	0414F0043: Partner Time - Review and Supervision - Partner Time.	5.00
8/8/2013	Christopher J Campbell	Manager	0414F0044: Completion and reporting - Completion Activities.	4.00
8/8/2013	Karen Castelli Kassar	Senior Manager	0414F0045: Continue - Review and Supervision - Review and Supervision - Manager Only.	4.00
8/8/2013	Timothy R Weld	Partner	0414F0046: Continue - Partner Time - Review and Supervision - Partner Time.	5.00

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Date	Name	Position	Description	Hours
8/8/2013	Christopher J Campbell	Manager	0414F0047: Continue - Completion and reporting - Completion Activities.	4.00
8/9/2013	Karen Castelli Kassar	Senior Manager	0414F0048: Review and Supervision - Review and Supervision - Manager Only.	4.00
8/9/2013	Timothy R Weld	Partner	0414F0049: Partner Time - Review and Supervision - Partner Time.	4.00
8/9/2013	Christopher J Campbell	Manager	0414F0050: Completion and reporting - Completion Activities.	4.00
8/9/2013	Karen Castelli Kassar	Senior Manager	0414F0051: Continue - Review and Supervision - Review and Supervision - Manager Only.	4.00
8/9/2013	Timothy R Weld	Partner	0414F0052: Continue - Partner Time - Review and Supervision - Partner Time.	4.00
8/9/2013	Christopher J Campbell	Manager	0414F0053: Continue - Completion and reporting - Completion Activities.	4.00
8/12/2013	Timothy R Weld	Partner	0414F0054: Partner Time - Review and Supervision - Partner Time.	4.00
8/12/2013	Christopher J Campbell	Manager	0414F0055: Completion and reporting - Completion Activities.	1.00
8/13/2013	Timothy R Weld	Partner	0414F0056: Partner Time - Review and Supervision - Partner Time.	2.00
8/13/2013	Christopher J Campbell	Manager	0414F0057: Completion and reporting - Completion Activities.	4.00
8/13/2013	Christopher J Campbell	Manager	0414F0058: Continue - Completion and reporting - Completion Activities.	4.00
8/14/2013	Christopher J Campbell	Manager	0414F0059: Completion and reporting - Completion Activities.	3.00
8/15/2013	Christopher J Campbell	Manager	0414F0060: Client management - Client Meetings.	0.50
8/16/2013	Christopher J Campbell	Manager	0414F0061: Completion and reporting - Completion Activities.	4.00
8/16/2013	Christopher J Campbell	Manager	0414F0062: Continue - Completion and reporting - Completion Activities.	4.00
8/19/2013	Christopher J Campbell	Manager	0414F0063: Completion and reporting - Completion Activities.	6.00

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Date	Name	Position	Description	Hours
8/20/2013	Christopher J Campbell	Manager	0414F0064: Completion and reporting - Completion Activities.	6.50
8/21/2013	Thuyet The To	Senior Associate	0414F0065: Completion and reporting - Completion Activities.	5.00
8/21/2013	Christopher J Campbell	Manager	0414F0066: Completion and reporting - Completion Activities.	5.00
8/22/2013	Bei Li	Associate	0414F0067: Completion and reporting - Completion Activities.	0.70
8/22/2013	Karen Castelli Kassar	Senior Manager	0414F0068: Review and Supervision - Review and Supervision - Manager Only.	5.00
8/22/2013	Christopher J Campbell	Manager	0414F0069: Completion and reporting - Completion Activities.	4.00
8/22/2013	Christopher J Campbell	Manager	0414F0070: Continue - Completion and reporting - Completion Activities.	3.50
8/23/2013	Bei Li	Associate	0414F0071: Completion and reporting - Completion Activities.	4.20
8/23/2013	Christopher J Campbell	Manager	0414F0072: Completion and reporting - Completion Activities.	5.50
8/26/2013	Bei Li	Associate	0414F0073: Completion and reporting - Completion Activities.	0.20
8/26/2013	Christopher J Campbell	Manager	0414F0074: Completion and reporting - Completion Activities.	2.00
8/27/2013	Bei Li	Associate	0414F0075: Completion and reporting - Completion Activities.	0.20
8/27/2013	Karen Castelli Kassar	Senior Manager	0414F0076: Client management - Client Meetings.	5.00
8/27/2013	Christopher J Campbell	Manager	0414F0077: Completion and reporting - Completion Activities.	2.00
8/28/2013	Bei Li	Associate	0414F0078: Completion and reporting - Completion Activities.	4.00
8/28/2013	Ermin Deljanin	Associate	0414F0079: Other Audit/Audit Related Activities - Financial Reporting & Consolidation.	4.00
8/28/2013	Karen Castelli Kassar	Senior Manager	0414F0080: Review and Supervision - Review and Supervision - Manager Only.	5.00

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Date	Name	Position	Description	Hours
8/28/2013	Christopher J Campbell	Manager	0414F0081: Completion and reporting - Client Communications and Reporting.	2.50
8/28/2013	Bei Li	Associate	0414F0082: Continue - Completion and reporting - Completion Activities.	2.60
8/28/2013	Ermin Deljanin	Associate	0414F0083: Continue - Other Audit/Audit Related Activities - Financial Reporting & Consolidation.	4.00
8/28/2013	Karen Castelli Kassar	Senior Manager	0414F0084: Continue - Review and Supervision - Review and Supervision - Manager Only.	5.00
8/29/2013	Bei Li	Associate	0414F0085: Substantive Audit Procedures - Accounts Payable.	3.00
8/29/2013	Bei Li	Associate	0414F0086: Completion and reporting - Completion Activities.	3.00
8/29/2013	Ermin Deljanin	Associate	0414F0087: Substantive Audit Procedures - Revenue.	5.00
8/29/2013	Karen Castelli Kassar	Senior Manager	0414F0088: Review and Supervision - Review and Supervision - Manager Only.	5.00
8/29/2013	Christopher J Campbell	Manager	0414F0089: Completion and reporting - Completion Activities.	4.00
8/29/2013	Bei Li	Associate	0414F0090: Continue - Completion and reporting - Completion Activities.	3.30
8/29/2013	Ermin Deljanin	Associate	0414F0091: Continue - Substantive Audit Procedures - Revenue.	5.00
8/29/2013	Karen Castelli Kassar	Senior Manager	0414F0092: Continue - Review and Supervision - Review and Supervision - Manager Only.	5.00
8/29/2013	Karen Castelli Kassar	Senior Manager	0414F0093: Continue - Review and Supervision - Review and Supervision - Manager Only.	5.00
8/29/2013	Christopher J Campbell	Manager	0414F0094: Continue - Completion and reporting - Completion Activities.	5.00
8/30/2013	Ermin Deljanin	Associate	0414F0095: Substantive Audit Procedures - Revenue.	4.50

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Date	Name	Position	Description	Hours
8/30/2013	Bei Li	Associate	0414F0096: Completion and reporting - Completion Activities.	5.10
8/30/2013	Karen Castelli Kassar	Senior Manager	0414F0097: Review and Supervision - Review and Supervision - Manager Only.	5.00
8/30/2013	Christopher J Campbell	Manager	0414F0098: Completion and reporting - Completion Activities.	4.00
8/30/2013	Karen Castelli Kassar	Senior Manager	0414F0099: Continue - Review and Supervision - Review and Supervision - Manager Only.	5.00
8/30/2013	Karen Castelli Kassar	Senior Manager	0414F0100: Continue - Review and Supervision - Review and Supervision - Manager Only.	5.00
8/30/2013	Christopher J Campbell	Manager	0414F0101: Continue - Completion and reporting - Completion Activities.	4.00
8/31/2013	Christopher J Campbell	Manager	0414F0102: Completion and reporting - Completion Activities.	3.00
8/31/2013	PricewaterhouseCoopers	Partner	0414F0n/a: Fixed Fee Component.	0.00
9/1/2013	Christopher J Campbell	Manager	0414F0103: Completion and reporting - Completion Activities.	2.00
9/2/2013	Christopher S Cox	Partner	0414F0104: Partner Time - Review and Supervision - Partner Time.	4.00
9/2/2013	Christopher J Campbell	Manager	0414F0105: Completion and reporting - Completion Activities.	1.00
9/3/2013	Thuyet The To	Senior Associate	0414F0106: Completion and reporting - Completion Activities.	6.30
9/3/2013	Ermin Deljanin	Associate	0414F0107: Substantive Audit Procedures - Revenue.	5.00
9/3/2013	Bei Li	Associate	0414F0108: Completion and reporting - Completion Activities.	1.30
9/3/2013	Christopher J Campbell	Manager	0414F0109: Completion and reporting - Completion Activities.	4.00
9/3/2013	Christopher J Campbell	Manager	0414F0110: Continue - Completion and reporting - Completion Activities.	6.00
9/4/2013	Thuyet The To	Senior Associate	0414F0111: Completion and reporting - Completion Activities.	5.00

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Date	Name	Position	Description	Hours
9/4/2013	Bei Li	Associate	0414F0112: Completion and reporting - Completion Activities.	0.40
9/4/2013	Karen Castelli Kassar	Senior Manager	0414F0113: Review and Supervision - Review and Supervision - Manager Only.	4.00
9/4/2013	Christopher J Campbell	Manager	0414F0114: Completion and reporting - Completion Activities.	4.00
9/4/2013	Karen Castelli Kassar	Senior Manager	0414F0115: Continue - Review and Supervision - Review and Supervision - Manager Only.	4.00
9/4/2013	Christopher J Campbell	Manager	0414F0116: Continue - Completion and reporting - Completion Activities.	5.00
9/5/2013	Thuyet The To	Senior Associate	0414F0117: Completion and reporting - Completion Activities.	4.00
9/5/2013	Ermin Deljanin	Associate	0414F0118: Substantive Audit Procedures - Other.	2.00
9/5/2013	Ermin Deljanin	Associate	0414F0119: Substantive Audit Procedures - Revenue.	2.00
9/5/2013	Karen Castelli Kassar	Senior Manager	0414F0120: Review and Supervision - Review and Supervision - Manager Only.	4.00
9/5/2013	Christopher J Campbell	Manager	0414F0121: Completion and reporting - Completion Activities.	4.00
9/5/2013	Karen Castelli Kassar	Senior Manager	0414F0122: Continue - Review and Supervision - Review and Supervision - Manager Only.	4.00
9/5/2013	Christopher J Campbell	Manager	0414F0123: Continue - Completion and reporting - Completion Activities.	6.00
9/6/2013	Thuyet The To	Senior Associate	0414F0124: Completion and reporting - Completion Activities.	4.00
9/6/2013	Christopher J Campbell	Manager	0414F0125: Completion and reporting - Completion Activities.	6.50
9/6/2013	Bei Li	Associate	0414F0126: Completion and reporting - Completion Activities.	0.50
9/6/2013	Karen Castelli Kassar	Senior Manager	0414F0127: Review and Supervision - Review and Supervision - Manager Only.	4.00

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Date	Name	Position	Description	Hours
9/6/2013	Karen Castelli Kassar	Senior Manager	0414F0128: Continue - Review and Supervision - Review and Supervision - Manager Only.	4.00
9/8/2013	Christopher J Campbell	Manager	0414F0129: Completion and reporting - Completion Activities.	4.00
9/9/2013	Christopher J Campbell	Manager	0414F0130: Completion and reporting - Completion Activities.	4.00
9/9/2013	Christopher J Campbell	Manager	0414F0131: Continue - Completion and reporting - Completion Activities.	6.00
9/10/2013	Ermin Deljanin	Associate	0414F0132: Substantive Audit Procedures - Revenue.	1.00
9/10/2013	Christopher J Campbell	Manager	0414F0133: Completion and reporting - Completion Activities.	3.00
9/11/2013	Ermin Deljanin	Associate	0414F0134: Substantive Audit Procedures - Revenue.	2.00
9/11/2013	Karen Castelli Kassar	Senior Manager	0414F0135: Review and Supervision - Review and Supervision - Manager Only.	4.00
9/11/2013	Matthew M Macaluso	Associate	0414F0136: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	4.00
9/11/2013	Christopher J Campbell	Manager	0414F0137: Completion and reporting - Completion Activities.	5.00
9/11/2013	Christopher J Campbell	Manager	0414F0138: Continue - Completion and reporting - Completion Activities.	2.00
9/11/2013	Karen Castelli Kassar	Senior Manager	0414F0139: Continue - Review and Supervision - Review and Supervision - Manager Only.	4.00
9/11/2013	Matthew M Macaluso	Associate	0414F0140: Continue - Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	6.00
9/11/2013	Christopher J Campbell	Manager	0414F0141: Continue - Completion and reporting - Completion Activities.	6.00
9/12/2013	Karen Castelli Kassar	Senior Manager	0414F0142: Review and Supervision - Review and Supervision - Manager Only.	3.00

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Date	Name	Position	Description	Hours
9/12/2013	Ermin Deljanin	Associate	0414F0143: Substantive Audit Procedures - Other.	1.50
9/12/2013	Matthew M Macaluso	Associate	0414F0144: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	6.00
9/12/2013	Christopher J Campbell	Manager	0414F0145: Completion and reporting - Completion Activities.	6.00
9/12/2013	Matthew M Macaluso	Associate	0414F0146: Continue - Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	4.00
9/12/2013	Christopher J Campbell	Manager	0414F0147: Continue - Completion and reporting - Completion Activities.	6.00
9/13/2013	Karen Castelli Kassar	Senior Manager	0414F0148: Review and Supervision - Review and Supervision - Manager Only.	3.00
9/13/2013	Christopher J Campbell	Manager	0414F0149: Completion and reporting - Completion Activities.	4.00
9/13/2013	Christopher J Campbell	Manager	0414F0150: Continue - Completion and reporting - Completion Activities.	4.00
9/16/2013	Matthew M Macaluso	Associate	0414F0151: Substantive Audit Procedures - Other.	1.00
9/16/2013	Christopher J Campbell	Manager	0414F0152: Completion and reporting - Completion Activities.	6.00
9/16/2013	Christopher J Campbell	Manager	0414F0153: Continue - Completion and reporting - Completion Activities.	4.00
9/17/2013	Karen Castelli Kassar	Senior Manager	0414F0154: Client management - Client Meetings.	2.00
9/17/2013	Matthew M Macaluso	Associate	0414F0155: Substantive Audit Procedures - Other.	2.00
9/17/2013	Christopher J Campbell	Manager	0414F0156: Completion and reporting - Completion Activities.	6.50
9/18/2013	Karen Castelli Kassar	Senior Manager	0414F0157: Review and Supervision - Review and Supervision - Manager Only.	5.00
9/18/2013	Matthew M Macaluso	Associate	0414F0158: Substantive Audit Procedures - Other.	3.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
9/18/2013	Christopher J Campbell	Manager	0414F0159: Completion and reporting - Client Communications and Reporting.	1.50
9/19/2013	Karen Castelli Kassar	Senior Manager	0414F0160: Client management - Client Meetings.	5.00
9/19/2013	Karen Castelli Kassar	Senior Manager	0414F0161: Review and Supervision - Review and Supervision - Manager Only.	4.00
9/19/2013	Matthew M Macaluso	Associate	0414F0162: Substantive Audit Procedures - Other.	2.00
9/19/2013	Christopher J Campbell	Manager	0414F0163: Completion and reporting - Completion Activities.	4.00
9/19/2013	Christopher J Campbell	Manager	0414F0164: Continue - Completion and reporting - Completion Activities.	5.00
9/20/2013	Matthew M Macaluso	Associate	0414F0165: Substantive Audit Procedures - Other.	2.00
9/23/2013	Matthew M Macaluso	Associate	0414F0166: Substantive Audit Procedures - Other.	2.00
9/26/2013	Karen Castelli Kassar	Senior Manager	0414F0167: Client management - Client Meetings.	1.00
10/7/2013	Briana Mary Turnbaugh	Associate	0414F0168: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	6.00
10/7/2013	Karen Castelli Kassar	Senior Manager	0414F0169: Review and Supervision - Review and Supervision - Manager Only.	4.00
10/7/2013	Karen Castelli Kassar	Senior Manager	0414F0170: Continue - Review and Supervision - Review and Supervision - Manager Only.	4.00
10/8/2013	Briana Mary Turnbaugh	Associate	0414F0171: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	4.00
10/8/2013	Briana Mary Turnbaugh	Associate	0414F0172: Continue - Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	4.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
10/14/2013	Karen Castelli Kassar	Senior Manager	0414F0173: Review and Supervision - Review and Supervision - Manager Only.	4.00
<i>Total - Hours - 2011 Audit</i>				<i>635.50</i>
<i>2013 Medical Center Audit</i>				
7/9/2013	Timothy R Weld	Partner	0414F0174: Partner Time - Review and Supervision - Partner Time.	3.00
7/12/2013	Justine Andrea Martinez	Associate	0414F0175: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	2.00
7/12/2013	Noam Y Heller	Senior Associate	0414F0176: Planning - Build Workplan.	1.00
7/15/2013	Severino Landingin	Director	0414F0177: Information Technology General Controls - Information Technology General Controls.	1.50
7/17/2013	Noam Y Heller	Senior Associate	0414F0178: Client management - Client Meetings.	1.50
7/17/2013	Noam Y Heller	Senior Associate	0414F0179: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	3.50
7/17/2013	Marlon Trowers	Associate	0414F0180: Continue - Controls - Period-end Financial Reporting.	4.00
7/17/2013	Noam Y Heller	Senior Associate	0414F0181: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	3.00
7/18/2013	Marlon Trowers	Associate	0414F0182: Controls - Period-end Financial Reporting.	4.00
7/18/2013	Noam Y Heller	Senior Associate	0414F0183: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	4.00
7/18/2013	Noam Y Heller	Senior Associate	0414F0184: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	4.00
7/19/2013	Marlon Trowers	Associate	0414F0185: Controls - Period-end Financial Reporting.	4.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
7/19/2013	Marlon Trowers	Associate	0414F0186: Continue - Controls - Period-end Financial Reporting.	4.00
7/19/2013	Timothy R Weld	Partner	0414F0187: Partner Time - Review and Supervision - Partner Time.	3.00
7/22/2013	Marlon Trowers	Associate	0414F0188: Continue - Controls - Period-end Financial Reporting.	4.00
7/23/2013	Noam Y Heller	Senior Associate	0414F0189: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	1.00
7/23/2013	Noam Y Heller	Senior Associate	0414F0190: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	1.00
7/23/2013	Justine Andrea Martinez	Associate	0414F0191: Planning - Initial Procedures.	4.00
7/23/2013	Noam Y Heller	Senior Associate	0414F0192: Controls - Net Patient Service Revenue & Receivable.	3.00
7/23/2013	Marlon Trowers	Associate	0414F0193: Continue - Controls - Period-end Financial Reporting.	4.00
7/23/2013	Noam Y Heller	Senior Associate	0414F0194: Continue - Controls - Net Patient Service Revenue & Receivable.	3.00
7/24/2013	Justine Andrea Martinez	Associate	0414F0195: Planning - Initial Procedures.	4.00
7/25/2013	Noam Y Heller	Senior Associate	0414F0196: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	2.00
7/25/2013	Noam Y Heller	Senior Associate	0414F0197: Substantive Audit Procedures - Other Non-Current Assets.	1.00
7/25/2013	Justine Andrea Martinez	Associate	0414F0198: Planning - Initial Procedures.	4.00
7/25/2013	Marlon Trowers	Associate	0414F0199: Controls - Period-end Financial Reporting.	4.00
7/26/2013	Justine Andrea Martinez	Associate	0414F0200: Planning - Initial Procedures.	4.00
7/26/2013	Marlon Trowers	Associate	0414F0201: Controls - Period-end Financial Reporting.	4.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
7/26/2013	PricewaterhouseCoopers	Partner	0414F0n/a: Fixed Fee Component.	0.00
7/29/2013	Justine Andrea Martinez	Associate	0414F0202: Planning - Initial Procedures.	4.00
7/29/2013	Noam Y Heller	Senior Associate	0414F0203: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	4.00
7/29/2013	Noam Y Heller	Senior Associate	0414F0204: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	3.00
7/30/2013	Justine Andrea Martinez	Associate	0414F0205: Planning - Initial Procedures.	4.00
7/30/2013	Marlon Trowers	Associate	0414F0206: Controls - Period-end Financial Reporting.	4.00
7/30/2013	Noam Y Heller	Senior Associate	0414F0207: Controls - Net Patient Service Revenue & Receivable.	4.00
7/30/2013	Noam Y Heller	Senior Associate	0414F0208: Continue - Controls - Net Patient Service Revenue & Receivable.	3.00
7/31/2013	Justine Andrea Martinez	Associate	0414F0209: Controls - Payroll & Benefits.	3.00
7/31/2013	Noam Y Heller	Senior Associate	0414F0210: Continue - Controls - Net Patient Service Revenue & Receivable.	4.00
8/1/2013	Justine Andrea Martinez	Associate	0414F0211: Planning - Initial Procedures.	4.00
8/1/2013	Marlon Trowers	Associate	0414F0212: Other Audit/Audit Related Activities - Financial Reporting & Consolidation.	4.00
8/1/2013	Noam Y Heller	Senior Associate	0414F0213: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	4.00
8/1/2013	Noam Y Heller	Senior Associate	0414F0214: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	4.00
8/2/2013	Justine Andrea Martinez	Associate	0414F0215: Planning - Initial Procedures.	4.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
8/2/2013	Marlon Trowers	Associate	0414F0216: Controls - Period-end Financial Reporting.	4.00
8/2/2013	Noam Y Heller	Senior Associate	0414F0217: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	4.00
8/2/2013	Marlon Trowers	Associate	0414F0218: Continue - Controls - Period-end Financial Reporting.	4.00
8/5/2013	Marlon Trowers	Associate	0414F0219: Substantive Audit Procedures - Cash and Cash Equivalents.	4.00
8/5/2013	Justine Andrea Martinez	Associate	0414F0220: Planning - Initial Procedures.	4.00
8/6/2013	Noam Y Heller	Senior Associate	0414F0221: Controls - Net Patient Service Revenue & Receivable.	0.50
8/6/2013	Marlon Trowers	Associate	0414F0222: Controls - Period-end Financial Reporting.	4.00
8/7/2013	Noam Y Heller	Senior Associate	0414F0223: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	2.00
8/7/2013	Marlon Trowers	Associate	0414F0224: Controls - Period-end Financial Reporting.	4.00
8/8/2013	Noam Y Heller	Senior Associate	0414F0225: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	2.00
8/8/2013	Marlon Trowers	Associate	0414F0226: Controls - Period-end Financial Reporting.	4.00
8/8/2013	Marlon Trowers	Associate	0414F0227: Continue - Controls - Period-end Financial Reporting.	4.00
8/9/2013	Noam Y Heller	Senior Associate	0414F0228: Controls - Net Patient Service Revenue & Receivable.	3.50
8/9/2013	Marlon Trowers	Associate	0414F0229: Continue - Controls - Period-end Financial Reporting.	4.00
8/12/2013	Thuyet The To	Senior Associate	0414F0230: Planning - Initial Procedures.	2.50
8/12/2013	Andres Mario Leiva	Associate	0414F0231: Information Technology General Controls - Information Technology General Controls.	5.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
8/12/2013	Severino Landingin	Director	0414F0232: Information Technology General Controls - Information Technology General Controls.	4.00
8/12/2013	Marlon Trowers	Associate	0414F0233: Continue - Controls - Period-end Financial Reporting.	4.00
8/13/2013	Noam Y Heller	Senior Associate	0414F0234: Controls - Net Patient Service Revenue & Receivable.	1.50
8/13/2013	Marlon Trowers	Associate	0414F0235: Continue - Controls - Period-end Financial Reporting.	4.00
8/14/2013	Noam Y Heller	Senior Associate	0414F0236: Controls - Net Patient Service Revenue & Receivable.	2.50
8/14/2013	Severino Landingin	Director	0414F0237: Information Technology General Controls - Information Technology General Controls.	2.00
8/14/2013	Thuyet The To	Senior Associate	0414F0238: Planning - Initial Procedures.	2.00
8/14/2013	Thuyet The To	Senior Associate	0414F0239: Planning - Identify Risks.	1.00
8/14/2013	Thuyet The To	Senior Associate	0414F0240: Planning - Initial Procedures.	2.00
8/14/2013	Marlon Trowers	Associate	0414F0241: Controls - Period-end Financial Reporting.	4.00
8/14/2013	Andres Mario Leiva	Associate	0414F0242: Continue - Information Technology General Controls - Information Technology General Controls.	3.00
8/15/2013	Andres Mario Leiva	Associate	0414F0243: Information Technology General Controls - Information Technology General Controls.	1.50
8/15/2013	Severino Landingin	Director	0414F0244: Information Technology General Controls - Information Technology General Controls.	1.00
8/15/2013	Thuyet The To	Senior Associate	0414F0245: Planning - Identify Risks.	3.00
8/15/2013	Marlon Trowers	Associate	0414F0246: Continue - Controls - Period-end Financial Reporting.	4.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
8/16/2013	Bei Li	Associate	0414F0247: Other Audit/Audit Related Activities - Data Assurance - Other.	1.00
8/16/2013	Gabriel R. Young	Senior Associate	0414F0248: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
8/16/2013	Andres Mario Leiva	Associate	0414F0249: Information Technology General Controls - Information Technology General Controls.	5.00
8/16/2013	Andres Mario Leiva	Associate	0414F0250: Continue - Information Technology General Controls - Information Technology General Controls.	2.00
8/16/2013	Marlon Trowers	Associate	0414F0251: Continue - Controls - Period-end Financial Reporting.	4.00
8/16/2013	PricewaterhouseCoopers	Partner	0414F0n/a: Fixed Fee Component.	0.00
8/19/2013	Gabriel R. Young	Senior Associate	0414F0252: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	3.00
8/19/2013	Thuyet The To	Senior Associate	0414F0253: Planning - Identify Risks.	2.00
8/19/2013	Thuyet The To	Senior Associate	0414F0254: Planning - Develop Strategy.	1.00
8/19/2013	Thuyet The To	Senior Associate	0414F0255: Planning - Develop Strategy.	1.00
8/19/2013	Andres Mario Leiva	Associate	0414F0256: Information Technology General Controls - Information Technology General Controls.	5.00
8/19/2013	Andres Mario Leiva	Associate	0414F0257: Continue - Information Technology General Controls - Information Technology General Controls.	3.00
8/20/2013	Andres Mario Leiva	Associate	0414F0258: Information Technology General Controls - Information Technology General Controls.	5.00
8/20/2013	Karen Castelli Kassar	Senior Manager	0414F0259: Review and Supervision - Review and Supervision - Manager Only.	5.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
8/21/2013	Ermin Deljanin	Associate	0414F0260: Substantive Audit Procedures - PP&E / Leases / Depreciation.	4.00
8/21/2013	Ermin Deljanin	Associate	0414F0261: Substantive Audit Procedures - Prepaids & Other Current Assets.	5.50
8/22/2013	Ermin Deljanin	Associate	0414F0262: Substantive Audit Procedures - PP&E / Leases / Depreciation.	2.00
8/22/2013	Karen Castelli Kassar	Senior Manager	0414F0263: Review and Supervision - Review and Supervision - Manager Only.	5.00
8/22/2013	Thuyet The To	Senior Associate	0414F0264: Completion and reporting - Completion Activities.	2.00
8/22/2013	Ermin Deljanin	Associate	0414F0265: Substantive Audit Procedures - Prepaids & Other Current Assets.	4.00
8/23/2013	Bei Li	Associate	0414F0266: Substantive Audit Procedures - Other.	2.70
8/23/2013	Bei Li	Associate	0414F0267: Substantive Audit Procedures - Other P&L Items.	1.50
8/23/2013	Ermin Deljanin	Associate	0414F0268: Substantive Audit Procedures - Prepaids & Other Current Assets.	5.00
8/23/2013	Ermin Deljanin	Associate	0414F0269: Substantive Audit Procedures - PP&E / Leases / Depreciation.	4.00
8/23/2013	Thuyet The To	Senior Associate	0414F0270: Completion and reporting - Completion Activities.	4.00
8/23/2013	Thuyet The To	Senior Associate	0414F0271: Continue - Completion and reporting - Completion Activities.	4.00
8/26/2013	Bei Li	Associate	0414F0272: Client management - Client Meetings.	0.50
8/26/2013	Ermin Deljanin	Associate	0414F0273: Substantive Audit Procedures - Prepaids & Other Current Assets.	5.00
8/26/2013	Bei Li	Associate	0414F0274: Continue - Substantive Audit Procedures - Other.	2.80

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
8/26/2013	Ermin Deljanin	Associate	0414F0275: Continue - Substantive Audit Procedures - Prepaids & Other Current Assets.	4.00
8/26/2013	Timothy R Weld	Partner	0414F0276: Partner Time - Review and Supervision - Partner Time.	3.00
8/27/2013	Maria Agostina García Masucci	Associate	0414F0277: Other Audit/Audit Related Activities - SDC - Supplemental Services.	5.00
8/27/2013	Bei Li	Associate	0414F0278: Substantive Audit Procedures - Cash and Cash Equivalents.	2.30
8/27/2013	Bei Li	Associate	0414F0279: Substantive Audit Procedures - Other P&L Items.	2.20
8/27/2013	Ermin Deljanin	Associate	0414F0280: Substantive Audit Procedures - Prepaids & Other Current Assets.	5.00
8/27/2013	Ermin Deljanin	Associate	0414F0281: Substantive Audit Procedures - PP&E / Leases / Depreciation.	4.00
8/27/2013	Facundo Aramayo	Associate	0414F0282: Other Audit/Audit Related Activities - SDC - Supplemental Services.	5.50
8/28/2013	Maria Agostina García Masucci	Associate	0414F0283: Other Audit/Audit Related Activities - SDC - Supplemental Services.	4.00
8/28/2013	Facundo Aramayo	Associate	0414F0284: Other Audit/Audit Related Activities - SDC - Supplemental Services.	4.00
8/28/2013	Maria Agostina García Masucci	Associate	0414F0285: Continue - Other Audit/Audit Related Activities - SDC - Supplemental Services.	4.00
8/28/2013	Facundo Aramayo	Associate	0414F0286: Continue - Other Audit/Audit Related Activities - SDC - Supplemental Services.	4.00
8/29/2013	Maria Agostina García Masucci	Associate	0414F0287: Other Audit/Audit Related Activities - SDC - Supplemental Services.	3.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
8/29/2013	Facundo Aramayo	Associate	0414F0288: Other Audit/Audit Related Activities - SDC - Supplemental Services.	4.00
8/29/2013	Maria Agostina García Masucci	Associate	0414F0289: Continue - Other Audit/Audit Related Activities - SDC - Supplemental Services.	3.00
8/29/2013	Facundo Aramayo	Associate	0414F0290: Continue - Other Audit/Audit Related Activities - SDC - Supplemental Services.	4.00
8/30/2013	Bei Li	Associate	0414F0291: Substantive Audit Procedures - Other.	0.50
8/30/2013	Ermin Deljanin	Associate	0414F0292: Substantive Audit Procedures - Other.	1.50
8/30/2013	PricewaterhouseCoopers	Partner	0414F0n/a: Fixed Fee Component.	0.00
9/3/2013	Ermin Deljanin	Associate	0414F0293: Substantive Audit Procedures - Prepaids & Other Current Assets.	4.00
9/3/2013	Bei Li	Associate	0414F0294: Substantive Audit Procedures - Accrued & Other Current Liabilities.	0.80
9/3/2013	Bei Li	Associate	0414F0295: Substantive Audit Procedures - Cash and Cash Equivalents.	2.90
9/3/2013	Bei Li	Associate	0414F0296: Substantive Audit Procedures - Other.	3.30
9/3/2013	Blake T Brooks	Associate	0414F0297: Substantive Audit Procedures - Accounts Payable.	5.00
9/3/2013	Travis E Weir	Associate	0414F0298: Substantive Audit Procedures - Other Non-Current Assets.	5.00
9/3/2013	Blake T Brooks	Associate	0414F0299: Continue - Substantive Audit Procedures - Accounts Payable.	5.00
9/3/2013	Travis E Weir	Associate	0414F0300: Continue - Substantive Audit Procedures - Other Non-Current Assets.	5.00
9/4/2013	Travis E Weir	Associate	0414F0301: Substantive Audit Procedures - Notes Payable & Long-term Debt.	4.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
9/4/2013	Travis E Weir	Associate	0414F0302: Substantive Audit Procedures - Notes Payable & Long-term Debt.	5.00
9/4/2013	Bei Li	Associate	0414F0303: Substantive Audit Procedures - Cash and Cash Equivalents.	6.90
9/4/2013	Bei Li	Associate	0414F0304: Controls - Payroll & Benefits.	0.70
9/4/2013	Ermin Deljanin	Associate	0414F0305: Continue - Substantive Audit Procedures - Prepaids & Other Current Assets.	4.00
9/4/2013	Blake T Brooks	Associate	0414F0306: Continue - Substantive Audit Procedures - Accounts Payable.	4.00
9/5/2013	Ermin Deljanin	Associate	0414F0307: Engagement Management - Project Management.	2.00
9/5/2013	Ermin Deljanin	Associate	0414F0308: Substantive Audit Procedures - Revenue.	2.00
9/5/2013	Bei Li	Associate	0414F0309: Substantive Audit Procedures - Other.	1.50
9/5/2013	Bei Li	Associate	0414F0310: Controls - Payroll & Benefits.	0.50
9/5/2013	Blake T Brooks	Associate	0414F0311: Continue - Substantive Audit Procedures - Accounts Payable.	5.00
9/5/2013	Travis E Weir	Associate	0414F0312: Continue - Planning - Develop Strategy.	2.00
9/5/2013	Bei Li	Associate	0414F0313: Continue - Substantive Audit Procedures - Cash and Cash Equivalents.	4.00
9/6/2013	Timothy R Weld	Partner	0414F0314: Partner Time - Review and Supervision - Partner Time.	6.00
9/6/2013	Ermin Deljanin	Associate	0414F0315: Substantive Audit Procedures - Other.	5.00
9/6/2013	Ermin Deljanin	Associate	0414F0316: Substantive Audit Procedures - other.	3.00
9/6/2013	Bei Li	Associate	0414F0317: Substantive Audit Procedures - Other.	0.50

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
9/6/2013	Travis E Weir	Associate	0414F0318: Substantive Audit Procedures - Notes Payable & Long-term Debt.	5.00
9/9/2013	Blake T Brooks	Associate	0414F0319: Substantive Audit Procedures - Accounts Payable.	1.00
9/9/2013	Blake T Brooks	Associate	0414F0320: Substantive Audit Procedures - other.	2.00
9/9/2013	Bei Li	Associate	0414F0321: Substantive Audit Procedures - Cash and Cash Equivalents.	6.80
9/9/2013	Bei Li	Associate	0414F0322: Substantive Audit Procedures - Other.	1.00
9/9/2013	Travis E Weir	Associate	0414F0323: Substantive Audit Procedures - Notes Payable & Long-term Debt.	5.00
9/9/2013	Steven B Gurtman	Senior Manager	0414F0324: Continue - Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	3.00
9/9/2013	Ermin Deljanin	Associate	0414F0325: Continue - Substantive Audit Procedures - Other.	4.00
9/9/2013	Blake T Brooks	Associate	0414F0326: Continue - Substantive Audit Procedures - Accrued & Other Current Liabilities.	3.00
9/9/2013	Travis E Weir	Associate	0414F0327: Continue - Substantive Audit Procedures - Notes Payable & Long-term Debt.	5.00
9/10/2013	Ermin Deljanin	Associate	0414F0328: Engagement Management - Prepaids & Other Current Assets.	3.00
9/10/2013	Blake T Brooks	Associate	0414F0329: Substantive Audit Procedures - Other.	1.00
9/10/2013	Bei Li	Associate	0414F0330: Substantive Audit Procedures - Other.	1.50
9/10/2013	Bei Li	Associate	0414F0331: Substantive Audit Procedures - Intercompany Accounts.	0.50
9/10/2013	Bei Li	Associate	0414F0332: Controls - Capital / Equity.	1.00
9/10/2013	Blake T Brooks	Associate	0414F0333: Substantive Audit Procedures - Accounts Payable.	5.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
9/10/2013	Travis E Weir	Associate	0414F0334: Substantive Audit Procedures - Notes Payable & Long-term Debt.	5.00
9/10/2013	Travis E Weir	Associate	0414F0335: Continue - Substantive Audit Procedures - Notes Payable & Long-term Debt.	3.00
9/10/2013	Bei Li	Associate	0414F0336: Continue - Substantive Audit Procedures - Cash and Cash Equivalents.	3.10
9/11/2013	Timothy R Weld	Partner	0414F0337: Partner Time - Review and Supervision - Partner Time.	4.00
9/11/2013	Ermin Deljanin	Associate	0414F0338: Substantive Audit Procedures - Other.	2.00
9/11/2013	Ermin Deljanin	Associate	0414F0339: Substantive Audit Procedures - Other.	2.00
9/11/2013	Blake T Brooks	Associate	0414F0340: Substantive Audit Procedures - Accounts Payable.	3.00
9/11/2013	Bei Li	Associate	0414F0341: Substantive Audit Procedures - Other.	0.80
9/11/2013	Bei Li	Associate	0414F0342: Controls - Payroll & Benefits.	3.00
9/11/2013	Blake T Brooks	Associate	0414F0343: Substantive Audit Procedures - Accrued & Other Current Liabilities.	5.00
9/11/2013	Blake T Brooks	Associate	0414F0344: Continue - Substantive Audit Procedures - Accrued & Other Current Liabilities.	4.00
9/12/2013	Timothy R Weld	Partner	0414F0345: Partner Time - Review and Supervision - Partner Time.	4.00
9/12/2013	Ermin Deljanin	Associate	0414F0346: Substantive Audit Procedures - other.	2.00
9/12/2013	Blake T Brooks	Associate	0414F0347: Substantive Audit Procedures - Other.	2.00
9/12/2013	Bei Li	Associate	0414F0348: Substantive Audit Procedures - Cash and Cash Equivalents.	5.70
9/12/2013	Bei Li	Associate	0414F0349: Controls - Capital / Equity.	1.40

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Date	Name	Position	Description	Hours
9/12/2013	Travis E Weir	Associate	0414F0350: Substantive Audit Procedures - Notes Payable & Long-term Debt.	5.00
9/12/2013	Blake T Brooks	Associate	0414F0351: Continue - Substantive Audit Procedures - Accounts Payable.	3.00
9/12/2013	Travis E Weir	Associate	0414F0352: Continue - Substantive Audit Procedures - Notes Payable & Long-term Debt.	6.00
9/13/2013	Steven B Gurtman	Senior Manager	0414F0353: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
9/13/2013	Timothy R Weld	Partner	0414F0354: Partner Time - Review and Supervision - Partner Time.	4.00
9/13/2013	Ermin Deljanin	Associate	0414F0355: Substantive Audit Procedures - Prepaids & Other Current Assets.	6.00
9/13/2013	Gabriel R. Young	Senior Associate	0414F0356: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	1.00
9/13/2013	Blake T Brooks	Associate	0414F0357: Substantive Audit Procedures - Accounts Payable.	2.00
9/13/2013	Travis E Weir	Associate	0414F0358: Client management - Client Meetings.	1.50
9/13/2013	Bei Li	Associate	0414F0359: Substantive Audit Procedures - Other.	1.00
9/13/2013	Bei Li	Associate	0414F0360: Substantive Audit Procedures - Intercompany Accounts.	0.50
9/13/2013	Bei Li	Associate	0414F0361: Substantive Audit Procedures - Other P&L Items.	1.00
9/13/2013	PricewaterhouseCoopers	Partner	0414F0n/a: Fixed Fee Component.	0.00
9/16/2013	Blake T Brooks	Associate	0414F0362: Substantive Audit Procedures - Other.	2.00
9/16/2013	Travis E Weir	Associate	0414F0363: Planning - Plan for Planning.	2.00
9/16/2013	Travis E Weir	Associate	0414F0364: Planning - Plan for Planning.	2.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
9/16/2013	Bei Li	Associate	0414F0365: Substantive Audit Procedures - Other.	2.60
9/16/2013	Bei Li	Associate	0414F0366: Controls - Payroll & Benefits.	1.70
9/16/2013	Bei Li	Associate	0414F0367: Substantive Audit Procedures - Intercompany Accounts.	0.60
9/16/2013	Bei Li	Associate	0414F0368: Controls - Capital / Equity.	0.90
9/16/2013	Ermin Deljanin	Associate	0414F0369: Continue - Substantive Audit Procedures - Prepaids & Other Current Assets.	5.00
9/16/2013	Blake T Brooks	Associate	0414F0370: Continue - Substantive Audit Procedures - Accrued & Other Current Liabilities.	3.00
9/16/2013	Travis E Weir	Associate	0414F0371: Continue - Planning - Plan for Planning.	2.00
9/17/2013	Steven B Gurtman	Senior Manager	0414F0372: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
9/17/2013	Ermin Deljanin	Associate	0414F0373: Substantive Audit Procedures - Other.	1.00
9/17/2013	Ermin Deljanin	Associate	0414F0374: Substantive Audit Procedures - other.	4.00
9/17/2013	Blake T Brooks	Associate	0414F0375: Substantive Audit Procedures - Accounts Payable.	6.00
9/17/2013	Blake T Brooks	Associate	0414F0376: Substantive Audit Procedures - Self-insured Malpractice Liabilities.	2.00
9/17/2013	Bei Li	Associate	0414F0377: Substantive Audit Procedures - Cash and Cash Equivalents.	0.70
9/17/2013	Bei Li	Associate	0414F0378: Substantive Audit Procedures - Other.	0.50
9/17/2013	Pei Peng Wang	Associate	0414F0379: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
9/17/2013	Travis E Weir	Associate	0414F0380: Continue - Substantive Audit Procedures - Treasury - Cash & Investments.	4.00
9/18/2013	Timothy R Weld	Partner	0414F0381: Partner Time - Review and Supervision - Partner Time.	5.00
9/18/2013	Blake T Brooks	Associate	0414F0382: Substantive Audit Procedures - Other.	1.00
9/18/2013	Ermin Deljanin	Associate	0414F0383: Substantive Audit Procedures - Other.	5.00
9/18/2013	Travis E Weir	Associate	0414F0384: Substantive Audit Procedures - Notes Payable & Long-term Debt.	5.00
9/18/2013	Blake T Brooks	Associate	0414F0385: Continue - Substantive Audit Procedures - Accrued & Other Current Liabilities.	2.00
9/18/2013	Pei Peng Wang	Associate	0414F0386: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	6.00
9/19/2013	Steven B Gurtman	Senior Manager	0414F0387: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
9/19/2013	Timothy R Weld	Partner	0414F0388: Partner Time - Review and Supervision - Partner Time.	5.00
9/19/2013	Ermin Deljanin	Associate	0414F0389: Substantive Audit Procedures - Other.	5.00
9/19/2013	Ermin Deljanin	Associate	0414F0390: Substantive Audit Procedures - Prepaids & Other Current Assets.	1.00
9/19/2013	Blake T Brooks	Associate	0414F0391: Substantive Audit Procedures - other.	1.00
9/19/2013	Blake T Brooks	Associate	0414F0392: Substantive Audit Procedures - Self-insured Malpractice Liabilities.	2.00
9/19/2013	Travis E Weir	Associate	0414F0393: Substantive Audit Procedures - Cash and Cash Equivalents.	5.00
9/19/2013	Bei Li	Associate	0414F0394: Substantive Audit Procedures - Cash and Cash Equivalents.	0.30

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Date	Name	Position	Description	Hours
9/19/2013	Bei Li	Associate	0414F0395: Substantive Audit Procedures - Other.	1.40
9/19/2013	Bei Li	Associate	0414F0396: Substantive Audit Procedures - Other P&L Items.	1.60
9/19/2013	Bei Li	Associate	0414F0397: Controls - Capital / Equity.	0.50
9/19/2013	Blake T Brooks	Associate	0414F0398: Substantive Audit Procedures - Accounts Payable.	5.00
9/19/2013	Pei Peng Wang	Associate	0414F0399: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
9/19/2013	Blake T Brooks	Associate	0414F0400: Continue - Substantive Audit Procedures - Accounts Payable.	3.00
9/20/2013	Steven B Gurtman	Senior Manager	0414F0401: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
9/20/2013	Karen Castelli Kassar	Senior Manager	0414F0402: Review and Supervision - Review and Supervision - Manager Only.	5.00
9/20/2013	Ermin Deljanin	Associate	0414F0403: Substantive Audit Procedures - Other.	5.00
9/20/2013	Ermin Deljanin	Associate	0414F0404: Substantive Audit Procedures - Prepaids & Other Current Assets.	3.00
9/20/2013	Blake T Brooks	Associate	0414F0405: Substantive Audit Procedures - Accounts Payable.	2.00
9/20/2013	Travis E Weir	Associate	0414F0406: Substantive Audit Procedures - Cash and Cash Equivalents.	4.00
9/20/2013	Bei Li	Associate	0414F0407: Substantive Audit Procedures - Other.	2.30
9/20/2013	Bei Li	Associate	0414F0408: Substantive Audit Procedures - Intercompany Accounts.	0.50
9/20/2013	Bei Li	Associate	0414F0409: Substantive Audit Procedures - Other P&L Items.	1.50
9/20/2013	Bei Li	Associate	0414F0410: Controls - Capital / Equity.	0.50

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
9/20/2013	Bei Li	Associate	0414F0411: Substantive Audit Procedures - Revenue - Grants and Contracts.	3.40
9/20/2013	Pei Peng Wang	Associate	0414F0412: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
9/20/2013	Blake T Brooks	Associate	0414F0413: Continue - Substantive Audit Procedures - Accrued & Other Current Liabilities.	2.00
9/20/2013	Pei Peng Wang	Associate	0414F0414: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	2.50
9/21/2013	Travis E Weir	Associate	0414F0415: Substantive Audit Procedures - Notes Payable & Long-term Debt.	1.50
9/22/2013	Bei Li	Associate	0414F0416: Substantive Audit Procedures - Cash and Cash Equivalents.	0.50
9/22/2013	Bei Li	Associate	0414F0417: Controls - Payroll & Benefits.	0.50
9/22/2013	Bei Li	Associate	0414F0418: Substantive Audit Procedures - Other P&L Items.	0.40
9/23/2013	Severino Landingin	Director	0414F0419: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	2.00
9/23/2013	Ermin Deljanin	Associate	0414F0420: Substantive Audit Procedures - Other.	2.00
9/23/2013	Ermin Deljanin	Associate	0414F0421: Substantive Audit Procedures - revenue.	6.00
9/23/2013	Travis E Weir	Associate	0414F0422: Substantive Audit Procedures - Notes Payable & Long-term Debt.	5.00
9/23/2013	Bei Li	Associate	0414F0423: Substantive Audit Procedures - Intercompany Accounts.	2.30
9/23/2013	Bei Li	Associate	0414F0424: Substantive Audit Procedures - Revenue - Grants and Contracts.	0.90

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
9/23/2013	Blake T Brooks	Associate	0414F0425: Substantive Audit Procedures - Accrued & Other Current Liabilities.	5.00
9/23/2013	Blake T Brooks	Associate	0414F0426: Continue - Substantive Audit Procedures - Accrued & Other Current Liabilities.	6.50
9/23/2013	Pei Peng Wang	Associate	0414F0427: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	6.00
9/24/2013	Ermin Deljanin	Associate	0414F0428: Substantive Audit Procedures - Other.	3.00
9/24/2013	Ermin Deljanin	Associate	0414F0429: Substantive Audit Procedures - Other.	3.00
9/24/2013	Ermin Deljanin	Associate	0414F0430: Substantive Audit Procedures - revenue.	4.00
9/24/2013	Travis E Weir	Associate	0414F0431: Substantive Audit Procedures - Cash and Cash Equivalents.	5.00
9/24/2013	Bei Li	Associate	0414F0432: Substantive Audit Procedures - Other.	3.50
9/24/2013	Bei Li	Associate	0414F0433: Substantive Audit Procedures - Other P&L Items.	4.10
9/24/2013	Blake T Brooks	Associate	0414F0434: Substantive Audit Procedures - Accrued & Other Current Liabilities.	5.00
9/24/2013	Blake T Brooks	Associate	0414F0435: Continue - Substantive Audit Procedures - Accrued & Other Current Liabilities.	6.00
9/24/2013	Pei Peng Wang	Associate	0414F0436: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	6.00
9/25/2013	Ermin Deljanin	Associate	0414F0437: Substantive Audit Procedures - Other.	1.00
9/25/2013	Ermin Deljanin	Associate	0414F0438: Substantive Audit Procedures - Prepaids & Other Current Assets.	3.00
9/25/2013	Ermin Deljanin	Associate	0414F0439: Substantive Audit Procedures - revenue.	5.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
9/25/2013	Bei Li	Associate	0414F0440: Substantive Audit Procedures - Other.	1.00
9/25/2013	Bei Li	Associate	0414F0441: Substantive Audit Procedures - Intercompany Accounts.	1.70
9/25/2013	Bei Li	Associate	0414F0442: Substantive Audit Procedures - Revenue - Grants and Contracts.	4.10
9/25/2013	Blake T Brooks	Associate	0414F0443: Substantive Audit Procedures - Accrued & Other Current Liabilities.	5.00
9/25/2013	Pei Peng Wang	Associate	0414F0444: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
9/25/2013	Marlon Trowers	Associate	0414F0445: Controls - Period-end Financial Reporting.	5.00
9/25/2013	Karen Castelli Kassar	Senior Manager	0414F0446: Continue - Client management - Client Meetings.	3.00
9/25/2013	Steven B Gurtman	Senior Manager	0414F0447: Continue - Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	3.00
9/25/2013	Blake T Brooks	Associate	0414F0448: Continue - Substantive Audit Procedures - Accrued & Other Current Liabilities.	6.00
9/25/2013	Travis E Weir	Associate	0414F0449: Continue - Substantive Audit Procedures - Notes Payable & Long-term Debt.	2.00
9/25/2013	Pei Peng Wang	Associate	0414F0450: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	4.50
9/26/2013	Timothy R Weld	Partner	0414F0451: Partner Time - Review and Supervision - Partner Time.	5.00
9/26/2013	Ermin Deljanin	Associate	0414F0452: Substantive Audit Procedures - Other.	2.00
9/26/2013	Kelly Michelle Smith	Senior Manager	0414F0453: Review and Supervision - Review and Supervision - Manager Only.	0.50

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Date	Name	Position	Description	Hours
9/26/2013	Bei Li	Associate	0414F0454: Substantive Audit Procedures - Other.	2.50
9/26/2013	Bei Li	Associate	0414F0455: Substantive Audit Procedures - Other P&L Items.	1.40
9/26/2013	Bei Li	Associate	0414F0456: Controls - Capital / Equity.	1.10
9/26/2013	Bei Li	Associate	0414F0457: Substantive Audit Procedures - Revenue - Grants and Contracts.	3.50
9/26/2013	Ermin Deljanin	Associate	0414F0458: Substantive Audit Procedures - Prepaids & Other Current Assets.	5.00
9/26/2013	Blake T Brooks	Associate	0414F0459: Substantive Audit Procedures - Accrued & Other Current Liabilities.	5.00
9/26/2013	Travis E Weir	Associate	0414F0460: Substantive Audit Procedures - Notes Payable & Long-term Debt.	5.00
9/26/2013	Pei Peng Wang	Associate	0414F0461: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
9/26/2013	Ermin Deljanin	Associate	0414F0462: Continue - Substantive Audit Procedures - Prepaids & Other Current Assets.	2.00
9/26/2013	Blake T Brooks	Associate	0414F0463: Continue - Substantive Audit Procedures - Accrued & Other Current Liabilities.	5.00
9/26/2013	Pei Peng Wang	Associate	0414F0464: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	3.50
9/26/2013	Marlon Trowers	Associate	0414F0465: Continue - Controls - Period-end Financial Reporting.	3.00
9/27/2013	Timothy R Weld	Partner	0414F0466: Partner Time - Review and Supervision - Partner Time.	6.00
9/27/2013	Ermin Deljanin	Associate	0414F0467: Substantive Audit Procedures - Other.	2.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
9/27/2013	Ermin Deljanin	Associate	0414F0468: Substantive Audit Procedures - revenue.	3.00
9/27/2013	Ermin Deljanin	Associate	0414F0469: Substantive Audit Procedures - Prepaids & Other Current Assets.	4.00
9/27/2013	Kelly Michelle Smith	Senior Manager	0414F0470: Review and Supervision - Review and Supervision - Manager Only.	2.50
9/27/2013	Bei Li	Associate	0414F0471: Substantive Audit Procedures - Cash and Cash Equivalents.	0.50
9/27/2013	Bei Li	Associate	0414F0472: Substantive Audit Procedures - Other.	2.00
9/27/2013	Bei Li	Associate	0414F0473: Controls - Payroll & Benefits.	0.20
9/27/2013	Bei Li	Associate	0414F0474: Substantive Audit Procedures - Intercompany Accounts.	0.30
9/27/2013	Bei Li	Associate	0414F0475: Substantive Audit Procedures - Other P&L Items.	3.00
9/27/2013	Bei Li	Associate	0414F0476: Substantive Audit Procedures - Revenue - Grants and Contracts.	1.50
9/27/2013	Blake T Brooks	Associate	0414F0477: Substantive Audit Procedures - Accrued & Other Current Liabilities.	5.00
9/27/2013	Travis E Weir	Associate	0414F0478: Substantive Audit Procedures - Notes Payable & Long-term Debt.	5.00
9/27/2013	Pei Peng Wang	Associate	0414F0479: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
9/27/2013	Blake T Brooks	Associate	0414F0480: Continue - Substantive Audit Procedures - Accrued & Other Current Liabilities.	3.50
9/27/2013	Travis E Weir	Associate	0414F0481: Continue - Substantive Audit Procedures - Notes Payable & Long-term Debt.	3.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
9/27/2013	Pei Peng Wang	Associate	0414F0482: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	3.00
9/27/2013	Marlon Trowers	Associate	0414F0483: Continue - Controls - Period-end Financial Reporting.	3.00
9/30/2013	Ermin Deljanin	Associate	0414F0484: Substantive Audit Procedures - Other.	2.00
9/30/2013	Kelly Michelle Smith	Senior Manager	0414F0485: Review and Supervision - Review and Supervision - Manager Only.	3.00
9/30/2013	Travis E Weir	Associate	0414F0486: Substantive Audit Procedures - Notes Payable & Long-term Debt.	5.00
9/30/2013	Bei Li	Associate	0414F0487: Substantive Audit Procedures - Cash and Cash Equivalents.	1.70
9/30/2013	Blake T Brooks	Associate	0414F0488: Substantive Audit Procedures - Accrued & Other Current Liabilities.	5.00
9/30/2013	Pei Peng Wang	Associate	0414F0489: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
9/30/2013	Marlon Trowers	Associate	0414F0490: Controls - Period-end Financial Reporting.	5.00
9/30/2013	Blake T Brooks	Associate	0414F0491: Continue - Substantive Audit Procedures - Accrued & Other Current Liabilities.	6.00
9/30/2013	Pei Peng Wang	Associate	0414F0492: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
10/1/2013	Travis E Weir	Associate	0414F0493: Substantive Audit Procedures - Cash and Cash Equivalents.	2.00
10/1/2013	Travis E Weir	Associate	0414F0494: Substantive Audit Procedures - Notes Payable & Long-term Debt.	4.00
10/1/2013	Bei Li	Associate	0414F0495: Substantive Audit Procedures - Other.	1.10

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
10/2/2013	John Joseph Emanuel	Director	0414F0496: Planning - Develop Audit Approach.	1.00
10/2/2013	Timothy R Weld	Partner	0414F0497: Partner Time - Review and Supervision - Partner Time.	7.00
10/2/2013	Pei Peng Wang	Associate	0414F0498: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	3.00
10/2/2013	Marlon Trowers	Associate	0414F0499: Controls - Period-end Financial Reporting.	8.00
10/2/2013	Blake T Brooks	Associate	0414F0500: Substantive Audit Procedures - Other.	2.00
10/2/2013	Blake T Brooks	Associate	0414F0501: Substantive Audit Procedures - Self-insured Malpractice Liabilities.	10.00
10/3/2013	Andres Mario Leiva	Associate	0414F0502: Information Technology General Controls - Information Technology General Controls.	1.00
10/3/2013	Christopher J Campbell	Manager	0414F0503: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/3/2013	Pei Peng Wang	Associate	0414F0504: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	10.00
10/3/2013	Marlon Trowers	Associate	0414F0505: Controls - Period-end Financial Reporting.	8.00
10/3/2013	Bei Li	Associate	0414F0506: Substantive Audit Procedures - Cash and Cash Equivalents.	0.20
10/3/2013	Bei Li	Associate	0414F0507: Substantive Audit Procedures - Intercompany Accounts.	1.10
10/3/2013	Bei Li	Associate	0414F0508: Substantive Audit Procedures - Other P&L Items.	3.30
10/3/2013	Bei Li	Associate	0414F0509: Substantive Audit Procedures - Revenue - Grants and Contracts.	1.90
10/4/2013	John Joseph Emanuel	Director	0414F0510: Tax - Other Audit / Audit Related Activities.	1.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
10/4/2013	Ermin Deljanin	Associate	0414F0511: Substantive Audit Procedures - Other.	2.00
10/4/2013	Andres Mario Leiva	Associate	0414F0512: Information Technology General Controls - Information Technology General Controls.	1.00
10/4/2013	Pei Peng Wang	Associate	0414F0513: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	7.00
10/4/2013	Bei Li	Associate	0414F0514: Client management - Client Meetings.	1.30
10/4/2013	Bei Li	Associate	0414F0515: Substantive Audit Procedures - Cash and Cash Equivalents.	1.90
10/4/2013	Bei Li	Associate	0414F0516: Substantive Audit Procedures - Other.	2.00
10/7/2013	Ermin Deljanin	Associate	0414F0517: Substantive Audit Procedures - Other.	2.00
10/7/2013	Ralph DeAcetis	Senior Managing Director	0414F0518: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	3.00
10/7/2013	Kelly Michelle Smith	Senior Manager	0414F0519: Review and Supervision - Review and Supervision - Manager Only.	0.50
10/7/2013	Blake T Brooks	Associate	0414F0520: Substantive Audit Procedures - Self-insured Malpractice Liabilities.	12.00
10/8/2013	Pei Peng Wang	Associate	0414F0521: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	9.00
10/8/2013	Pei Peng Wang	Associate	0414F0522: Substantive Audit Procedures - Prepaids & Other Current Assets.	2.00
10/8/2013	Marlon Trowers	Associate	0414F0523: Controls - Period-end Financial Reporting.	8.00
10/9/2013	Steven B Gurtman	Senior Manager	0414F0524: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
10/9/2013	Ralph DeAcetis	Senior Managing Director	0414F0525: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	0.30
10/9/2013	Kelly Michelle Smith	Senior Manager	0414F0526: Review and Supervision - Review and Supervision - Manager Only.	0.50
10/9/2013	Janine E Paliotta	Associate	0414F0527: Planning - Initial Procedures.	6.00
10/9/2013	Pei Peng Wang	Associate	0414F0528: Substantive Audit Procedures - Prepaids & Other Current Assets.	1.00
10/9/2013	Travis E Weir	Associate	0414F0529: Substantive Audit Procedures - Notes Payable & Long-term Debt.	2.00
10/9/2013	Marlon Trowers	Associate	0414F0530: Controls - Period-end Financial Reporting.	8.00
10/9/2013	Blake T Brooks	Associate	0414F0531: Substantive Audit Procedures - Other Non-Current Liabilities.	11.00
10/10/2013	Christopher J Campbell	Manager	0414F0532: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/10/2013	Pei Peng Wang	Associate	0414F0533: Substantive Audit Procedures - Prepaids & Other Current Assets.	1.00
10/10/2013	Marlon Trowers	Associate	0414F0534: Controls - Period-end Financial Reporting.	8.00
10/10/2013	Blake T Brooks	Associate	0414F0535: Substantive Audit Procedures - Other Non-Current Liabilities.	11.00
10/11/2013	Kelly Michelle Smith	Senior Manager	0414F0536: Review and Supervision - Review and Supervision - Manager Only.	0.50
10/11/2013	Janine E Paliotta	Associate	0414F0537: Planning - Initial Procedures.	2.00
10/11/2013	Christopher J Campbell	Manager	0414F0538: Review and Supervision - Review and Supervision - Manager Only.	8.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
10/11/2013	Pei Peng Wang	Associate	0414F0539: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	7.00
10/11/2013	Marlon Trowers	Associate	0414F0540: Controls - Period-end Financial Reporting.	8.00
10/14/2013	Ermin Deljanin	Associate	0414F0541: Substantive Audit Procedures - PP&E / Leases / Depreciation.	2.00
10/14/2013	Ralph DeAcetis	Senior Managing Director	0414F0542: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	0.10
10/14/2013	Kelly Michelle Smith	Senior Manager	0414F0543: Review and Supervision - Review and Supervision - Manager Only.	1.50
10/14/2013	Karen Castelli Kassar	Senior Manager	0414F0544: Review and Supervision - Review and Supervision - Manager Only.	4.00
10/14/2013	Andres Mario Leiva	Associate	0414F0545: Information Technology General Controls - Information Technology General Controls.	0.50
10/14/2013	Christopher J Campbell	Manager	0414F0546: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/14/2013	Pei Peng Wang	Associate	0414F0547: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	7.00
10/14/2013	Pei Peng Wang	Associate	0414F0548: Substantive Audit Procedures - Other.	3.00
10/14/2013	Travis E Weir	Associate	0414F0549: Substantive Audit Procedures - Notes Payable & Long-term Debt.	2.00
10/14/2013	Blake T Brooks	Associate	0414F0550: Substantive Audit Procedures - Other Non-Current Liabilities.	12.50
10/15/2013	Steven B Gurtman	Senior Manager	0414F0551: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	8.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
10/15/2013	Ralph DeAcetis	Senior Managing Director	0414F0552: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	3.00
10/15/2013	Kelly Michelle Smith	Senior Manager	0414F0553: Review and Supervision - Review and Supervision - Manager Only.	1.00
10/15/2013	Christopher J Campbell	Manager	0414F0554: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/15/2013	Pei Peng Wang	Associate	0414F0555: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	8.00
10/15/2013	Pei Peng Wang	Associate	0414F0556: Substantive Audit Procedures - Prepaids & Other Current Assets.	2.00
10/15/2013	Marlon Trowers	Associate	0414F0557: Controls - Period-end Financial Reporting.	8.00
10/15/2013	Blake T Brooks	Associate	0414F0558: Other Audit/Audit Related Activities - Data Assurance - Journal Entries.	5.00
10/15/2013	Blake T Brooks	Associate	0414F0559: Substantive Audit Procedures - Other Non-Current Liabilities.	4.50
10/15/2013	Blake T Brooks	Associate	0414F0560: Substantive Audit Procedures - Accounts Payable.	3.00
10/16/2013	Ermin Deljanin	Associate	0414F0561: Substantive Audit Procedures - Other.	3.00
10/16/2013	Kelly Michelle Smith	Senior Manager	0414F0562: Review and Supervision - Review and Supervision - Manager Only.	2.00
10/16/2013	Karen Castelli Kassar	Senior Manager	0414F0563: Review and Supervision - Review and Supervision - Manager Only.	5.00
10/16/2013	Janine E Paliotta	Associate	0414F0564: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	7.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
10/16/2013	Christopher J Campbell	Manager	0414F0565: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/16/2013	Pei Peng Wang	Associate	0414F0566: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
10/16/2013	Pei Peng Wang	Associate	0414F0567: Substantive Audit Procedures - PP&E / Leases / Depreciation.	1.00
10/16/2013	Pei Peng Wang	Associate	0414F0568: Substantive Audit Procedures - Other P&L Items.	2.00
10/16/2013	Marlon Trowers	Associate	0414F0569: Controls - Period-end Financial Reporting.	8.00
10/16/2013	Blake T Brooks	Associate	0414F0570: Substantive Audit Procedures - Accrued & Other Current Liabilities.	12.50
10/16/2013	Bei Li	Associate	0414F0571: Substantive Audit Procedures - Other.	1.20
10/17/2013	Ermin Deljanin	Associate	0414F0572: Substantive Audit Procedures - Other.	1.00
10/17/2013	Kelly Michelle Smith	Senior Manager	0414F0573: Review and Supervision - Review and Supervision - Manager Only.	1.00
10/17/2013	Andres Mario Leiva	Associate	0414F0574: Information Technology General Controls - Information Technology General Controls.	1.00
10/17/2013	Janine E Paliotta	Associate	0414F0575: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/17/2013	Christopher J Campbell	Manager	0414F0576: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/17/2013	Pei Peng Wang	Associate	0414F0577: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	3.00
10/17/2013	Pei Peng Wang	Associate	0414F0578: Substantive Audit Procedures - Prepaids & Other Current Assets.	5.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
10/17/2013	Marlon Trowers	Associate	0414F0579: Controls - Period-end Financial Reporting.	9.00
10/17/2013	Blake T Brooks	Associate	0414F0580: Substantive Audit Procedures - Self-insured Malpractice Liabilities.	3.00
10/17/2013	Blake T Brooks	Associate	0414F0581: Substantive Audit Procedures - Other Non-Current Liabilities.	6.00
10/17/2013	Blake T Brooks	Associate	0414F0582: Substantive Audit Procedures - Other Non-Current Liabilities.	3.00
10/18/2013	Kelly Michelle Smith	Senior Manager	0414F0583: Review and Supervision - Review and Supervision - Manager Only.	2.00
10/18/2013	Andres Mario Leiva	Associate	0414F0584: Information Technology General Controls - Information Technology General Controls.	1.50
10/18/2013	Janine E Paliotta	Associate	0414F0585: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/18/2013	Christopher J Campbell	Manager	0414F0586: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/18/2013	Pei Peng Wang	Associate	0414F0587: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	6.00
10/18/2013	Pei Peng Wang	Associate	0414F0588: Substantive Audit Procedures - Prepaids & Other Current Assets.	1.50
10/18/2013	Pei Peng Wang	Associate	0414F0589: Substantive Audit Procedures - Prepaids & Other Current Assets.	0.50
10/18/2013	Marlon Trowers	Associate	0414F0590: Controls - Period-end Financial Reporting.	8.00
10/18/2013	Blake T Brooks	Associate	0414F0591: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/21/2013	Ermin Deljanin	Associate	0414F0592: Substantive Audit Procedures - Other.	1.50

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
10/21/2013	Kelly Michelle Smith	Senior Manager	0414F0593: Review and Supervision - Review and Supervision - Manager Only.	1.50
10/21/2013	Karen Castelli Kassar	Senior Manager	0414F0594: Review and Supervision - Review and Supervision - Manager Only.	3.00
10/21/2013	Andres Mario Leiva	Associate	0414F0595: Information Technology General Controls - Information Technology General Controls.	0.50
10/21/2013	Janine E Paliotta	Associate	0414F0596: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	5.00
10/21/2013	Christopher J Campbell	Manager	0414F0597: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/21/2013	Pei Peng Wang	Associate	0414F0598: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	8.00
10/21/2013	Travis E Weir	Associate	0414F0599: Engagement Management - Cash and Cash Equivalents.	2.00
10/21/2013	Marlon Trowers	Associate	0414F0600: Controls - Period-end Financial Reporting.	9.00
10/21/2013	Blake T Brooks	Associate	0414F0601: Substantive Audit Procedures - Other Non-Current Liabilities.	9.00
10/22/2013	John Joseph Emanuel	Director	0414F0602: Tax - Other Audit / Audit Related Activities.	0.50
10/22/2013	Steven B Gurtman	Senior Manager	0414F0603: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
10/22/2013	Kelly Michelle Smith	Senior Manager	0414F0604: Review and Supervision - Review and Supervision - Manager Only.	1.50
10/22/2013	Karen Castelli Kassar	Senior Manager	0414F0605: Other Reporting/Compliance - Other Reporting/Compliance.	3.00
10/22/2013	Andres Mario Leiva	Associate	0414F0606: Information Technology General Controls - Information Technology General Controls.	1.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
10/22/2013	Janine E Paliotta	Associate	0414F0607: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	5.00
10/22/2013	Christopher J Campbell	Manager	0414F0608: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/22/2013	Pei Peng Wang	Associate	0414F0609: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	8.00
10/22/2013	Marlon Trowers	Associate	0414F0610: Controls - Period-end Financial Reporting.	9.00
10/22/2013	Blake T Brooks	Associate	0414F0611: Substantive Audit Procedures - Other Non-Current Liabilities.	9.00
10/23/2013	Ermin Deljanin	Associate	0414F0612: Substantive Audit Procedures - Other.	1.50
10/23/2013	Steven B Gurtman	Senior Manager	0414F0613: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
10/23/2013	Ralph DeAcetis	Senior Managing Director	0414F0614: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	0.20
10/23/2013	Kelly Michelle Smith	Senior Manager	0414F0615: Review and Supervision - Review and Supervision - Manager Only.	1.50
10/23/2013	Andres Mario Leiva	Associate	0414F0616: Information Technology General Controls - Information Technology General Controls.	2.00
10/23/2013	Janine E Paliotta	Associate	0414F0617: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	3.50
10/23/2013	Christopher J Campbell	Manager	0414F0618: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/23/2013	Pei Peng Wang	Associate	0414F0619: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	8.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
10/24/2013	John Joseph Emanuel	Director	0414F0620: Tax - Other Audit / Audit Related Activities.	1.50
10/24/2013	Karen Castelli Kassar	Senior Manager	0414F0621: Client management - Client Meetings.	2.00
10/24/2013	Timothy R Weld	Partner	0414F0622: Partner Time - Review and Supervision - Partner Time.	5.00
10/24/2013	Severino Landingin	Director	0414F0623: Information Technology General Controls - Information Technology General Controls.	3.00
10/24/2013	Kelly Michelle Smith	Senior Manager	0414F0624: Review and Supervision - Review and Supervision - Manager Only.	2.00
10/24/2013	Andres Mario Leiva	Associate	0414F0625: Information Technology General Controls - Information Technology General Controls.	2.00
10/24/2013	Christopher J Campbell	Manager	0414F0626: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/24/2013	Pei Peng Wang	Associate	0414F0627: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	8.00
10/24/2013	Travis E Weir	Associate	0414F0628: Completion and reporting - Completion Activities.	2.00
10/24/2013	Blake T Brooks	Associate	0414F0629: Substantive Audit Procedures - Self-insured Malpractice Liabilities.	3.00
10/24/2013	Blake T Brooks	Associate	0414F0630: Substantive Audit Procedures - Other Non-Current Liabilities.	4.00
10/24/2013	Blake T Brooks	Associate	0414F0631: Substantive Audit Procedures - Accounts Payable.	2.00
10/24/2013	Bei Li	Associate	0414F0632: Substantive Audit Procedures - Cash and Cash Equivalents.	0.40
10/25/2013	Ermin Deljanin	Associate	0414F0633: Substantive Audit Procedures - Other.	2.00
10/25/2013	Kelly Michelle Smith	Senior Manager	0414F0634: Review and Supervision - Review and Supervision - Manager Only.	1.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
10/25/2013	Karen Castelli Kassar	Senior Manager	0414F0635: Review and Supervision - Review and Supervision - Manager Only.	5.00
10/25/2013	Janine E Paliotta	Associate	0414F0636: Other Audit/Audit Related Activities - Financial Reporting & Consolidation.	8.00
10/25/2013	Christopher J Campbell	Manager	0414F0637: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/25/2013	Pei Peng Wang	Associate	0414F0638: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	8.00
10/25/2013	Blake T Brooks	Associate	0414F0639: Substantive Audit Procedures - Accounts Payable.	8.00
10/28/2013	Ermin Deljanin	Associate	0414F0640: Substantive Audit Procedures - other.	5.50
10/28/2013	Kelly Michelle Smith	Senior Manager	0414F0641: Review and Supervision - Review and Supervision - Manager Only.	3.00
10/28/2013	Christopher J Campbell	Manager	0414F0642: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/28/2013	Pei Peng Wang	Associate	0414F0643: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	3.00
10/28/2013	Bei Li	Associate	0414F0644: Substantive Audit Procedures - Cash and Cash Equivalents.	0.50
10/28/2013	Bei Li	Associate	0414F0645: Substantive Audit Procedures - Intercompany Accounts.	0.10
10/29/2013	Ermin Deljanin	Associate	0414F0646: Substantive Audit Procedures - Other.	1.50
10/29/2013	Kelly Michelle Smith	Senior Manager	0414F0647: Review and Supervision - Review and Supervision - Manager Only.	1.50
10/29/2013	Karen Castelli Kassar	Senior Manager	0414F0648: Review and Supervision - Review and Supervision - Manager Only.	7.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
10/29/2013	Christopher J Campbell	Manager	0414F0649: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/29/2013	Pei Peng Wang	Associate	0414F0650: Substantive Audit Procedures - Other.	8.00
10/29/2013	Bei Li	Associate	0414F0651: Substantive Audit Procedures - Cash and Cash Equivalents.	0.90
10/30/2013	Ermin Deljanin	Associate	0414F0652: Substantive Audit Procedures - Other.	1.00
10/30/2013	Timothy R Weld	Partner	0414F0653: Partner Time - Review and Supervision - Partner Time.	5.00
10/30/2013	Karen Castelli Kassar	Senior Manager	0414F0654: Review and Supervision - Review and Supervision - Manager Only.	5.00
10/30/2013	Christopher J Campbell	Manager	0414F0655: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/30/2013	Pei Peng Wang	Associate	0414F0656: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	3.00
10/30/2013	Pei Peng Wang	Associate	0414F0657: Substantive Audit Procedures - PP&E / Leases / Depreciation.	1.50
10/30/2013	Pei Peng Wang	Associate	0414F0658: Substantive Audit Procedures - PP&E / Leases / Depreciation.	0.50
10/30/2013	Pei Peng Wang	Associate	0414F0659: Substantive Audit Procedures - Prepaids & Other Current Assets.	3.00
10/30/2013	Bei Li	Associate	0414F0660: Controls - Payroll & Benefits.	1.00
10/31/2013	Ermin Deljanin	Associate	0414F0661: Substantive Audit Procedures - Other.	2.00
10/31/2013	Christopher J Campbell	Manager	0414F0662: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/31/2013	Pei Peng Wang	Associate	0414F0663: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	8.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
10/31/2013	Travis E Weir	Associate	0414F0664: Substantive Audit Procedures - Notes Payable & Long-term Debt.	1.00
10/31/2013	Bei Li	Associate	0414F0665: Substantive Audit Procedures - Other.	0.40
11/1/2013	John Joseph Emanuel	Director	0414F0666: Tax - Other Audit / Audit Related Activities.	1.00
11/1/2013	Timothy R Weld	Partner	0414F0667: Partner Time - Review and Supervision - Partner Time.	6.00
11/1/2013	Christopher J Campbell	Manager	0414F0668: Completion and reporting - Completion Activities.	8.00
11/1/2013	Pei Peng Wang	Associate	0414F0669: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	8.00
11/1/2013	Bei Li	Associate	0414F0670: Controls - Other.	1.00
11/4/2013	John Joseph Emanuel	Director	0414F0671: Tax - Other Audit / Audit Related Activities.	0.50
11/4/2013	Timothy R Weld	Partner	0414F0672: Client management - Client Meetings.	2.00
11/4/2013	Christopher J Campbell	Manager	0414F0673: Completion and reporting - Completion Activities.	8.00
11/4/2013	Blake T Brooks	Associate	0414F0674: Substantive Audit Procedures - Other.	2.00
11/4/2013	Blake T Brooks	Associate	0414F0675: Substantive Audit Procedures - Other Non-Current Liabilities.	2.00
11/4/2013	Blake T Brooks	Associate	0414F0676: Substantive Audit Procedures - Accounts Payable.	1.00
11/4/2013	Blake T Brooks	Associate	0414F0677: Substantive Audit Procedures - Other P&L Items.	3.00
11/4/2013	Bei Li	Associate	0414F0678: Controls - Other.	0.50
11/5/2013	Christopher J Campbell	Manager	0414F0679: Completion and reporting - Completion Activities.	8.00
11/5/2013	Travis E Weir	Associate	0414F0680: Substantive Audit Procedures - Notes Payable & Long-term Debt.	1.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
11/5/2013	Blake T Brooks	Associate	0414F0681: Other Audit/Audit Related Activities - Data Assurance - Journal Entries.	5.00
11/5/2013	Bei Li	Associate	0414F0682: Substantive Audit Procedures - Other.	1.80
11/6/2013	Christopher J Campbell	Manager	0414F0683: Completion and reporting - Completion Activities.	8.00
11/6/2013	Travis E Weir	Associate	0414F0684: Substantive Audit Procedures - Notes Payable & Long-term Debt.	1.00
11/6/2013	Bei Li	Associate	0414F0685: Controls - Other.	1.70
11/6/2013	Bei Li	Associate	0414F0686: Substantive Audit Procedures - Treasury - Cash & Investments.	1.40
11/7/2013	Ermin Deljanin	Associate	0414F0687: Substantive Audit Procedures - Other.	2.00
11/7/2013	Karen Castelli Kassar	Senior Manager	0414F0688: Review and Supervision - Review and Supervision - Manager Only.	8.00
11/7/2013	Christopher J Campbell	Manager	0414F0689: Completion and reporting - Completion Activities.	8.00
11/7/2013	Travis E Weir	Associate	0414F0690: Substantive Audit Procedures - Notes Payable & Long-term Debt.	3.00
11/7/2013	Bei Li	Associate	0414F0691: Controls - Other.	1.40
11/8/2013	Ermin Deljanin	Associate	0414F0692: Substantive Audit Procedures - Other.	1.00
11/8/2013	Karen Castelli Kassar	Senior Manager	0414F0693: Review and Supervision - Review and Supervision - Manager Only.	8.00
11/8/2013	Ryan Charzewski	Manager	0414F0694: Review and Supervision - Review and Supervision - Manager Only.	8.00
11/8/2013	Christopher J Campbell	Manager	0414F0695: Completion and reporting - Completion Activities.	8.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
11/8/2013	Bei Li	Associate	0414F0696: Controls - Other.	0.60
11/11/2013	Ermin Deljanin	Associate	0414F0697: Substantive Audit Procedures - Other.	1.00
11/11/2013	Ralph DeAcetis	Senior Managing Director	0414F0698: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	0.80
11/11/2013	Karen Castelli Kassar	Senior Manager	0414F0699: Review and Supervision - Review and Supervision - Manager Only.	7.00
11/11/2013	Ryan Charzewski	Manager	0414F0700: Review and Supervision - Review and Supervision - Manager Only.	8.00
11/11/2013	Christopher J Campbell	Manager	0414F0701: Completion and reporting - Completion Activities.	8.00
11/11/2013	Pei Peng Wang	Associate	0414F0702: Substantive Audit Procedures - Other.	1.00
11/12/2013	Ermin Deljanin	Associate	0414F0703: Substantive Audit Procedures - Other.	1.50
11/12/2013	Karen Castelli Kassar	Senior Manager	0414F0704: Review and Supervision - Review and Supervision - Manager Only.	7.00
11/12/2013	Ryan Charzewski	Manager	0414F0705: Review and Supervision - Review and Supervision - Manager Only.	6.00
11/12/2013	Christopher J Campbell	Manager	0414F0706: Completion and reporting - Completion Activities.	8.00
11/12/2013	Pei Peng Wang	Associate	0414F0707: Substantive Audit Procedures - Other.	1.00
11/12/2013	Bei Li	Associate	0414F0708: Controls - Other.	0.40
11/13/2013	Ryan Charzewski	Manager	0414F0709: Review and Supervision - Review and Supervision - Manager Only.	8.00
11/13/2013	Christopher J Campbell	Manager	0414F0710: Completion and reporting - Completion Activities.	8.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
11/13/2013	Pei Peng Wang	Associate	0414F0711: Substantive Audit Procedures - Other.	1.00
11/13/2013	Travis E Weir	Associate	0414F0712: Substantive Audit Procedures - Notes Payable & Long-term Debt.	2.00
11/13/2013	Bei Li	Associate	0414F0713: Controls - Other.	0.50
11/13/2013	Bei Li	Associate	0414F0714: Substantive Audit Procedures - Cash and Cash Equivalents.	0.50
11/14/2013	Karen Castelli Kassar	Senior Manager	0414F0715: Review and Supervision - Review and Supervision - Manager Only.	6.00
11/14/2013	Ryan Charzewski	Manager	0414F0716: Review and Supervision - Review and Supervision - Manager Only.	9.00
11/14/2013	Christopher J Campbell	Manager	0414F0717: Completion and reporting - Completion Activities.	8.00
11/14/2013	Pei Peng Wang	Associate	0414F0718: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	1.00
11/14/2013	Travis E Weir	Associate	0414F0719: Substantive Audit Procedures - Notes Payable & Long-term Debt.	2.00
11/14/2013	Bei Li	Associate	0414F0720: Controls - Other.	0.40
11/15/2013	Steven B Gurtman	Senior Manager	0414F0721: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	6.00
11/15/2013	Severino Landingin	Director	0414F0722: Information Technology General Controls - Information Technology General Controls.	1.00
11/15/2013	Ryan Charzewski	Manager	0414F0723: Review and Supervision - Review and Supervision - Manager Only.	8.00
11/15/2013	Christopher J Campbell	Manager	0414F0724: Completion and reporting - Completion Activities.	8.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
11/17/2013	Bei Li	Associate	0414F0725: Controls - Other.	1.20
11/18/2013	Timothy R Weld	Partner	0414F0726: Partner Time - Review and Supervision - Partner Time.	4.00
11/18/2013	Ryan Charzewski	Manager	0414F0727: Review and Supervision - Review and Supervision - Manager Only.	9.00
11/18/2013	Christopher J Campbell	Manager	0414F0728: Completion and reporting - Completion Activities.	8.00
11/19/2013	Ermin Deljanin	Associate	0414F0729: Substantive Audit Procedures - Other.	2.00
11/19/2013	Karen Castelli Kassar	Senior Manager	0414F0730: Review and Supervision - Review and Supervision - Manager Only.	6.40
11/19/2013	Ryan Charzewski	Manager	0414F0731: Review and Supervision - Review and Supervision - Manager Only.	8.50
11/19/2013	Christopher J Campbell	Manager	0414F0732: Completion and reporting - Completion Activities.	8.00
11/19/2013	Travis E Weir	Associate	0414F0733: Client management - Client Meetings.	2.50
11/19/2013	Bei Li	Associate	0414F0734: Controls - Other.	1.60
11/20/2013	Steven B Gurtman	Senior Manager	0414F0735: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
11/20/2013	Ryan Charzewski	Manager	0414F0736: Review and Supervision - Review and Supervision - Manager Only.	10.00
11/20/2013	Christopher J Campbell	Manager	0414F0737: Completion and reporting - Completion Activities.	8.00
11/20/2013	Blake T Brooks	Associate	0414F0738: Substantive Audit Procedures - Accounts Payable.	3.00
11/20/2013	Blake T Brooks	Associate	0414F0739: Substantive Audit Procedures - Self-insured Malpractice Liabilities.	3.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
11/21/2013	Karen Castelli Kassar	Senior Manager	0414F0740: Review and Supervision - Review and Supervision - Manager Only.	6.40
11/21/2013	Ryan Charzewski	Manager	0414F0741: Review and Supervision - Review and Supervision - Manager Only.	9.00
11/21/2013	Christopher J Campbell	Manager	0414F0742: Completion and reporting - Completion Activities.	8.00
11/21/2013	Bei Li	Associate	0414F0743: Controls - Other.	0.50
11/22/2013	Ryan Charzewski	Manager	0414F0744: Review and Supervision - Review and Supervision - Manager Only.	9.00
11/22/2013	Christopher J Campbell	Manager	0414F0745: Completion and reporting - Completion Activities.	8.00
11/24/2013	Blake T Brooks	Associate	0414F0746: Substantive Audit Procedures - Accrued & Other Current Liabilities.	2.00
11/24/2013	Blake T Brooks	Associate	0414F0747: Substantive Audit Procedures - Self-insured Malpractice Liabilities.	1.00
11/24/2013	Bei Li	Associate	0414F0748: Controls - Other.	0.60
11/25/2013	Ryan Charzewski	Manager	0414F0749: Review and Supervision - Review and Supervision - Manager Only.	2.00
11/25/2013	Christopher J Campbell	Manager	0414F0750: Completion and reporting - Client Communications and Reporting.	8.00
11/25/2013	Travis E Weir	Associate	0414F0751: Controls - Purchasing & Payables.	3.00
11/26/2013	Ermin Deljanin	Associate	0414F0752: Substantive Audit Procedures - Other.	0.50
11/26/2013	Christopher J Campbell	Manager	0414F0753: Completion and reporting - Completion Activities.	8.00
11/26/2013	Travis E Weir	Associate	0414F0754: Client management - Client Meetings.	2.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
11/26/2013	Bei Li	Associate	0414F0755: Controls - Payroll & Benefits.	0.30
11/26/2013	Bei Li	Associate	0414F0756: Substantive Audit Procedures - Cash and Cash Equivalents.	0.60
11/27/2013	Christopher J Campbell	Manager	0414F0757: Completion and reporting - Completion Activities.	6.00
11/27/2013	Travis E Weir	Associate	0414F0758: Substantive Audit Procedures - Notes Payable & Long-term Debt.	2.00
12/2/2013	Steven B Gurtman	Senior Manager	0414F0759: Review/Concurring Review - Manager.	4.00
12/2/2013	Ryan Charzewski	Manager	0414F0760: Review and Supervision - Review and Supervision - Manager Only.	8.00
12/3/2013	Travis E Weir	Associate	0414F0761: Substantive Audit Procedures - Notes Payable & Long-term Debt.	1.00
12/3/2013	Bei Li	Associate	0414F0762: Substantive Audit Procedures - Cash and Cash Equivalents.	0.20
12/4/2013	Ryan Charzewski	Manager	0414F0763: Review and Supervision - Review and Supervision - Manager Only.	4.00
12/4/2013	Bei Li	Associate	0414F0764: Substantive Audit Procedures - Cash and Cash Equivalents.	0.50
12/4/2013	Bei Li	Associate	0414F0765: Client management - Client Meetings.	0.10
12/4/2013	Bei Li	Associate	0414F0766: Substantive Audit Procedures - Revenue - Grants and Contracts.	0.20
12/5/2013	Ermin Deljanin	Associate	0414F0767: Controls - Other.	1.00
12/9/2013	Ryan Charzewski	Manager	0414F0768: Review and Supervision - Review and Supervision - Manager Only.	6.00
12/9/2013	Bei Li	Associate	0414F0769: Controls - Other.	0.80

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
12/10/2013	Ryan Charzewski	Manager	0414F0770: Review and Supervision - Review and Supervision - Manager Only.	2.00
12/11/2013	Ryan Charzewski	Manager	0414F0771: Review and Supervision - Review and Supervision - Manager Only.	4.00
12/12/2013	Bei Li	Associate	0414F0772: Controls - Other.	0.20
12/13/2013	Ryan Charzewski	Manager	0414F0773: Review and Supervision - Review and Supervision - Manager Only.	2.00
12/16/2013	Christopher J Campbell	Manager	0414F0774: Completion and reporting - Completion Activities.	2.00
12/16/2013	Christopher J Campbell	Manager	0414F0775: Completion and reporting - Completion Activities.	0.50
12/17/2013	Ermin Deljanin	Associate	0414F0776: Substantive Audit Procedures - Other.	1.00
12/17/2013	Christopher J Campbell	Manager	0414F0777: Completion and reporting - Completion Activities.	5.00
12/18/2013	Christopher J Campbell	Manager	0414F0778: Completion and reporting - Completion Activities.	1.50
12/23/2013	Marlon Trowers	Associate	0414F0779: Controls - Period-end Financial Reporting.	6.00
12/24/2013	Marlon Trowers	Associate	0414F0780: Substantive Audit Procedures - Other.	2.00
1/7/2014	Christopher J Campbell	Manager	0414F0781: Completion and reporting - Completion Activities.	0.50
1/7/2014	Marlon Trowers	Associate	0414F0782: Business Processes - Period-end Financial Reporting.	4.00
1/9/2014	Ermin Deljanin	Associate	0414F0783: Substantive Audit Procedures - Other.	1.50
1/13/2014	Ryan Charzewski	Manager	0414F0784: Review and Supervision - Review and Supervision - Manager Only.	1.00
1/13/2014	Christopher J Campbell	Manager	0414F0785: Completion and reporting - Completion Activities.	0.80

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
1/13/2014	Karen Castelli Kassar	Senior Manager	0414F0786: Client management - Client Meetings.	1.00
1/14/2014	Matthew M Macaluso	Associate	0414F0787: Business Processes - Revenue & Receivables - Healthcare.	1.00
1/15/2014	Christopher J Campbell	Manager	0414F0788: Client management - Client Meetings.	1.00
1/15/2014	Christopher J Campbell	Manager	0414F0789: Review and Supervision - Completion Activities.	1.00
1/15/2014	Karen Castelli Kassar	Senior Manager	0414F0790: Review and Supervision - Review and Supervision - Manager Only.	6.40
1/15/2014	Matthew M Macaluso	Associate	0414F0791: Business Processes - Revenue & Receivables - Healthcare.	2.00
1/16/2014	Karen Castelli Kassar	Senior Manager	0414F0792: Review and Supervision - Review and Supervision - Manager Only.	3.00
1/17/2014	Christopher J Campbell	Manager	0414F0793: Completion and reporting - Completion Activities.	1.00
1/23/2014	Ryan Charzewski	Manager	0414F0794: Engagement Management - Project Management.	5.00
1/24/2014	Marlon Trowers	Associate	0414F0795: Substantive Audit Procedures - Other.	8.00
1/25/2014	Marlon Trowers	Associate	0414F0796: Substantive Audit Procedures - Other.	4.00
1/27/2014	Karen Castelli Kassar	Senior Manager	0414F0797: Review and Supervision - Review and Supervision - Manager Only.	6.40
1/29/2014	Ryan Charzewski	Manager	0414F0798: Review and Supervision - Review and Supervision - Manager Only.	2.00
1/29/2014	Karen Castelli Kassar	Senior Manager	0414F0799: Review and Supervision - Review and Supervision - Manager Only.	6.40
2/11/2014	Christopher J Campbell	Manager	0414F0800: Client management - Client Meetings.	0.50

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
2/12/2014	Cameron Evans Deiter	Manager	0414F0801: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	0.50
2/13/2014	Steven B Gurtman	Senior Manager	0414F0802: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
4/24/2014	Christopher J Campbell	Manager	0414F0803: Review and Supervision - Review and Supervision - Manager Only.	2.00
4/25/2014	Christopher J Campbell	Manager	0414F0804: Completion and reporting - Completion Activities.	8.00
4/27/2014	Christopher J Campbell	Manager	0414F0805: Review and Supervision - Review and Supervision - Manager Only.	4.00
4/28/2014	Steven B Gurtman	Senior Manager	0414F0806: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
4/28/2014	Christopher J Campbell	Manager	0414F0807: Completion and reporting - Completion Activities.	8.00
4/29/2014	Steven B Gurtman	Senior Manager	0414F0808: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
4/29/2014	Christopher J Campbell	Manager	0414F0809: Completion and reporting - Completion Activities.	8.00
4/29/2014	Eugene Chai	Senior Associate	0414F0810: Other Audit/Audit Related Activities - Financial Reporting & Consolidation.	1.00
4/30/2014	Christopher J Campbell	Manager	0414F0811: Completion and reporting - Completion Activities.	8.00
4/30/2014	Eugene Chai	Senior Associate	0414F0812: Other Audit/Audit Related Activities - Financial Reporting & Consolidation.	4.00
Total - Hours - 2013 Medical Center Audit				2,336.60

2013 Hospital Audit

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
7/1/2013	Eugene Chai	Associate	0414F0813: Continue - Planning - Plan for Planning.	3.00
7/2/2013	Eugene Chai	Associate	0414F0814: Planning - Plan for Planning.	5.00
7/3/2013	Eugene Chai	Associate	0414F0815: Planning - Initial Procedures.	2.00
7/8/2013	Timothy R Weld	Partner	0414F0816: Partner Time - Review and Supervision - Partner Time.	4.00
7/9/2013	Eugene Chai	Associate	0414F0817: Planning - Initial Procedures.	4.00
7/9/2013	Eugene Chai	Associate	0414F0818: Continue - Planning - Initial Procedures.	4.00
7/10/2013	Eugene Chai	Associate	0414F0819: Planning - Develop Audit Approach.	1.00
7/11/2013	Eugene Chai	Associate	0414F0820: Planning - Develop Audit Approach.	3.00
7/12/2013	Christopher J Campbell	Manager	0414F0821: Engagement Management - Project Management.	0.50
7/12/2013	Kristen Nicole Maietta	Associate	0414F0822: Planning - Develop Audit Approach.	0.50
7/15/2013	Eugene Chai	Associate	0414F0823: Planning - Initial Procedures.	2.00
7/15/2013	Eugene Chai	Associate	0414F0824: Planning - Develop Strategy.	1.00
7/15/2013	Eugene Chai	Associate	0414F0825: Planning - Develop Strategy.	1.00
7/15/2013	Christopher J Campbell	Manager	0414F0826: Continue - Planning - Plan for Planning.	3.00
7/16/2013	Christopher J Campbell	Manager	0414F0827: Client management - Client Meetings.	1.00
7/16/2013	Eugene Chai	Associate	0414F0828: Planning - Plan for Planning.	3.00
7/16/2013	Christopher J Campbell	Manager	0414F0829: Review and Supervision - Review and Supervision - Manager Only.	4.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
7/16/2013	Christopher J Campbell	Manager	0414F0830: Continue - Review and Supervision - Review and Supervision - Manager Only.	3.00
7/17/2013	Eugene Chai	Associate	0414F0831: Planning - Initial Procedures.	3.00
7/18/2013	Ying Li	Manager	0414F0832: Controls - Taxes.	0.50
7/18/2013	Christopher J Campbell	Manager	0414F0833: Planning - Plan for Planning.	0.50
7/18/2013	Eugene Chai	Associate	0414F0834: Planning - Initial Procedures.	2.00
7/18/2013	Eugene Chai	Associate	0414F0835: Client management - Client Meetings.	1.00
7/18/2013	Eugene Chai	Associate	0414F0836: Client management - Client Meetings.	1.00
7/19/2013	Kristen Nicole Maietta	Associate	0414F0837: Planning - Initial Procedures.	4.00
7/19/2013	Kristen Nicole Maietta	Associate	0414F0838: Planning - Identify Risks.	3.00
7/19/2013	Timothy R Weld	Partner	0414F0839: Partner Time - Review and Supervision - Partner Time.	3.00
7/22/2013	Ying Li	Manager	0414F0840: Controls - Taxes.	0.50
7/22/2013	Eugene Chai	Associate	0414F0841: Planning - Build Workplan.	1.50
7/22/2013	Eugene Chai	Associate	0414F0842: Client management - Client Meetings.	2.00
7/22/2013	Kristen Nicole Maietta	Associate	0414F0843: Planning - Plan for Planning.	4.00
7/22/2013	Justine Andrea Martinez	Associate	0414F0844: Planning - Initial Procedures.	4.00
7/23/2013	Ying Li	Manager	0414F0845: Substantive Audit Procedures - Other.	0.50
7/23/2013	Christopher J Campbell	Manager	0414F0846: Client management - Client Meetings.	2.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
7/23/2013	Christopher J Campbell	Manager	0414F0847: Review and Supervision - Review and Supervision - Manager Only.	3.00
7/23/2013	Eugene Chai	Associate	0414F0848: Planning - Initial Procedures.	2.00
7/23/2013	Eugene Chai	Associate	0414F0849: Planning - Initial Procedures.	2.00
7/23/2013	Kristen Nicole Maietta	Associate	0414F0850: Planning - Plan for Planning.	4.00
7/23/2013	Justine Andrea Martinez	Associate	0414F0851: Planning - Initial Procedures.	4.00
7/24/2013	Ying Li	Manager	0414F0852: Controls - Taxes.	1.00
7/24/2013	Eugene Chai	Associate	0414F0853: Planning - Initial Procedures.	3.00
7/24/2013	Eugene Chai	Associate	0414F0854: Planning - Initial Procedures.	3.00
7/24/2013	Kristen Nicole Maietta	Associate	0414F0855: Continue - Controls - Payroll & Benefits.	4.00
7/25/2013	Eugene Chai	Associate	0414F0856: Planning - Develop Audit Approach.	2.00
7/25/2013	Eugene Chai	Associate	0414F0857: Planning - Build Workplan.	1.00
7/25/2013	Eugene Chai	Associate	0414F0858: Engagement Management - Project Management.	3.00
7/25/2013	Eugene Chai	Associate	0414F0859: Planning - Build Workplan.	1.00
7/25/2013	Justine Andrea Martinez	Associate	0414F0860: Planning - Initial Procedures.	3.00
7/25/2013	Kristen Nicole Maietta	Associate	0414F0861: Continue - Substantive Audit Procedures - Other.	4.00
7/26/2013	Eugene Chai	Associate	0414F0862: Client management - Client Meetings.	1.00
7/26/2013	Kristen Nicole Maietta	Associate	0414F0863: Substantive Audit Procedures - Accounts Payable.	4.00
7/26/2013	PricewaterhouseCoopers	Partner	0414F0n/a: Fixed Fee Component.	0.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
7/29/2013	Eugene Chai	Associate	0414F0864: Engagement Management - Project Management.	4.00
7/29/2013	Justine Andrea Martinez	Associate	0414F0865: Planning - Initial Procedures.	4.00
7/29/2013	Kristen Nicole Maietta	Associate	0414F0866: Continue - Substantive Audit Procedures - Other P&L Items.	4.00
7/30/2013	Kristen Nicole Maietta	Associate	0414F0867: Planning - Initial Procedures.	4.00
7/30/2013	Justine Andrea Martinez	Associate	0414F0868: Planning - Initial Procedures.	4.00
7/31/2013	Steven B Gurtman	Senior Manager	0414F0869: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
7/31/2013	Christopher J Campbell	Manager	0414F0870: Client management - Client Meetings.	1.00
7/31/2013	Eugene Chai	Associate	0414F0871: Planning - Develop Strategy.	3.00
7/31/2013	Eugene Chai	Associate	0414F0872: Engagement Management - Project Management.	2.00
7/31/2013	Christopher J Campbell	Manager	0414F0873: Review and Supervision - Review and Supervision - Manager Only.	4.00
7/31/2013	Christopher J Campbell	Manager	0414F0874: Continue - Review and Supervision - Review and Supervision - Manager Only.	3.00
7/31/2013	Kristen Nicole Maietta	Associate	0414F0875: Continue - Substantive Audit Procedures - Other P&L Items.	4.00
8/1/2013	Cameron Evans Deiter	Manager	0414F0876: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	0.50
8/1/2013	Eugene Chai	Associate	0414F0877: Planning - Initial Procedures.	3.00
8/1/2013	Eugene Chai	Associate	0414F0878: Client management - Client Meetings.	2.00
8/1/2013	Kristen Nicole Maietta	Associate	0414F0879: Substantive Audit Procedures - Other P&L Items.	4.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
8/2/2013	Eugene Chai	Associate	0414F0880: Client management - Client Meetings.	2.00
8/2/2013	Eugene Chai	Associate	0414F0881: Engagement Management - Project Management.	4.00
8/2/2013	Eugene Chai	Associate	0414F0882: Client management - Client Meetings.	2.00
8/2/2013	Kristen Nicole Maietta	Associate	0414F0883: Substantive Audit Procedures - Other P&L Items.	4.00
8/2/2013	Justine Andrea Martinez	Associate	0414F0884: Planning - Initial Procedures.	4.00
8/5/2013	Tabita K. Tse	Manager	0414F0885: Other Audit/Audit Related Activities - Data Assurance - Journal Entries.	0.50
8/5/2013	Cameron Evans Deiter	Manager	0414F0886: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	1.00
8/5/2013	Eugene Chai	Associate	0414F0887: Planning - Initial Procedures.	2.00
8/5/2013	Eugene Chai	Associate	0414F0888: Planning - Initial Procedures.	2.00
8/5/2013	Eugene Chai	Associate	0414F0889: Planning - Initial Procedures.	2.00
8/5/2013	Sau Kuk Yip	Senior Associate	0414F0890: Other Audit/Audit Related Activities - Data Assurance - Other.	1.00
8/5/2013	Justine Andrea Martinez	Associate	0414F0891: Planning - Initial Procedures.	4.00
8/6/2013	Eugene Chai	Associate	0414F0892: Client management - Client Meetings.	3.00
8/6/2013	Eugene Chai	Associate	0414F0893: Engagement Management - Project Management.	1.00
8/6/2013	Eugene Chai	Associate	0414F0894: Engagement Management - Project Management.	1.00
8/6/2013	Eugene Chai	Associate	0414F0895: Client management - Client Meetings.	3.00
8/7/2013	Eugene Chai	Associate	0414F0896: Client management - Client Meetings.	2.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
8/7/2013	Eugene Chai	Associate	0414F0897: Client management - Client Meetings.	2.00
8/7/2013	Eugene Chai	Associate	0414F0898: Client management - Client Meetings.	2.00
8/8/2013	Cameron Evans Deiter	Manager	0414F0899: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
8/8/2013	Eugene Chai	Associate	0414F0900: Planning - Develop Audit Approach.	1.00
8/8/2013	Eugene Chai	Associate	0414F0901: Planning - Develop Audit Approach.	1.00
8/9/2013	Eugene Chai	Associate	0414F0902: Planning - Initial Procedures.	2.00
8/9/2013	Eugene Chai	Associate	0414F0903: Planning - Initial Procedures.	2.00
8/9/2013	Eugene Chai	Associate	0414F0904: Planning - Initial Procedures.	2.00
8/9/2013	Sau Kuk Yip	Senior Associate	0414F0905: Other Audit/Audit Related Activities - Data Assurance - Other.	0.50
8/12/2013	Cameron Evans Deiter	Manager	0414F0906: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	1.00
8/12/2013	Kristen Nicole Maietta	Associate	0414F0907: Continue - Substantive Audit Procedures - Other.	4.00
8/13/2013	Cameron Evans Deiter	Manager	0414F0908: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	3.00
8/13/2013	Kristen Nicole Maietta	Associate	0414F0909: Substantive Audit Procedures - Other P&L Items.	3.00
8/13/2013	Kristen Nicole Maietta	Associate	0414F0910: Continue - Substantive Audit Procedures - Other P&L Items.	3.00
8/14/2013	Kristen Nicole Maietta	Associate	0414F0911: Substantive Audit Procedures - Other.	4.50
8/14/2013	Kristen Nicole Maietta	Associate	0414F0912: Substantive Audit Procedures - Accounts Receivable.	3.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
8/14/2013	Sau Kuk Yip	Senior Associate	0414F0913: Other Audit/Audit Related Activities - Data Assurance - Other.	0.50
8/15/2013	Cameron Evans Deiter	Manager	0414F0914: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	0.50
8/15/2013	Kristen Nicole Maietta	Associate	0414F0915: Substantive Audit Procedures - Accounts Receivable.	5.00
8/16/2013	Eugene Chai	Associate	0414F0916: Client management - Client Meetings.	3.00
8/16/2013	Eugene Chai	Associate	0414F0917: Engagement Management - Project Management.	2.00
8/16/2013	Eugene Chai	Associate	0414F0918: Client management - Client Meetings.	3.00
8/16/2013	Sau Kuk Yip	Senior Associate	0414F0919: Other Audit/Audit Related Activities - Data Assurance - Other.	0.50
8/16/2013	Kristen Nicole Maietta	Associate	0414F0920: Substantive Audit Procedures - Accounts Receivable.	4.00
8/16/2013	Kristen Nicole Maietta	Associate	0414F0921: Continue - Substantive Audit Procedures - Accounts Receivable.	3.50
8/16/2013	PricewaterhouseCoopers	Partner	0414F0n/a: Fixed Fee Component.	0.00
8/19/2013	Cameron Evans Deiter	Manager	0414F0922: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	0.50
8/19/2013	Eugene Chai	Associate	0414F0923: Engagement Management - Project Management.	4.00
8/19/2013	Kristen Nicole Maietta	Associate	0414F0924: Substantive Audit Procedures - Accounts Receivable.	4.00
8/20/2013	Ying Li	Manager	0414F0925: Controls - Other.	1.00
8/20/2013	Cameron Evans Deiter	Manager	0414F0926: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	3.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
8/20/2013	Eugene Chai	Associate	0414F0927: Planning - Finalize Plan.	3.00
8/20/2013	Kristen Nicole Maietta	Associate	0414F0928: Substantive Audit Procedures - Other.	2.00
8/20/2013	Kristen Nicole Maietta	Associate	0414F0929: Substantive Audit Procedures - Other.	2.00
8/20/2013	Kristen Nicole Maietta	Associate	0414F0930: Substantive Audit Procedures - Accounts Receivable.	3.00
8/20/2013	Sau Kuk Yip	Senior Associate	0414F0931: Other Audit/Audit Related Activities - Data Assurance - Other.	1.00
8/21/2013	Cameron Evans Deiter	Manager	0414F0932: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
8/21/2013	Eugene Chai	Associate	0414F0933: Client management - Client Meetings.	3.00
8/21/2013	Eugene Chai	Associate	0414F0934: Engagement Management - Project Management.	2.00
8/21/2013	Eugene Chai	Associate	0414F0935: Engagement Management - Project Management.	2.00
8/21/2013	Eugene Chai	Associate	0414F0936: Client management - Client Meetings.	3.00
8/21/2013	Kristen Nicole Maietta	Associate	0414F0937: Substantive Audit Procedures - Other.	4.00
8/21/2013	Kristen Nicole Maietta	Associate	0414F0938: Continue - Substantive Audit Procedures - Other.	3.00
8/22/2013	Ying Li	Manager	0414F0939: Controls - Taxes.	1.00
8/22/2013	Cameron Evans Deiter	Manager	0414F0940: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	0.50
8/22/2013	Eugene Chai	Associate	0414F0941: Client management - Client Meetings.	3.00
8/22/2013	Eugene Chai	Associate	0414F0942: Client management - Client Meetings.	3.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
8/22/2013	Sau Kuk Yip	Senior Associate	0414F0943: Other Audit/Audit Related Activities - Data Assurance - Other.	0.50
8/23/2013	Ying Li	Manager	0414F0944: Controls - Taxes.	0.50
8/23/2013	Cameron Evans Deiter	Manager	0414F0945: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	1.00
8/23/2013	Eugene Chai	Associate	0414F0946: Client management - Client Meetings.	2.00
8/23/2013	Eugene Chai	Associate	0414F0947: Engagement Management - Project Management.	3.00
8/23/2013	Eugene Chai	Associate	0414F0948: Substantive Audit Procedures - PP&E / Leases / Depreciation.	1.00
8/23/2013	Sau Kuk Yip	Senior Associate	0414F0949: Other Audit/Audit Related Activities - Data Assurance - Other.	0.50
8/23/2013	Kristen Nicole Maietta	Associate	0414F0950: Substantive Audit Procedures - Other.	4.00
8/23/2013	Kristen Nicole Maietta	Associate	0414F0951: Continue - Substantive Audit Procedures - Other.	4.00
8/26/2013	Eugene Chai	Associate	0414F0952: Client management - Client Meetings.	3.00
8/26/2013	Eugene Chai	Associate	0414F0953: Client management - Client Meetings.	3.00
8/26/2013	Katherine L Barnhart	Senior Associate	0414F0954: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	5.00
8/26/2013	Timothy R Weld	Partner	0414F0955: Partner Time - Review and Supervision - Partner Time.	4.00
8/27/2013	Laurie Smaldon	Director	0414F0956: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	1.00
8/27/2013	Ezequiel Perez del Rio	Associate	0414F0957: Other Audit/Audit Related Activities - SDC - Supplemental Services.	1.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
8/27/2013	Eugene Chai	Associate	0414F0958: Planning - Build Workplan.	2.00
8/27/2013	Katherine L Barnhart	Senior Associate	0414F0959: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	1.00
8/28/2013	Esteban Catalano	Associate	0414F0960: Other Audit/Audit Related Activities - SDC - Supplemental Services.	2.00
8/28/2013	Katherine L Barnhart	Senior Associate	0414F0961: Issues, Consults, Specialists / Experts - Issues & Consultations.	1.00
8/28/2013	Ezequiel Perez del Rio	Associate	0414F0962: Other Audit/Audit Related Activities - SDC - Supplemental Services.	4.00
8/28/2013	Ezequiel Perez del Rio	Associate	0414F0963: Continue - Other Audit/Audit Related Activities - SDC - Supplemental Services.	3.00
8/29/2013	Esteban Catalano	Associate	0414F0964: Other Audit/Audit Related Activities - SDC - Supplemental Services.	5.00
8/29/2013	Ezequiel Perez del Rio	Associate	0414F0965: Other Audit/Audit Related Activities - SDC - Supplemental Services.	5.00
8/29/2013	Sau Kuk Yip	Senior Associate	0414F0966: Other Audit/Audit Related Activities - Data Assurance - Other.	0.50
8/29/2013	Christopher J Campbell	Manager	0414F0967: Completion and reporting - Completion Activities.	0.50
8/30/2013	Esteban Catalano	Associate	0414F0968: Other Audit/Audit Related Activities - SDC - Supplemental Services.	3.50
8/30/2013	PricewaterhouseCoopers	Partner	0414F0n/a: Fixed Fee Component.	0.00
9/3/2013	Steven B Gurtman	Senior Manager	0414F0969: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
9/3/2013	Matthew M Macaluso	Associate	0414F0970: Substantive Audit Procedures - Accounts Receivable.	5.00
9/3/2013	Matthew M Macaluso	Associate	0414F0971: Continue - Substantive Audit Procedures - Accounts Receivable.	4.00
9/4/2013	Eugene Chai	Senior Associate	0414F0972: Engagement Management - Project Management.	2.00
9/4/2013	Cameron Evans Deiter	Manager	0414F0973: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	0.50
9/4/2013	Matthew M Macaluso	Associate	0414F0974: Continue - Substantive Audit Procedures - Accounts Receivable.	4.00
9/5/2013	Matthew M Macaluso	Associate	0414F0975: Substantive Audit Procedures - Accounts Receivable.	5.00
9/5/2013	Matthew M Macaluso	Associate	0414F0976: Continue - Substantive Audit Procedures - Accounts Receivable.	4.00
9/6/2013	Matthew M Macaluso	Associate	0414F0977: Substantive Audit Procedures - Accounts Receivable.	5.00
9/9/2013	Sau Kuk Yip	Senior Associate	0414F0978: Other Audit/Audit Related Activities - Data Assurance - Other.	0.50
9/10/2013	Steven B Gurtman	Senior Manager	0414F0979: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
9/10/2013	Cameron Evans Deiter	Manager	0414F0980: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	1.50
9/10/2013	Matthew M Macaluso	Associate	0414F0981: Substantive Audit Procedures - Accounts Receivable.	6.00
9/11/2013	Anuj Bhatnagar	Associate	0414F0982: Other Audit/Audit Related Activities - Data Assurance - Other.	0.80
9/11/2013	Eugene Chai	Senior Associate	0414F0983: Planning - Develop Strategy.	1.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
9/11/2013	Eugene Chai	Senior Associate	0414F0984: Planning - Develop Strategy.	1.00
9/11/2013	Cameron Evans Deiter	Manager	0414F0985: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	1.00
9/11/2013	Sau Kuk Yip	Senior Associate	0414F0986: Other Audit/Audit Related Activities - Data Assurance - Other.	1.00
9/13/2013	Matthew M Macaluso	Associate	0414F0987: Substantive Audit Procedures - Accounts Receivable.	5.00
9/13/2013	Matthew M Macaluso	Associate	0414F0988: Continue - Substantive Audit Procedures - Accounts Receivable.	3.00
9/13/2013	PricewaterhouseCoopers	Partner	0414F0n/a: Fixed Fee Component.	0.00
9/16/2013	Evan Tyler Cole	Associate	0414F0989: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	1.50
9/16/2013	Severino Landingin	Director	0414F0990: Information Technology General Controls - Information Technology General Controls.	2.00
9/16/2013	Matthew M Macaluso	Associate	0414F0991: Substantive Audit Procedures - Accounts Receivable.	5.00
9/17/2013	Midori Takenaga	Associate	0414F0992: Substantive Audit Procedures - Other.	2.00
9/17/2013	Midori Takenaga	Associate	0414F0993: Substantive Audit Procedures - Accounts Payable.	5.00
9/17/2013	Matthew M Macaluso	Associate	0414F0994: Substantive Audit Procedures - Accounts Receivable.	5.00
9/17/2013	Midori Takenaga	Associate	0414F0995: Continue - Substantive Audit Procedures - Accounts Payable.	4.00
9/18/2013	Steven B Gurtman	Senior Manager	0414F0996: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
9/18/2013	Robert Dwain Hooten	Senior Associate	0414F0997: Substantive Audit Procedures - Other Non-Current Liabilities.	1.80

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
9/18/2013	Cameron Evans Deiter	Manager	0414F0998: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	1.00
9/18/2013	Midori Takenaga	Associate	0414F0999: Continue - Substantive Audit Procedures - Accounts Payable.	5.00
9/19/2013	Midori Takenaga	Associate	0414F1000: Substantive Audit Procedures - Accounts Payable.	6.00
9/19/2013	Matthew M Macaluso	Associate	0414F1001: Substantive Audit Procedures - Accounts Receivable.	5.00
9/19/2013	Midori Takenaga	Associate	0414F1002: Continue - Substantive Audit Procedures - Accounts Payable.	5.00
9/19/2013	Matthew M Macaluso	Associate	0414F1003: Continue - Substantive Audit Procedures - Accounts Receivable.	3.00
9/20/2013	Kristen Nicole Maietta	Associate	0414F1004: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	1.50
9/20/2013	Midori Takenaga	Associate	0414F1005: Continue - Substantive Audit Procedures - Accounts Payable.	3.00
9/20/2013	Christopher J Campbell	Manager	0414F1006: Continue - Review and Supervision - Review and Supervision - Manager Only.	2.50
9/23/2013	Steven B Gurtman	Senior Manager	0414F1007: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
9/23/2013	Cameron Evans Deiter	Manager	0414F1008: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
9/23/2013	Matthew M Macaluso	Associate	0414F1009: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
9/23/2013	Midori Takenaga	Associate	0414F1010: Substantive Audit Procedures - Accounts Payable.	6.00
9/23/2013	Midori Takenaga	Associate	0414F1011: Continue - Substantive Audit Procedures - Accounts Payable.	5.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
9/24/2013	Cameron Evans Deiter	Manager	0414F1012: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
9/24/2013	R Scott Cederburg	Director	0414F1013: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	0.50
9/24/2013	Matthew M Macaluso	Associate	0414F1014: Continue - Substantive Audit Procedures - Accounts Receivable.	5.00
9/25/2013	Timothy R Weld	Partner	0414F1015: Client management - Client Meetings.	5.00
9/25/2013	Midori Takenaga	Associate	0414F1016: Substantive Audit Procedures - Accounts Payable.	5.00
9/25/2013	Matthew M Macaluso	Associate	0414F1017: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
9/25/2013	Christopher J Campbell	Manager	0414F1018: Review and Supervision - Review and Supervision - Manager Only.	5.00
9/25/2013	Midori Takenaga	Associate	0414F1019: Continue - Substantive Audit Procedures - Accounts Payable.	5.00
9/25/2013	Christopher J Campbell	Manager	0414F1020: Continue - Review and Supervision - Review and Supervision - Manager Only.	3.00
9/26/2013	Sau Kuk Yip	Senior Associate	0414F1021: Other Audit/Audit Related Activities - Data Assurance - Other.	0.50
9/26/2013	Christopher J Campbell	Manager	0414F1022: Review and Supervision - Review and Supervision - Manager Only.	6.50
9/26/2013	Midori Takenaga	Associate	0414F1023: Continue - Substantive Audit Procedures - Accounts Payable.	5.00
9/26/2013	Matthew M Macaluso	Associate	0414F1024: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
9/27/2013	Cameron Evans Deiter	Manager	0414F1025: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	1.00
9/27/2013	R Scott Cederburg	Director	0414F1026: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	3.00
9/27/2013	Christopher J Campbell	Manager	0414F1027: Review and Supervision - Review and Supervision - Manager Only.	6.50
9/27/2013	Midori Takenaga	Associate	0414F1028: Substantive Audit Procedures - Notes Payable & Long-term Debt.	5.00
9/27/2013	Matthew M Macaluso	Associate	0414F1029: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
9/27/2013	Midori Takenaga	Associate	0414F1030: Continue - Substantive Audit Procedures - Notes Payable & Long-term Debt.	3.00
9/30/2013	Cameron Evans Deiter	Manager	0414F1031: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	0.50
9/30/2013	Midori Takenaga	Associate	0414F1032: Substantive Audit Procedures - Accounts Payable.	5.00
9/30/2013	Matthew M Macaluso	Associate	0414F1033: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
9/30/2013	Christopher J Campbell	Manager	0414F1034: Review and Supervision - Review and Supervision - Manager Only.	5.00
9/30/2013	Midori Takenaga	Associate	0414F1035: Continue - Substantive Audit Procedures - Accounts Payable.	5.50
10/1/2013	John Joseph Emanuel	Director	0414F1036: Planning - Develop Audit Approach.	0.10
10/1/2013	Matthew M Macaluso	Associate	0414F1037: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
10/2/2013	Timothy R Weld	Partner	0414F1038: Partner Time - Review and Supervision - Partner Time.	4.00
10/2/2013	Matthew M Macaluso	Associate	0414F1039: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
10/2/2013	Miki Franklin	Associate	0414F1040: Continue - Substantive Audit Procedures - Other P&L Items.	5.00
10/3/2013	Ashley Jane Jonas	Associate	0414F1041: Planning - Initial Procedures.	2.00
10/3/2013	Miki Franklin	Associate	0414F1042: Continue - Substantive Audit Procedures - Other P&L Items.	5.00
10/4/2013	Karen Castelli Kassar	Senior Manager	0414F1043: Other Reporting/Compliance - Other Reporting/Compliance.	3.00
10/4/2013	Matthew M Macaluso	Associate	0414F1044: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
10/4/2013	Miki Franklin	Associate	0414F1045: Substantive Audit Procedures - Other P&L Items.	5.00
10/4/2013	Matthew M Macaluso	Associate	0414F1046: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	3.00
10/4/2013	Miki Franklin	Associate	0414F1047: Continue - Substantive Audit Procedures - Other P&L Items.	3.00
10/7/2013	Sau Kuk Yip	Senior Associate	0414F1048: Other Audit/Audit Related Activities - Data Assurance - Other.	0.50
10/7/2013	Matthew M Macaluso	Associate	0414F1049: Continue - Substantive Audit Procedures - Accounts Receivable.	5.00
10/7/2013	Miki Franklin	Associate	0414F1050: Continue - Substantive Audit Procedures - Other P&L Items.	5.00
10/8/2013	Miki Franklin	Associate	0414F1051: Continue - Substantive Audit Procedures - Other P&L Items.	5.00
10/10/2013	Sau Kuk Yip	Senior Associate	0414F1052: Other Audit/Audit Related Activities - Data Assurance - Other.	1.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
10/10/2013	Anuj Bhatnagar	Associate	0414F1053: Other Audit/Audit Related Activities - Data Assurance - Other.	0.50
10/11/2013	Anuj Bhatnagar	Associate	0414F1054: Other Audit/Audit Related Activities - Data Assurance - Other.	4.00
10/11/2013	Miki Franklin	Associate	0414F1055: Substantive Audit Procedures - Other P&L Items.	3.00
10/14/2013	Severino Landingin	Director	0414F1056: Information Technology General Controls - Information Technology General Controls.	1.00
10/14/2013	Anuj Bhatnagar	Associate	0414F1057: Other Audit/Audit Related Activities - Data Assurance - Other.	1.00
10/14/2013	Miki Franklin	Associate	0414F1058: Substantive Audit Procedures - Other P&L Items.	3.00
10/15/2013	Sau Kuk Yip	Senior Associate	0414F1059: Other Audit/Audit Related Activities - Data Assurance - Other.	1.50
10/15/2013	Anuj Bhatnagar	Associate	0414F1060: Other Audit/Audit Related Activities - Data Assurance - Other.	2.00
10/15/2013	Miki Franklin	Associate	0414F1061: Substantive Audit Procedures - Other P&L Items.	5.50
10/15/2013	Matthew M Macaluso	Associate	0414F1062: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
10/15/2013	Matthew M Macaluso	Associate	0414F1063: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
10/16/2013	Steven B Gurtman	Senior Manager	0414F1064: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
10/16/2013	Jessica Cooney	Senior Manager	0414F1065: Review and Supervision - Review and Supervision - Manager Only.	2.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
10/16/2013	Miki Franklin	Associate	0414F1066: Substantive Audit Procedures - Other P&L Items.	2.00
10/17/2013	Jessica Cooney	Senior Manager	0414F1067: Review and Supervision - Review and Supervision - Manager Only.	6.50
10/17/2013	Miki Franklin	Associate	0414F1068: Substantive Audit Procedures - Other P&L Items.	6.00
10/18/2013	Christine Wamuyu Munyikwa	Associate	0414F1069: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	4.00
10/18/2013	Miki Franklin	Associate	0414F1070: Substantive Audit Procedures - Other P&L Items.	5.00
10/18/2013	Miki Franklin	Associate	0414F1071: Continue - Substantive Audit Procedures - Other P&L Items.	3.00
10/21/2013	Matthew M Macaluso	Associate	0414F1072: Substantive Audit Procedures - Other.	3.00
10/22/2013	Jessica Cooney	Senior Manager	0414F1073: Review and Supervision - Review and Supervision - Manager Only.	0.50
10/23/2013	Jessica Cooney	Senior Manager	0414F1074: Review and Supervision - Review and Supervision - Manager Only.	3.00
10/24/2013	Jessica Cooney	Senior Manager	0414F1075: Review and Supervision - Review and Supervision - Manager Only.	0.50
10/28/2013	Jessica Cooney	Senior Manager	0414F1076: Review and Supervision - Review and Supervision - Manager Only.	2.50
10/28/2013	Gary David Levine	Associate	0414F1077: Substantive Audit Procedures - Other.	5.00
10/28/2013	Gary David Levine	Associate	0414F1078: Continue - Substantive Audit Procedures - Other.	3.00
10/29/2013	Timothy R Weld	Partner	0414F1079: Partner Time - Review and Supervision - Partner Time.	5.00
10/29/2013	Karen Castelli Kassar	Senior Manager	0414F1080: Review and Supervision - Review and Supervision - Manager Only.	3.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
10/29/2013	Gary David Levine	Associate	0414F1081: Substantive Audit Procedures - Other.	5.00
10/29/2013	Gary David Levine	Associate	0414F1082: Continue - Substantive Audit Procedures - Other.	3.00
10/30/2013	Jessica Cooney	Senior Manager	0414F1083: Review and Supervision - Review and Supervision - Manager Only.	1.50
10/30/2013	Sau Kuk Yip	Senior Associate	0414F1084: Other Audit/Audit Related Activities - Data Assurance - Other.	0.50
10/30/2013	Gary David Levine	Associate	0414F1085: Substantive Audit Procedures - Other.	4.00
10/30/2013	Justin R. Pinkel	Manager	0414F1086: Review and Supervision - Review and Supervision - Manager Only.	5.00
10/30/2013	Justin R. Pinkel	Manager	0414F1087: Continue - Review and Supervision - Review and Supervision - Manager Only.	3.00
10/31/2013	Jessica Cooney	Senior Manager	0414F1088: Review and Supervision - Review and Supervision - Manager Only.	0.50
10/31/2013	Gary David Levine	Associate	0414F1089: Substantive Audit Procedures - Other.	5.00
10/31/2013	Gary David Levine	Associate	0414F1090: Continue - Substantive Audit Procedures - Other.	3.00
11/1/2013	Timothy R Weld	Partner	0414F1091: Partner Time - Review and Supervision - Partner Time.	4.00
11/1/2013	Joseph A Portela	Associate	0414F1092: Other Audit/Audit Related Activities - Data Assurance - Other.	2.00
11/1/2013	Gary David Levine	Associate	0414F1093: Substantive Audit Procedures - Other.	5.00
11/1/2013	Gary David Levine	Associate	0414F1094: Continue - Substantive Audit Procedures - Other.	3.00
11/4/2013	Brittany Anne Reichwein	Associate	0414F1095: Completion and reporting - Completion Activities.	5.00

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Date	Name	Position	Description	Hours
11/4/2013	Sau Kuk Yip	Senior Associate	0414F1096: Other Audit/Audit Related Activities - Data Assurance - Other.	1.00
11/4/2013	Joseph A Portela	Associate	0414F1097: Other Audit/Audit Related Activities - Data Assurance - Other.	1.00
11/4/2013	Briana Mary Turnbaugh	Associate	0414F1098: Completion and reporting - Completion Activities.	5.00
11/4/2013	Gary David Levine	Associate	0414F1099: Substantive Audit Procedures - Other.	5.00
11/4/2013	Briana Mary Turnbaugh	Associate	0414F1100: Continue - Completion and reporting - Completion Activities.	3.00
11/4/2013	Gary David Levine	Associate	0414F1101: Continue - Substantive Audit Procedures - Other.	3.00
11/5/2013	Steven B Gurtman	Senior Manager	0414F1102: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
11/5/2013	Sau Kuk Yip	Senior Associate	0414F1103: Other Audit/Audit Related Activities - Data Assurance - Other.	0.50
11/5/2013	Briana Mary Turnbaugh	Associate	0414F1104: Completion and reporting - Completion Activities.	5.00
11/5/2013	Gary David Levine	Associate	0414F1105: Substantive Audit Procedures - Other.	5.00
11/5/2013	Briana Mary Turnbaugh	Associate	0414F1106: Continue - Completion and reporting - Completion Activities.	3.00
11/5/2013	Gary David Levine	Associate	0414F1107: Continue - Substantive Audit Procedures - Other.	3.00
11/6/2013	Joseph A Portela	Associate	0414F1108: Other Audit/Audit Related Activities - Data Assurance - Other.	2.00
11/6/2013	Briana Mary Turnbaugh	Associate	0414F1109: Completion and reporting - Completion Activities.	5.00
11/6/2013	Briana Mary Turnbaugh	Associate	0414F1110: Continue - Completion and reporting - Completion Activities.	3.00
11/7/2013	E. Dawn DiMuro-Rogers	Partner	0414F1111: Partner Time - Review and Supervision - Partner Time.	2.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
11/7/2013	Karen Castelli Kassar	Senior Manager	0414F1112: Review and Supervision - Review and Supervision - Manager Only.	2.00
11/7/2013	Sau Kuk Yip	Senior Associate	0414F1113: Other Audit/Audit Related Activities - Data Assurance - Other.	0.50
11/7/2013	Joseph A Portela	Associate	0414F1114: Other Audit/Audit Related Activities - Data Assurance - Other.	1.00
11/7/2013	Diana Liminovic	Associate	0414F1115: Other Audit/Audit Related Activities - Data Assurance - Other.	5.00
11/7/2013	Gary David Levine	Associate	0414F1116: Substantive Audit Procedures - Other.	5.00
11/7/2013	Diana Liminovic	Associate	0414F1117: Continue - Other Audit/Audit Related Activities - Data Assurance - Other.	3.00
11/7/2013	Gary David Levine	Associate	0414F1118: Continue - Substantive Audit Procedures - Other.	3.00
11/8/2013	Karen Castelli Kassar	Senior Manager	0414F1119: Review and Supervision - Review and Supervision - Manager Only.	2.00
11/11/2013	Sau Kuk Yip	Senior Associate	0414F1120: Other Audit/Audit Related Activities - Data Assurance - Other.	1.00
11/11/2013	Briana Mary Turnbaugh	Associate	0414F1121: Substantive Audit Procedures - Other.	5.00
11/11/2013	Briana Mary Turnbaugh	Associate	0414F1122: Continue - Substantive Audit Procedures - Other.	3.00
11/12/2013	Severino Landingin	Director	0414F1123: Information Technology General Controls - Information Technology General Controls.	1.50
11/12/2013	Matthew M Macaluso	Associate	0414F1124: Controls - Net Patient Service Revenue & Receivable.	3.00
11/12/2013	Briana Mary Turnbaugh	Associate	0414F1125: Completion and reporting - Completion Activities.	5.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
11/12/2013	Briana Mary Turnbaugh	Associate	0414F1126: Continue - Completion and reporting - Completion Activities.	3.00
11/13/2013	Matthew M Macaluso	Associate	0414F1127: Controls - Net Patient Service Revenue & Receivable.	3.00
11/13/2013	Briana Mary Turnbaugh	Associate	0414F1128: Substantive Audit Procedures - Other.	5.00
11/13/2013	Briana Mary Turnbaugh	Associate	0414F1129: Continue - Substantive Audit Procedures - Other.	3.00
11/14/2013	Briana Mary Turnbaugh	Associate	0414F1130: Substantive Audit Procedures - Other.	5.00
11/14/2013	Briana Mary Turnbaugh	Associate	0414F1131: Continue - Substantive Audit Procedures - Other.	3.00
11/18/2013	Eugene Chai	Senior Associate	0414F1132: Planning - Initial Procedures.	1.00
11/19/2013	Jessica Cooney	Senior Manager	0414F1133: Review and Supervision - Review and Supervision - Manager Only.	0.50
11/20/2013	Jesse Reed Tracey	Director	0414F1134: Planning - Develop Audit Approach.	0.50
11/20/2013	Eugene Chai	Senior Associate	0414F1135: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	0.50
11/20/2013	Joseph A Portela	Associate	0414F1136: Other Audit/Audit Related Activities - Data Assurance - Other.	2.50
11/21/2013	Tabita K. Tse	Manager	0414F1137: Other Audit/Audit Related Activities - Data Assurance - Journal Entries.	1.00
11/21/2013	Sau Kuk Yip	Senior Associate	0414F1138: Other Audit/Audit Related Activities - Data Assurance - Other.	3.00
11/21/2013	Joseph A Portela	Associate	0414F1139: Other Audit/Audit Related Activities - Data Assurance - Other.	2.00
11/22/2013	Tabita K. Tse	Manager	0414F1140: Other Audit/Audit Related Activities - Data Assurance - Journal Entries.	0.50

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Date	Name	Position	Description	Hours
11/22/2013	Sau Kuk Yip	Senior Associate	0414F1141: Other Audit/Audit Related Activities - Data Assurance - Other.	2.50
11/22/2013	Joseph A Portela	Associate	0414F1142: Other Audit/Audit Related Activities - Data Assurance - Other.	1.00
11/25/2013	Sau Kuk Yip	Senior Associate	0414F1143: Other Audit/Audit Related Activities - Data Assurance - Other.	0.50
11/25/2013	Kristina Elise Williams	Associate	0414F1144: Substantive Audit Procedures - Other.	5.00
11/25/2013	Kristina Elise Williams	Associate	0414F1145: Continue - Substantive Audit Procedures - Other.	3.50
11/26/2013	Kristina Elise Williams	Associate	0414F1146: Substantive Audit Procedures - Other.	5.00
11/26/2013	Kristina Elise Williams	Associate	0414F1147: Continue - Substantive Audit Procedures - Other.	3.50
11/27/2013	Kristina Elise Williams	Associate	0414F1148: Substantive Audit Procedures - Other.	6.00
12/2/2013	Kristina Elise Williams	Associate	0414F1149: Substantive Audit Procedures - Other.	2.00
12/2/2013	Caitlin Elizabeth Dolan	Associate	0414F1150: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	1.00
12/2/2013	Caitlin Elizabeth Dolan	Associate	0414F1151: Substantive Audit Procedures - Other P&L Items.	4.00
12/2/2013	Caitlin Elizabeth Dolan	Associate	0414F1152: Substantive Audit Procedures - Revenue - Grants and Contracts.	4.00
12/3/2013	Caitlin Elizabeth Dolan	Associate	0414F1153: Substantive Audit Procedures - Other P&L Items.	2.00
12/3/2013	Caitlin Elizabeth Dolan	Associate	0414F1154: Substantive Audit Procedures - Revenue - Grants and Contracts.	5.00
12/3/2013	Caitlin Elizabeth Dolan	Associate	0414F1155: Continue - Substantive Audit Procedures - Revenue - Grants and Contracts.	2.50

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
12/4/2013	Caitlin Elizabeth Dolan	Associate	0414F1156: Substantive Audit Procedures - Other P&L Items.	0.50
12/4/2013	Caitlin Elizabeth Dolan	Associate	0414F1157: Substantive Audit Procedures - Revenue - Grants and Contracts.	5.00
12/4/2013	Caitlin Elizabeth Dolan	Associate	0414F1158: Continue - Substantive Audit Procedures - Revenue - Grants and Contracts.	4.00
12/5/2013	Caitlin Elizabeth Dolan	Associate	0414F1159: Substantive Audit Procedures - Other P&L Items.	3.00
12/5/2013	Caitlin Elizabeth Dolan	Associate	0414F1160: Substantive Audit Procedures - Revenue - Grants and Contracts.	6.50
12/6/2013	Sau Kuk Yip	Senior Associate	0414F1161: Other Audit/Audit Related Activities - Data Assurance - Other.	1.50
12/6/2013	Caitlin Elizabeth Dolan	Associate	0414F1162: Substantive Audit Procedures - Revenue - Grants and Contracts.	5.00
12/6/2013	Caitlin Elizabeth Dolan	Associate	0414F1163: Continue - Substantive Audit Procedures - Revenue - Grants and Contracts.	4.50
12/9/2013	Kristina Elise Williams	Associate	0414F1164: Substantive Audit Procedures - Other.	5.00
12/9/2013	Kristina Elise Williams	Associate	0414F1165: Continue - Substantive Audit Procedures - Other.	3.00
12/10/2013	Kristina Elise Williams	Associate	0414F1166: Substantive Audit Procedures - Other.	5.00
12/10/2013	Kristina Elise Williams	Associate	0414F1167: Continue - Substantive Audit Procedures - Other.	4.50
12/11/2013	Kristina Elise Williams	Associate	0414F1168: Substantive Audit Procedures - Other.	4.00
12/12/2013	Kristina Elise Williams	Associate	0414F1169: Substantive Audit Procedures - Other.	3.00
1/6/2014	Marlon Trowers	Associate	0414F1170: Business Processes - Period-end Financial Reporting.	8.00

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Date	Name	Position	Description	Hours
1/7/2014	Ryan Charzewski	Manager	0414F1171: Engagement Management - Project Management.	1.00
1/7/2014	Marlon Trowers	Associate	0414F1172: Business Processes - Period-end Financial Reporting.	1.00
1/9/2014	Christopher J Campbell	Manager	0414F1173: Completion and reporting - Completion Activities.	4.00
1/13/2014	Ryan Charzewski	Manager	0414F1174: Review and Supervision - Review and Supervision - Manager Only.	1.00
1/13/2014	Karen Castelli Kassar	Senior Manager	0414F1175: Review and Supervision - Review and Supervision - Manager Only.	5.40
1/14/2014	Ryan Charzewski	Manager	0414F1176: Review and Supervision - Review and Supervision - Manager Only.	2.00
1/15/2014	Maximiliano Benitez	Associate	0414F1177: Other Audit/Audit Related Activities - SDC - Supplemental Services.	0.50
1/15/2014	Mariano Romero	Associate	0414F1178: Other Audit/Audit Related Activities - SDC - Supplemental Services.	0.60
1/15/2014	Vanina Straniero	Manager	0414F1179: Other Audit/Audit Related Activities - SDC - Supplemental Services.	0.25
1/20/2014	Christopher J Campbell	Manager	0414F1180: Substantive Audit Procedures - Other.	5.00
1/20/2014	Steven B Gurtman	Senior Manager	0414F1181: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
1/21/2014	Steven B Gurtman	Senior Manager	0414F1182: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
1/29/2014	Christopher J Campbell	Manager	0414F1183: Completion and reporting - Completion Activities.	2.00
1/30/2014	Ryan Charzewski	Manager	0414F1184: Review and Supervision - Review and Supervision - Manager Only.	1.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
1/31/2014	María F Castro Bianchi	Associate	0414F1185: Other Audit/Audit Related Activities - SDC - Supplemental Services.	0.50
1/31/2014	Mariano Romero	Associate	0414F1186: Other Audit/Audit Related Activities - SDC - Supplemental Services.	0.50
1/31/2014	Vanina Straniero	Manager	0414F1187: Other Audit/Audit Related Activities - SDC - Supplemental Services.	0.25
2/12/2014	Christopher J Campbell	Manager	0414F1188: Substantive Audit Procedures - Other.	2.50
2/12/2014	Christopher J Campbell	Manager	0414F1189: Completion and reporting - Completion Activities.	2.50
2/13/2014	Christopher J Campbell	Manager	0414F1190: Completion and reporting - Completion Activities.	0.50
2/17/2014	Maximiliano Benitez	Associate	0414F1191: Other Audit/Audit Related Activities - SDC - Supplemental Services.	0.50
2/17/2014	Mariano Romero	Associate	0414F1192: Other Audit/Audit Related Activities - SDC - Supplemental Services.	0.75
2/18/2014	Christopher J Campbell	Manager	0414F1193: Substantive Audit Procedures - Other.	1.00
2/18/2014	Vanina Straniero	Manager	0414F1194: Other Audit/Audit Related Activities - SDC - Supplemental Services.	0.25
2/20/2014	Maximiliano Benitez	Associate	0414F1195: Other Audit/Audit Related Activities - SDC - Supplemental Services.	0.50
2/20/2014	Mariano Romero	Associate	0414F1196: Other Audit/Audit Related Activities - SDC - Supplemental Services.	0.25
2/20/2014	Vanina Straniero	Manager	0414F1197: Other Audit/Audit Related Activities - SDC - Supplemental Services.	0.25

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit D****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Position	Description	Hours
4/23/2014	Christopher J Campbell	Manager	0414F1198: Review and Supervision - Review and Supervision - Manager Only.	4.00
4/24/2014	Karen Castelli Kassar	Senior Manager	0414F1199: Review and Supervision - Review and Supervision - Manager Only.	8.00
4/24/2014	Christopher J Campbell	Manager	0414F1200: Review and Supervision - Review and Supervision - Manager Only.	3.00
4/29/2014	Eugene Chai	Senior Associate	0414F1201: Other Audit/Audit Related Activities - Financial Reporting & Consolidation.	3.00
<i>Total - Hours - 2013 Hospital Audit</i>				<i>1,108.70</i>
Total - Hours - Fixed Fee Services				4,080.80

EXHIBIT E



Amendment #1 to Existing Engagement Letter

August 23, 2013

Mr. Stan Buturla
Chief Financial Officer
Sound Shore Medical Center of Westchester and Affiliates and
The Mount Vernon Hospital
16 Guion Place
New Rochelle, NY 10802

Dear Mr. Buturla:

This letter reflects our agreement to amend our engagement letters dated June 27, 2013 with Sound Shore Medical Center of Westchester and Affiliates (the "Medical Center") and The Mount Vernon Hospital ("the Hospital"), in the following respect. This letter serves as an addendum to the original agreement for the purpose of completing our audits of the two entities identified. Under the amendment, we have been requested to perform to additional audit with respect to the two separate reporting periods; as of December 31, 2012 and for the year then ended and as of April 30, 2013 and for the four months then ended. Our original engagement letter included our audit of both the Medical Center and the Hospital for the eighteen month period ended April 30, 2013. Management through discussion with the New York State Department of Health has determined that they needed audits of the Medical Center and Hospital for both the calendar period ended December 31, 2012 and an audit for the four-month period ended April 30, 2013 resulting in two additional audit. As discussed, an incremental fee of \$475,000 will be incurred to permit the audit of the financial statements as of April 30, 2013 and for the four months then ended. All other provisions of our engagement letters of June 27, 2013 with the Medical Center and the Hospital will remain unchanged.

If you have any questions regarding this amendment, please discuss them with Tim Weld at (646) 471-2477. If the services and terms outlined in this amendment to the engagement letter are acceptable, please sign one copy of this amendment in the space provided and return it to me. You may return the signed copy by hand, mail, air courier or by facsimile to my attention at (813) 329-8455, or attached to an email as a pdf, jpeg or similar file type sent to me at timothy.r.weld@us.pwc.com.

Very truly yours,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP



The services and terms as set forth in this letter are agreed to.

Sound Shore Medical Center of Westchester and Affiliates and The Mount Vernon Hospital

By:

Stan Buturla, CPA

A handwritten signature in black ink, appearing to read 'S. Buturla', written over a horizontal line.

Chief Financial Officer

Date

EXHIBIT F

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
2013 Medical Center Audit - Stub Period				
7/8/2013	Timothy R Weld	Partner	0813F001: Partner Time - Review and Supervision - Partner Time.	3.00
7/9/2013	Justine Andrea Martinez	Associate	0813F002: Planning - Initial Procedures.	4.00
7/11/2013	Justine Andrea Martinez	Associate	0813F003: Planning - Initial Procedures.	5.00
7/12/2013	Justine Andrea Martinez	Associate	0813F004: Planning - Initial Procedures.	3.00
7/16/2013	Noam Y Heller	Senior Associate	0813F005: Planning - Build Workplan.	3.00
7/16/2013	Noam Y Heller	Senior Associate	0813F006: Controls - Other.	2.00
7/16/2013	Noam Y Heller	Senior Associate	0813F007: Planning - Build Workplan.	3.00
7/16/2013	Marlon Trowers	Associate	0813F008: Controls - Period-end Financial Reporting.	4.00
7/16/2013	Marlon Trowers	Associate	0813F009: Continue - Controls - Period-end Financial Reporting.	4.00
7/17/2013	Marlon Trowers	Associate	0813F010: Controls - Period-end Financial Reporting.	4.00
7/18/2013	Justine Andrea Martinez	Associate	0813F011: Planning - Initial Procedures.	4.00
7/18/2013	Marlon Trowers	Associate	0813F012: Continue - Controls - Period-end Financial Reporting.	4.00
7/18/2013	Timothy R Weld	Partner	0813F013: Partner Time - Review and Supervision - Partner Time.	3.00
7/19/2013	Justine Andrea Martinez	Associate	0813F014: Planning - Initial Procedures.	4.00
7/19/2013	Noam Y Heller	Senior Associate	0813F015: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	4.00
7/19/2013	Noam Y Heller	Senior Associate	0813F016: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	4.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
7/22/2013	Justine Andrea Martinez	Associate	0813F017: Planning - Initial Procedures.	4.00
7/22/2013	Marlon Trowers	Associate	0813F018: Controls - Period-end Financial Reporting.	4.00
7/22/2013	Noam Y Heller	Senior Associate	0813F019: Controls - Net Patient Service Revenue & Receivable.	4.00
7/22/2013	Noam Y Heller	Senior Associate	0813F020: Continue - Controls - Net Patient Service Revenue & Receivable.	3.00
7/23/2013	Marlon Trowers	Associate	0813F021: Controls - Period-end Financial Reporting.	4.00
7/24/2013	Noam Y Heller	Senior Associate	0813F022: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
7/24/2013	Marlon Trowers	Associate	0813F023: Controls - Period-end Financial Reporting.	4.00
7/24/2013	Marlon Trowers	Associate	0813F024: Continue - Controls - Period-end Financial Reporting.	4.00
7/25/2013	Noam Y Heller	Senior Associate	0813F025: Substantive Audit Procedures - Prepaids & Other Current Assets.	3.00
7/25/2013	Marlon Trowers	Associate	0813F026: Continue - Controls - Period-end Financial Reporting.	4.00
7/26/2013	Marlon Trowers	Associate	0813F027: Continue - Controls - Period-end Financial Reporting.	4.00
7/29/2013	Marlon Trowers	Associate	0813F028: Controls - Period-end Financial Reporting.	4.00
7/29/2013	Marlon Trowers	Associate	0813F029: Continue - Controls - Period-end Financial Reporting.	4.00
7/30/2013	Marlon Trowers	Associate	0813F030: Continue - Controls - Period-end Financial Reporting.	4.00
7/31/2013	Marlon Trowers	Associate	0813F031: Controls - Period-end Financial Reporting.	4.00
7/31/2013	Noam Y Heller	Senior Associate	0813F032: Controls - Net Patient Service Revenue & Receivable.	4.00
7/31/2013	Marlon Trowers	Associate	0813F033: Continue - Controls - Period-end Financial Reporting.	4.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
8/1/2013	Marlon Trowers	Associate	0813F034: Continue - Other Audit/Audit Related Activities - Financial Reporting & Consolidation.	4.00
8/2/2013	Noam Y Heller	Senior Associate	0813F035: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	4.00
8/5/2013	Karen Castelli Kassar	Senior Manager	0813F036: Review and Supervision - Review and Supervision - Manager Only.	5.00
8/5/2013	Marlon Trowers	Associate	0813F037: Substantive Audit Procedures - Cash and Cash Equivalents.	4.00
8/6/2013	Severino Landingin	Director	0813F038: Information Technology General Controls - Information Technology General Controls.	1.00
8/6/2013	Marlon Trowers	Associate	0813F039: Continue - Controls - Period-end Financial Reporting.	4.00
8/7/2013	Severino Landingin	Director	0813F040: Information Technology General Controls - Information Technology General Controls.	1.00
8/7/2013	Marlon Trowers	Associate	0813F041: Continue - Controls - Period-end Financial Reporting.	4.00
8/9/2013	Marlon Trowers	Associate	0813F042: Controls - Period-end Financial Reporting.	4.00
8/12/2013	Thuyet The To	Senior Associate	0813F043: Planning - Plan for Planning.	3.00
8/12/2013	Marlon Trowers	Associate	0813F044: Controls - Period-end Financial Reporting.	4.00
8/12/2013	Andres Mario Leiva	Associate	0813F045: Continue - Information Technology General Controls - Information Technology General Controls.	3.00
8/13/2013	Severino Landingin	Director	0813F046: Information Technology General Controls - Information Technology General Controls.	2.00
8/13/2013	Thuyet The To	Senior Associate	0813F047: Planning - Identify Risks.	5.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
8/13/2013	Andres Mario Leiva	Associate	0813F048: Information Technology General Controls - Information Technology General Controls.	5.00
8/13/2013	Marlon Trowers	Associate	0813F049: Controls - Period-end Financial Reporting.	4.00
8/13/2013	Andres Mario Leiva	Associate	0813F050: Continue - Information Technology General Controls - Information Technology General Controls.	4.00
8/14/2013	Andres Mario Leiva	Associate	0813F051: Information Technology General Controls - Information Technology General Controls.	5.00
8/14/2013	Marlon Trowers	Associate	0813F052: Continue - Controls - Period-end Financial Reporting.	4.00
8/15/2013	Marlon Trowers	Associate	0813F053: Controls - Period-end Financial Reporting.	4.00
8/16/2013	Thuyet The To	Senior Associate	0813F054: Planning - Identify Risks.	4.00
8/16/2013	Marlon Trowers	Associate	0813F055: Controls - Period-end Financial Reporting.	4.00
8/19/2013	Ermin Deljanin	Associate	0813F056: Substantive Audit Procedures - PP&E / Leases / Depreciation.	5.00
8/19/2013	Ermin Deljanin	Associate	0813F057: Continue - Substantive Audit Procedures - PP&E / Leases / Depreciation.	4.50
8/20/2013	Gabriel R. Young	Senior Associate	0813F058: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	3.00
8/20/2013	Thuyet The To	Senior Associate	0813F059: Planning - Identify Risks.	3.00
8/20/2013	Ermin Deljanin	Associate	0813F060: Substantive Audit Procedures - PP&E / Leases / Depreciation.	5.00
8/20/2013	Ermin Deljanin	Associate	0813F061: Continue - Substantive Audit Procedures - PP&E / Leases / Depreciation.	5.00
8/22/2013	Bei Li	Associate	0813F062: Substantive Audit Procedures - Other.	5.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
8/22/2013	Bei Li	Associate	0813F063: Continue - Substantive Audit Procedures - Other.	3.00
8/22/2013	Ermin Deljanin	Associate	0813F064: Continue - Substantive Audit Procedures - Prepaids & Other Current Assets.	3.00
8/26/2013	Bei Li	Associate	0813F065: Substantive Audit Procedures - Other.	4.00
8/27/2013	Bei Li	Associate	0813F066: Substantive Audit Procedures - Other.	3.90
9/4/2013	Ermin Deljanin	Associate	1213F001: Substantive Audit Procedures - Prepaids & Other Current Assets.	5.00
9/4/2013	Blake T Brooks	Associate	1213F002: Substantive Audit Procedures - Accounts Payable.	5.00
9/5/2013	Ermin Deljanin	Associate	1213F003: Substantive Audit Procedures - Prepaids & Other Current Assets.	3.00
9/5/2013	Travis E Weir	Associate	1213F004: Planning - Develop Strategy.	2.00
9/5/2013	Timothy R Weld	Partner	1213F005: Partner Time - Review and Supervision - Partner Time.	5.00
9/5/2013	Blake T Brooks	Associate	1213F006: Substantive Audit Procedures - Accounts Payable.	5.00
9/5/2013	Travis E Weir	Associate	1213F007: Planning - Develop Strategy.	5.00
9/5/2013	Bei Li	Associate	1213F008: Substantive Audit Procedures - Cash and Cash Equivalents.	5.00
9/5/2013	Timothy R Weld	Partner	1213F009: Continue - Partner Time - Review and Supervision - Partner Time.	2.00
9/6/2013	Steven B Gurtman	Senior Manager	1213F010: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
9/6/2013	Blake T Brooks	Associate	1213F011: Substantive Audit Procedures - Accrued & Other Current Liabilities.	5.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
9/6/2013	Bei Li	Associate	1213F012: Substantive Audit Procedures - Cash and Cash Equivalents.	5.00
9/6/2013	Blake T Brooks	Associate	1213F013: Continue - Substantive Audit Procedures - Accrued & Other Current Liabilities.	3.00
9/6/2013	Travis E Weir	Associate	1213F014: Continue - Substantive Audit Procedures - Notes Payable & Long-term Debt.	3.00
9/6/2013	Bei Li	Associate	1213F015: Continue - Substantive Audit Procedures - Cash and Cash Equivalents.	2.00
9/9/2013	Timothy R Weld	Partner	1213F016: Partner Time - Review and Supervision - Partner Time.	5.00
9/9/2013	Ermin Deljanin	Associate	1213F017: Substantive Audit Procedures - other.	1.00
9/9/2013	Steven B Gurtman	Senior Manager	1213F018: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	5.00
9/9/2013	Ermin Deljanin	Associate	1213F019: Substantive Audit Procedures - Other.	5.00
9/9/2013	Blake T Brooks	Associate	1213F020: Substantive Audit Procedures - Accrued & Other Current Liabilities.	5.00
9/10/2013	Timothy R Weld	Partner	1213F021: Partner Time - Review and Supervision - Partner Time.	4.00
9/10/2013	Ermin Deljanin	Associate	1213F022: Engagement Management - Project Management.	2.00
9/10/2013	Blake T Brooks	Associate	1213F023: Substantive Audit Procedures - Accrued & Other Current Liabilities.	3.00
9/10/2013	Travis E Weir	Associate	1213F024: Client management - Client Meetings.	3.00
9/10/2013	Bei Li	Associate	1213F025: Substantive Audit Procedures - Cash and Cash Equivalents.	5.00
9/10/2013	Blake T Brooks	Associate	1213F026: Continue - Substantive Audit Procedures - Accounts Payable.	2.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
9/11/2013	Ermin Deljanin	Associate	1213F027: Substantive Audit Procedures - Prepaids & Other Current Assets.	6.00
9/11/2013	Bei Li	Associate	1213F028: Substantive Audit Procedures - Cash and Cash Equivalents.	3.50
9/11/2013	Travis E Weir	Associate	1213F029: Substantive Audit Procedures - Notes Payable & Long-term Debt.	5.00
9/11/2013	Travis E Weir	Associate	1213F030: Continue - Substantive Audit Procedures - Notes Payable & Long-term Debt.	5.00
9/12/2013	Ermin Deljanin	Associate	1213F031: Substantive Audit Procedures - Prepaids & Other Current Assets.	6.00
9/12/2013	Bei Li	Associate	1213F032: Controls - Payroll & Benefits.	2.00
9/12/2013	Blake T Brooks	Associate	1213F033: Substantive Audit Procedures - Accounts Payable.	5.00
9/13/2013	Severino Landingin	Director	1213F034: Information Technology General Controls - Information Technology General Controls.	2.00
9/13/2013	Ermin Deljanin	Associate	1213F035: Substantive Audit Procedures - Prepaids & Other Current Assets.	3.00
9/13/2013	Blake T Brooks	Associate	1213F036: Substantive Audit Procedures - Accrued & Other Current Liabilities.	6.00
9/13/2013	Travis E Weir	Associate	1213F037: Completion and reporting - Client Communications and Reporting.	1.50
9/13/2013	Travis E Weir	Associate	1213F038: Completion and reporting - Client Communications and Reporting.	5.00
9/13/2013	Bei Li	Associate	1213F039: Substantive Audit Procedures - Cash and Cash Equivalents.	4.50
9/16/2013	Blake T Brooks	Associate	1213F040: Substantive Audit Procedures - Accounts Payable.	1.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
9/16/2013	Bei Li	Associate	1213F041: Substantive Audit Procedures - Cash and Cash Equivalents.	3.00
9/16/2013	Ermin Deljanin	Associate	1213F042: Substantive Audit Procedures - Prepaids & Other Current Assets.	5.00
9/16/2013	Blake T Brooks	Associate	1213F043: Substantive Audit Procedures - Accrued & Other Current Liabilities.	5.00
9/16/2013	Travis E Weir	Associate	1213F044: Planning - Plan for Planning.	5.00
9/17/2013	Karen Castelli Kassar	Senior Manager	1213F045: Review and Supervision - Review and Supervision - Manager Only.	5.00
9/17/2013	Ermin Deljanin	Associate	1213F046: Substantive Audit Procedures - Revenue.	5.00
9/17/2013	Blake T Brooks	Associate	1213F047: Substantive Audit Procedures - Self-insured Malpractice Liabilities.	2.00
9/17/2013	Bei Li	Associate	1213F048: Controls - Payroll & Benefits.	4.40
9/17/2013	Bei Li	Associate	1213F049: Substantive Audit Procedures - Intercompany Accounts.	5.00
9/17/2013	Travis E Weir	Associate	1213F050: Substantive Audit Procedures - Treasury - Cash & Investments.	5.00
9/17/2013	Pei Peng Wang	Associate	1213F051: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	6.00
9/18/2013	Blake T Brooks	Associate	1213F052: Substantive Audit Procedures - Accounts Payable.	3.00
9/18/2013	Blake T Brooks	Associate	1213F053: Substantive Audit Procedures - Accrued & Other Current Liabilities.	5.00
9/18/2013	Pei Peng Wang	Associate	1213F054: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
9/18/2013	Ermin Deljanin	Associate	1213F055: Continue - Substantive Audit Procedures - Other.	5.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
9/18/2013	Travis E Weir	Associate	1213F056: Continue - Substantive Audit Procedures - Notes Payable & Long-term Debt.	6.00
9/19/2013	Ermin Deljanin	Associate	1213F057: Substantive Audit Procedures - revenue.	4.00
9/19/2013	Travis E Weir	Associate	1213F058: Substantive Audit Procedures - Treasury - Cash & Investments.	6.00
9/19/2013	Bei Li	Associate	1213F059: Substantive Audit Procedures - Intercompany Accounts.	4.00
9/19/2013	Pei Peng Wang	Associate	1213F060: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	3.50
9/20/2013	Travis E Weir	Associate	1213F061: Substantive Audit Procedures - Cash and Cash Equivalents.	4.00
9/20/2013	Bei Li	Associate	1213F062: Substantive Audit Procedures - Cash and Cash Equivalents.	2.00
9/20/2013	Blake T Brooks	Associate	1213F063: Substantive Audit Procedures - Accrued & Other Current Liabilities.	5.00
9/23/2013	Karen Castelli Kassar	Senior Manager	1213F064: Review and Supervision - Review and Supervision - Manager Only.	5.00
9/23/2013	Travis E Weir	Associate	1213F065: Substantive Audit Procedures - Cash and Cash Equivalents.	3.00
9/23/2013	Bei Li	Associate	1213F066: Controls - Payroll & Benefits.	1.00
9/23/2013	Bei Li	Associate	1213F067: Substantive Audit Procedures - Other P&L Items.	3.50
9/23/2013	Pei Peng Wang	Associate	1213F068: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
9/24/2013	Travis E Weir	Associate	1213F069: Controls - Treasury - Cash & Investments.	6.00
9/24/2013	Bei Li	Associate	1213F070: Substantive Audit Procedures - Cash and Cash Equivalents.	0.10

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
9/24/2013	Pei Peng Wang	Associate	1213F071: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
9/25/2013	Travis E Weir	Associate	1213F072: Planning - Plan for Planning.	3.00
9/25/2013	Karen Castelli Kassar	Senior Manager	1213F073: Client management - Client Meetings.	5.00
9/25/2013	Steven B Gurtman	Senior Manager	1213F074: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	5.00
9/25/2013	Travis E Weir	Associate	1213F075: Substantive Audit Procedures - Notes Payable & Long-term Debt.	5.00
9/25/2013	Marlon Trowers	Associate	1213F076: Continue - Controls - Period-end Financial Reporting.	3.00
9/26/2013	Marlon Trowers	Associate	1213F077: Controls - Period-end Financial Reporting.	5.00
9/26/2013	Travis E Weir	Associate	1213F078: Continue - Substantive Audit Procedures - Notes Payable & Long-term Debt.	4.00
9/27/2013	Marlon Trowers	Associate	1213F079: Controls - Period-end Financial Reporting.	5.00
9/30/2013	Marlon Trowers	Associate	1213F080: Continue - Controls - Period-end Financial Reporting.	3.00
10/1/2013	Timothy R Weld	Partner	1213F081: Partner Time - Review and Supervision - Partner Time.	5.00
10/1/2013	Kelly Michelle Smith	Senior Manager	1213F082: Review and Supervision - Review and Supervision - Manager Only.	4.00
10/1/2013	Christopher J Campbell	Manager	1213F083: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/1/2013	Pei Peng Wang	Associate	1213F084: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	8.00
10/1/2013	Marlon Trowers	Associate	1213F085: Controls - Period-end Financial Reporting.	8.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
10/1/2013	Blake T Brooks	Associate	1213F086: Substantive Audit Procedures - Other.	10.00
10/2/2013	Kelly Michelle Smith	Senior Manager	1213F087: Review and Supervision - Review and Supervision - Manager Only.	3.00
10/2/2013	Karen Castelli Kassar	Senior Manager	1213F088: Review and Supervision - Review and Supervision - Manager Only.	5.00
10/2/2013	Christopher J Campbell	Manager	1213F089: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/2/2013	Pei Peng Wang	Associate	1213F090: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	8.00
10/3/2013	Timothy R Weld	Partner	1213F091: Partner Time - Review and Supervision - Partner Time.	4.00
10/3/2013	Kelly Michelle Smith	Senior Manager	1213F092: Review and Supervision - Review and Supervision - Manager Only.	5.00
10/3/2013	Janine E Paliotta	Associate	1213F093: Planning - Initial Procedures.	2.00
10/3/2013	Blake T Brooks	Associate	1213F094: Substantive Audit Procedures - Self-insured Malpractice Liabilities.	8.00
10/3/2013	Blake T Brooks	Associate	1213F095: Substantive Audit Procedures - Accounts Payable.	3.00
10/4/2013	Kelly Michelle Smith	Senior Manager	1213F096: Review and Supervision - Review and Supervision - Manager Only.	4.00
10/4/2013	Karen Castelli Kassar	Senior Manager	1213F097: Other Reporting/Compliance - Other Reporting/Compliance.	5.00
10/4/2013	Janine E Paliotta	Associate	1213F098: Planning - Initial Procedures.	8.00
10/4/2013	Christopher J Campbell	Manager	1213F099: Review and Supervision - Review and Supervision - Manager Only.	8.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
10/4/2013	Marlon Trowers	Associate	1213F100: Controls - Period-end Financial Reporting.	8.00
10/4/2013	Blake T Brooks	Associate	1213F101: Substantive Audit Procedures - Other Non-Current Liabilities.	8.00
10/7/2013	Steven B Gurtman	Senior Manager	1213F102: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	6.00
10/7/2013	Christopher J Campbell	Manager	1213F103: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/7/2013	Pei Peng Wang	Associate	1213F104: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	11.00
10/7/2013	Marlon Trowers	Associate	1213F105: Controls - Period-end Financial Reporting.	8.00
10/8/2013	Christopher J Campbell	Manager	1213F106: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/8/2013	Blake T Brooks	Associate	1213F107: Substantive Audit Procedures - Other Non-Current Liabilities.	10.50
10/9/2013	Karen Castelli Kassar	Senior Manager	1213F108: Other Reporting/Compliance - Other Reporting/Compliance.	6.00
10/9/2013	Christopher J Campbell	Manager	1213F109: Review and Supervision - Review and Supervision - Manager Only.	8.00
10/9/2013	Pei Peng Wang	Associate	1213F110: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	7.50
10/9/2013	Pei Peng Wang	Associate	1213F111: Substantive Audit Procedures - PP&E / Leases / Depreciation.	1.50
10/10/2013	Janine E Paliotta	Associate	1213F112: Planning - Initial Procedures.	5.00
10/10/2013	Pei Peng Wang	Associate	1213F113: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	9.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
10/11/2013	Blake T Brooks	Associate	1213F114: Other Audit/Audit Related Activities - Data Assurance - Journal Entries.	8.00
10/14/2013	Marlon Trowers	Associate	1213F115: Controls - Period-end Financial Reporting.	8.00
10/15/2013	Janine E Paliotta	Associate	1213F116: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	6.00
Total - Hours - 2013 Medical Center Audit - Stub Period				815.90
2013 Hospital Audit - Stub Period				
7/1/2013	Eugene Chai	Associate	0813F067: Planning - Plan for Planning.	3.00
7/2/2013	Christopher J Campbell	Manager	0813F068: Planning - Plan for Planning.	1.00
7/2/2013	Eugene Chai	Associate	0813F069: Planning - Build Workplan.	3.00
7/3/2013	Eugene Chai	Associate	0813F070: Client management - Client Meetings.	1.00
7/8/2013	Eugene Chai	Associate	0813F071: Planning - Initial Procedures.	4.00
7/8/2013	Eugene Chai	Associate	0813F072: Continue - Planning - Initial Procedures.	4.00
7/9/2013	Timothy R Weld	Partner	0813F073: Partner Time - Review and Supervision - Partner Time.	4.00
7/10/2013	Eugene Chai	Associate	0813F074: Planning - Develop Audit Approach.	1.00
7/11/2013	Eugene Chai	Associate	0813F075: Planning - Plan for Planning.	5.00
7/12/2013	Eugene Chai	Associate	0813F076: Planning - Plan for Planning.	2.00
7/12/2013	Justine Andrea Martinez	Associate	0813F077: Planning - Initial Procedures.	3.00
7/15/2013	Christopher J Campbell	Manager	0813F078: Client management - Client Meetings.	2.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
7/15/2013	Eugene Chai	Associate	0813F079: Planning - Develop Audit Approach.	3.00
7/15/2013	Eugene Chai	Associate	0813F080: Planning - Initial Procedures.	2.00
7/15/2013	Christopher J Campbell	Manager	0813F081: Planning - Plan for Planning.	3.00
7/16/2013	Eugene Chai	Associate	0813F082: Planning - Plan for Planning.	3.00
7/16/2013	Eugene Chai	Associate	0813F083: Planning - Develop Audit Approach.	2.00
7/17/2013	Eugene Chai	Associate	0813F084: Planning - Initial Procedures.	3.00
7/17/2013	Eugene Chai	Associate	0813F085: Substantive Audit Procedures - Cash and Cash Equivalents.	2.00
7/18/2013	Eugene Chai	Associate	0813F086: Planning - Develop Strategy.	3.00
7/18/2013	Eugene Chai	Associate	0813F087: Client management - Client Meetings.	1.00
7/18/2013	Kristen Nicole Maietta	Associate	0813F088: Planning - Initial Procedures.	4.00
7/18/2013	Timothy R Weld	Partner	0813F089: Partner Time - Review and Supervision - Partner Time.	3.00
7/18/2013	Justine Andrea Martinez	Associate	0813F090: Planning - Initial Procedures.	3.00
7/18/2013	Kristen Nicole Maietta	Associate	0813F091: Continue - Planning - Initial Procedures.	4.00
7/19/2013	Christopher J Campbell	Manager	0813F092: Review and Supervision - Review and Supervision - Manager Only.	5.00
7/19/2013	Justine Andrea Martinez	Associate	0813F093: Planning - Initial Procedures.	3.00
7/22/2013	Eugene Chai	Associate	0813F094: Engagement Management - Project Management.	3.00
7/22/2013	Eugene Chai	Associate	0813F095: Planning - Build Workplan.	1.50
7/22/2013	Kristen Nicole Maietta	Associate	0813F096: Continue - Planning - Plan for Planning.	4.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
7/23/2013	Eugene Chai	Associate	0813F097: Planning - Initial Procedures.	2.00
7/23/2013	Eugene Chai	Associate	0813F098: Planning - Initial Procedures.	2.00
7/23/2013	Kristen Nicole Maietta	Associate	0813F099: Continue - Planning - Plan for Planning.	4.00
7/24/2013	Eugene Chai	Associate	0813F100: Client management - Client Meetings.	2.00
7/24/2013	Kristen Nicole Maietta	Associate	0813F101: Controls - Payroll & Benefits.	4.00
7/24/2013	Justine Andrea Martinez	Associate	0813F102: Planning - Initial Procedures.	3.00
7/25/2013	Eugene Chai	Associate	0813F103: Planning - Build Workplan.	1.00
7/25/2013	Kristen Nicole Maietta	Associate	0813F104: Substantive Audit Procedures - Other.	4.00
7/26/2013	Eugene Chai	Associate	0813F105: Planning - Develop Audit Approach.	4.00
7/26/2013	Eugene Chai	Associate	0813F106: Engagement Management - Project Management.	3.00
7/26/2013	Kristen Nicole Maietta	Associate	0813F107: Substantive Audit Procedures - Accounts Payable.	4.00
7/26/2013	Justine Andrea Martinez	Associate	0813F108: Planning - Initial Procedures.	3.00
7/29/2013	Eugene Chai	Associate	0813F109: Client management - Client Meetings.	3.00
7/29/2013	Kristen Nicole Maietta	Associate	0813F110: Substantive Audit Procedures - Other P&L Items.	4.00
7/30/2013	Cameron Evans Deiter	Manager	0813F111: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	5.00
7/30/2013	Eugene Chai	Associate	0813F112: Engagement Management - Project Management.	5.00
7/30/2013	Kristen Nicole Maietta	Associate	0813F113: Continue - Planning - Initial Procedures.	4.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
7/31/2013	Steven B Gurtman	Senior Manager	0813F114: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
7/31/2013	Eugene Chai	Associate	0813F115: Planning - Develop Strategy.	3.00
7/31/2013	Kristen Nicole Maietta	Associate	0813F116: Substantive Audit Procedures - Other P&L Items.	4.00
7/31/2013	Justine Andrea Martinez	Associate	0813F117: Controls - Payroll & Benefits.	3.00
8/1/2013	Eugene Chai	Associate	0813F118: Client management - Client Meetings.	2.00
8/1/2013	Eugene Chai	Associate	0813F119: Client management - Client Meetings.	2.00
8/1/2013	Eugene Chai	Associate	0813F120: Substantive Audit Procedures - Accounts Payable.	1.00
8/1/2013	Justine Andrea Martinez	Associate	0813F121: Planning - Initial Procedures.	4.00
8/1/2013	Kristen Nicole Maietta	Associate	0813F122: Continue - Substantive Audit Procedures - Other P&L Items.	4.00
8/2/2013	Kristen Nicole Maietta	Associate	0813F123: Continue - Substantive Audit Procedures - Other P&L Items.	4.00
8/5/2013	Eugene Chai	Associate	0813F124: Planning - Initial Procedures.	2.00
8/5/2013	Eugene Chai	Associate	0813F125: Planning - Initial Procedures.	2.00
8/6/2013	Cameron Evans Deiter	Manager	0813F126: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	1.00
8/6/2013	Eugene Chai	Associate	0813F127: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	2.00
8/7/2013	Cameron Evans Deiter	Manager	0813F128: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	5.00
8/7/2013	Eugene Chai	Associate	0813F129: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	3.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
8/7/2013	Eugene Chai	Associate	0813F130: Substantive Audit Procedures - Cash and Cash Equivalents.	1.00
8/8/2013	Eugene Chai	Associate	0813F131: Engagement Management - Project Management.	3.00
8/9/2013	Eugene Chai	Associate	0813F132: Planning - Initial Procedures.	2.00
8/12/2013	Kristen Nicole Maietta	Associate	0813F133: Substantive Audit Procedures - Other.	4.00
8/12/2013	Severino Landingin	Director	0813F134: Continue - Information Technology General Controls - Information Technology General Controls.	4.00
8/13/2013	Kristen Nicole Maietta	Associate	0813F135: Substantive Audit Procedures - Accounts Receivable.	1.00
8/15/2013	Kristen Nicole Maietta	Associate	0813F136: Substantive Audit Procedures - Other P&L Items.	3.00
8/19/2013	Kristen Nicole Maietta	Associate	0813F137: Substantive Audit Procedures - Accounts Receivable.	4.00
8/20/2013	Eugene Chai	Associate	0813F138: Planning - Finalize Plan.	3.00
8/20/2013	Eugene Chai	Associate	0813F139: Engagement Management - Project Management.	4.00
8/23/2013	Eugene Chai	Associate	0813F140: Client management - Client Meetings.	2.00
8/29/2013	Eugene Chai	Associate	0813F141: Planning - Build Workplan.	0.50
9/3/2013	Timothy R Weld	Partner	1213F117: Partner Time - Review and Supervision - Partner Time.	4.00
9/4/2013	Matthew M Macaluso	Associate	1213F118: Substantive Audit Procedures - Accounts Receivable.	5.00
9/5/2013	Eugene Chai	Senior Associate	1213F119: Engagement Management - Project Management.	1.00
9/5/2013	Eugene Chai	Senior Associate	1213F120: Engagement Management - Project Management.	2.00
9/6/2013	Christopher J Campbell	Manager	1213F121: Planning - Develop Audit Approach.	1.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
9/6/2013	Matthew M Macaluso	Associate	1213F122: Continue - Substantive Audit Procedures - Accounts Receivable.	3.00
9/9/2013	Cameron Evans Deiter	Manager	1213F123: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	1.00
9/10/2013	Matthew M Macaluso	Associate	1213F124: Continue - Substantive Audit Procedures - Accounts Receivable.	6.00
9/13/2013	Cameron Evans Deiter	Manager	1213F125: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	1.00
9/16/2013	Matthew M Macaluso	Associate	1213F126: Continue - Substantive Audit Procedures - Accounts Receivable.	5.00
9/17/2013	Matthew M Macaluso	Associate	1213F127: Continue - Substantive Audit Procedures - Accounts Receivable.	4.00
9/18/2013	Midori Takenaga	Associate	1213F128: Substantive Audit Procedures - Accounts Payable.	6.00
9/18/2013	Matthew M Macaluso	Associate	1213F129: Substantive Audit Procedures - Accounts Receivable.	5.00
9/18/2013	Matthew M Macaluso	Associate	1213F130: Continue - Substantive Audit Procedures - Accounts Receivable.	2.00
9/19/2013	Cameron Evans Deiter	Manager	1213F131: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	1.00
9/20/2013	Matthew M Macaluso	Associate	1213F132: Substantive Audit Procedures - Accounts Receivable.	6.00
9/20/2013	Midori Takenaga	Associate	1213F133: Substantive Audit Procedures - Accounts Payable.	5.00
9/20/2013	Christopher J Campbell	Manager	1213F134: Review and Supervision - Review and Supervision - Manager Only.	5.00
9/23/2013	Matthew M Macaluso	Associate	1213F135: Substantive Audit Procedures - Accounts Receivable.	3.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013****Exhibit F**

Date	Name	Position	Description	Hours
9/23/2013	Christopher J Campbell	Manager	1213F136: Review and Supervision - Review and Supervision - Manager Only.	5.00
9/24/2013	Christopher J Campbell	Manager	1213F137: Review and Supervision - Review and Supervision - Manager Only.	3.00
9/24/2013	Midori Takenaga	Associate	1213F138: Substantive Audit Procedures - Notes Payable & Long-term Debt.	5.00
9/24/2013	Matthew M Macaluso	Associate	1213F139: Substantive Audit Procedures - Accounts Receivable.	5.00
9/24/2013	Midori Takenaga	Associate	1213F140: Continue - Substantive Audit Procedures - Notes Payable & Long-term Debt.	5.50
9/25/2013	Matthew M Macaluso	Associate	1213F141: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
9/26/2013	Cameron Evans Deiter	Manager	1213F142: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
9/26/2013	Midori Takenaga	Associate	1213F143: Substantive Audit Procedures - Accounts Payable.	5.00
9/26/2013	Matthew M Macaluso	Associate	1213F144: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
9/27/2013	Matthew M Macaluso	Associate	1213F145: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	3.00
9/30/2013	Matthew M Macaluso	Associate	1213F146: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
9/30/2013	Christopher J Campbell	Manager	1213F147: Continue - Review and Supervision - Review and Supervision - Manager Only.	3.00
10/1/2013	Timothy R Weld	Partner	1213F148: Partner Time - Review and Supervision - Partner Time.	4.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit F****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period June 27, 2013 through October 17, 2013**

Date	Name	Position	Description	Hours
10/1/2013	Matthew M Macaluso	Associate	1213F149: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
10/2/2013	Steven B Gurtman	Senior Manager	1213F150: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
10/2/2013	Karen Castelli Kassar	Senior Manager	1213F151: Review and Supervision - Review and Supervision - Manager Only.	3.00
10/2/2013	Matthew M Macaluso	Associate	1213F152: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
10/2/2013	Miki Franklin	Associate	1213F153: Substantive Audit Procedures - Other P&L Items.	6.00
10/3/2013	Matthew M Macaluso	Associate	1213F154: Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
10/3/2013	Miki Franklin	Associate	1213F155: Substantive Audit Procedures - Other P&L Items.	5.00
10/3/2013	Matthew M Macaluso	Associate	1213F156: Continue - Substantive Audit Procedures - Net Patient Service Revenue & Receivable.	5.00
10/7/2013	Matthew M Macaluso	Associate	1213F157: Substantive Audit Procedures - Accounts Receivable.	5.00
10/7/2013	Miki Franklin	Associate	1213F158: Substantive Audit Procedures - Other P&L Items.	5.00
10/8/2013	Miki Franklin	Associate	1213F159: Substantive Audit Procedures - Other P&L Items.	5.00
10/9/2013	Karen Castelli Kassar	Senior Manager	1213F160: Other Reporting/Compliance - Other Reporting/Compliance.	2.00
Total - Hours - 2013 Hospital Audit - Stub Period				394.50
Total - Hours - Fixed Fee Services				1,210.40

EXHIBIT H

**SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No.
13-22840 (RDD)**

Exhibit H

PricewaterhouseCoopers LLP - Auditors

Summary of Expenditures by Project and Type

For the Period June 27, 2013 through November 5, 2014

Transaction Type by Project	Total Expenditures
Fixed Fee Services	
<i>Independent Audit Services</i>	
Lodging	\$2,514.86
Meals	\$1,944.16
Mileage Allowance	\$3,672.31
Parking	\$148.00
Public/Ground Transportation	\$5,812.16
Sundry - Other	\$551.18
Photocopies	\$171.00
<i>Subtotal - Expenditures Sought for Independent Audit Services</i>	<i>\$14,813.67</i>
Subtotal - Expenditures Sought for Fixed Fee Services	\$14,813.67
Total - Expenditures Sought for Reimbursement	\$14,813.67

EXHIBIT I

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
Fixed Fee Services				
2011 Audit				
7/24/2013	Christopher J Campbell	Public/Ground Transportation	0813E001: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN FROM HOUSE TO NEW ROCHELLE.	\$17.50
7/29/2013	Christopher J Campbell	Public/Ground Transportation	0813E002: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$15.00
7/31/2013	Karen Castelli Kassar	Public/Ground Transportation	0813E003: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$15.00
8/2/2013	Christopher J Campbell	Public/Ground Transportation	0813E004: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
8/5/2013	Christopher J Campbell	Public/Ground Transportation	0813E005: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
8/7/2013	Christopher J Campbell	Public/Ground Transportation	0813E006: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
8/8/2013	Christopher J Campbell	Public/Ground Transportation	0813E007: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
8/9/2013	Christopher J Campbell	Public/Ground Transportation	0813E008: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
8/13/2013	Christopher J Campbell	Public/Ground Transportation	0813E009: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
8/16/2013	Christopher J Campbell	Public/Ground Transportation	0813E010: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
8/19/2013	Christopher J Campbell	Public/Ground Transportation	0813E011: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
8/20/2013	Christopher J Campbell	Public/Ground Transportation	0813E012: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$15.00
8/21/2013	Christopher J Campbell	Public/Ground Transportation	0813E013: NYC TAXI 1D81 090001 BROOKLYN NY - NEW YORK TAXI HOME DUE TO LATE NIGHT IN OFFICE.	\$14.37
8/22/2013	Christopher J Campbell	Public/Ground Transportation	0813E014: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
8/23/2013	Christopher J Campbell	Public/Ground Transportation	0813E015: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
8/26/2013	Christopher J Campbell	Meals	0813E016: CHOPT - 100 PARK 884 NEW YORK NY - NEW YORK DINNER WHILE WORKING LATE ON SSMC.	\$14.12
8/28/2013	Christopher J Campbell	Meals	0813E017: WENDY'S-125TH ST 000 NEW YORK NY - NEW YORK DINNER WHILE WORKING LATE ON SSMC.	\$8.57

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
8/28/2013	Christopher J Campbell	Public/Ground Transportation	0813E018: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
8/29/2013	Christopher J Campbell	Public/Ground Transportation	0813E019: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
8/30/2013	Christopher J Campbell	Public/Ground Transportation	0813E020: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
9/3/2013	Christopher J Campbell	Public/Ground Transportation	1213E001: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
9/4/2013	Christopher J Campbell	Meals	1213E002: BURGER KING #4696 00 NEW YORK NY - NEW YORK DINNER WHILE WORKING LATE ON SSMC.	\$6.96
9/4/2013	Christopher J Campbell	Public/Ground Transportation	1213E003: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
9/5/2013	Christopher J Campbell	Meals	1213E004: METRO PIZZA AND PAST NEW ROCHELLE NY - NEW ROCHELLE DINNER WHILE WORKING AT CLIENT SITE.	\$12.00
9/5/2013	Christopher J Campbell	Public/Ground Transportation	1213E005: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$10.00
9/5/2013	Thuyet The To	Sundry - Other	1213E006: USPS 355585010103687 MOUNT VERNON NY - MOUNT VERNON STAMPS FOR CONFIRMATIONS.	\$46.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
9/6/2013	Karen Castelli Kassar	Public/Ground Transportation	1213E007: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$10.00
9/6/2013	Karen Castelli Kassar	Public/Ground Transportation	1213E008: CONCORD LIMOUSINE BROOKLYN NY - NEW YORK CAR SERVICE TO SOUND SHORE.	\$97.73
9/6/2013	Christopher J Campbell	Public/Ground Transportation	1213E009: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
9/8/2013	Christopher J Campbell	Meals	1213E010: CAFE METRO - 42ND ST NEW YORK NY - NEW YORK DINNER WHILE WORKING LATE ON SSMC.	\$11.18
9/9/2013	Christopher J Campbell	Meals	1213E011: WENDY'S-125TH ST 000 NEW YORK NY - NEW YORK DINNER WHILE WORKING LATE ON SSMC.	\$13.00
9/9/2013	Christopher J Campbell	Public/Ground Transportation	1213E012: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$15.00
9/10/2013	Christopher J Campbell	Public/Ground Transportation	1213E013: TAXI CREDIT CARD COR WOODSIDE NY - NEW YORK WORKING LATE. TAXI FROM THE OFFICE.	\$16.50
9/11/2013	Christopher J Campbell	Public/Ground Transportation	1213E014: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
9/12/2013	Christopher J Campbell	Public/Ground Transportation	1213E015: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
9/12/2013	Christopher J Campbell	Public/Ground Transportation	1213E016: WHITE AND BLUE GROUP LONG ISLAND CITY NY - NEW YORK WORKING LATE IN OFFICE. CAB HOME FROM NYO.	\$19.70
9/13/2013	Christopher J Campbell	Public/Ground Transportation	1213E017: NYC TAXI 8M76 090017 ASTORIA NY - NEW YORK WORKING LATE IN THE OFFICE. CAB HOME FROM THE NYO.	\$25.80
9/16/2013	Christopher J Campbell	Public/Ground Transportation	1213E018: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
9/18/2013	Christopher J Campbell	Meals	1213E019: CAFE METRO - 42ND ST NEW YORK NY - NEW YORK DINNER WHILE WORKING LATE ON SSMC.	\$12.77
9/18/2013	Christopher J Campbell	Public/Ground Transportation	1213E020: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
9/19/2013	Christopher J Campbell	Meals	1213E021: WENDY'S-125TH ST 000 NEW YORK NY - NEW YORK DINNER WHILE WORKING LATE ON SSMC.	\$17.68
9/19/2013	Christopher J Campbell	Public/Ground Transportation	1213E022: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
9/19/2013	Christopher J Campbell	Public/Ground Transportation	1213E023: AJB TAXI MANAGEMENT NEW YORK NY - NEW YORK WORKING LATE IN THE OFFICE. TAXI HOME FROM THE NYO.	\$16.75
9/30/2013	PricewaterhouseCoopers	Sundry - Other	1213E024: SUNRISE COURIER.	\$108.00
Subtotal - Expenditures Sought for 2011 Audit				\$906.13
2013 Medical Center Audit				

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
7/17/2013	Marlon Trowers	Public/Ground Transportation	0813E021: NJ & NY TOLLS - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00
7/17/2013	Marlon Trowers	Mileage Allowance	0813E022: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60
7/17/2013	Marlon Trowers	Mileage Allowance	0813E023: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
7/17/2013	Noam Y Heller	Public/Ground Transportation	0813E024: EASY PASS - NEW YORK TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$10.00
7/17/2013	Noam Y Heller	Mileage Allowance	0813E025: MILEAGE FROM NEW YORK, NY TO NEW ROCHELLE, NY (# OF MILES = 18).	\$10.17
7/17/2013	Noam Y Heller	Mileage Allowance	0813E026: MILEAGE FROM NEW ROCHELLE, NY TO NEW YORK, NY (# OF MILES = 18).	\$10.17
7/18/2013	Marlon Trowers	Public/Ground Transportation	0813E027: NJ TOLL - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00
7/18/2013	Marlon Trowers	Mileage Allowance	0813E028: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60
7/18/2013	Marlon Trowers	Mileage Allowance	0813E029: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
7/18/2013	Noam Y Heller	Public/Ground Transportation	0813E030: EASY PASS - NEW YORK TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$10.00
7/18/2013	Noam Y Heller	Mileage Allowance	0813E031: MILEAGE FROM NEW YORK, NY TO NEW ROCHELLE, NY (# OF MILES = 18).	\$10.17
7/18/2013	Noam Y Heller	Mileage Allowance	0813E032: MILEAGE FROM NEW ROCHELLE, NY TO NEW YORK, NY (# OF MILES = 18).	\$10.17

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
7/22/2013	Marlon Trowers	Public/Ground Transportation	0813E033: NJ TOLLS - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00
7/22/2013	Marlon Trowers	Photocopies	0813E034: CONFIRMATION.COM 866 BRENTWOOD TN - NEW ROCHELLE CONFIRMATION OF BANK ACCOUNTS.	\$171.00
7/22/2013	Marlon Trowers	Mileage Allowance	0813E035: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60
7/22/2013	Marlon Trowers	Mileage Allowance	0813E036: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
7/23/2013	Marlon Trowers	Public/Ground Transportation	0813E037: NJ TOLLS - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00
7/23/2013	Marlon Trowers	Mileage Allowance	0813E038: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60
7/23/2013	Marlon Trowers	Mileage Allowance	0813E039: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
7/23/2013	Noam Y Heller	Public/Ground Transportation	0813E040: EASY PASS - NEW YORK TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$10.00
7/23/2013	Noam Y Heller	Mileage Allowance	0813E041: MILEAGE FROM NEW YORK, NY TO NEW ROCHELLE, NY (# OF MILES = 18).	\$10.17
7/23/2013	Noam Y Heller	Mileage Allowance	0813E042: MILEAGE FROM NEW ROCHELLE, NY TO NEW YORK, NY (# OF MILES = 18).	\$10.17
7/25/2013	Marlon Trowers	Public/Ground Transportation	0813E043: NJ TOLLS - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00
7/25/2013	Marlon Trowers	Mileage Allowance	0813E044: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
7/25/2013	Marlon Trowers	Mileage Allowance	0813E045: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
7/25/2013	Marlon Trowers	Sundry - Other	0813E046: CONFIRMATION.COM 866 BRENTWOOD TN - NEW ROCHELLE AUDIT CONFIRMATION.	\$60.00
7/25/2013	Noam Y Heller	Mileage Allowance	0813E047: MILEAGE FROM NEW YORK, NY TO NEW ROCHELLE, NY (# OF MILES = 18).	\$10.17
7/25/2013	Noam Y Heller	Mileage Allowance	0813E048: MILEAGE FROM NEW ROCHELLE, NY TO NEW YORK, NY (# OF MILES = 18).	\$10.17
7/26/2013	Marlon Trowers	Public/Ground Transportation	0813E049: NJ TOLL - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00
7/26/2013	Marlon Trowers	Mileage Allowance	0813E050: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60
7/26/2013	Marlon Trowers	Mileage Allowance	0813E051: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
7/29/2013	Noam Y Heller	Public/Ground Transportation	0813E052: EASY PASS - NEW YORK TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$10.00
7/30/2013	Marlon Trowers	Public/Ground Transportation	0813E053: NJ TOLLS - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00
7/30/2013	Marlon Trowers	Mileage Allowance	0813E054: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60
7/30/2013	Marlon Trowers	Mileage Allowance	0813E055: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
7/30/2013	Noam Y Heller	Public/Ground Transportation	0813E056: EASY PASS - NEW YORK TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$10.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
7/30/2013	Noam Y Heller	Meals	0813E057: SEASONS WESTSIDE SEA NEW YORK NY - NEW YORK WORKING LATE IN THE OFFICE.	\$20.00
7/31/2013	Noam Y Heller	Public/Ground Transportation	0813E058: EASY PASS - NEW YORK TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$10.00
8/1/2013	Noam Y Heller	Public/Ground Transportation	0813E059: EASY PASS - NEW YORK TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$10.00
8/1/2013	Marlon Trowers	Public/Ground Transportation	0813E060: NJ TOLLS - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00
8/1/2013	Marlon Trowers	Mileage Allowance	0813E061: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60
8/1/2013	Marlon Trowers	Mileage Allowance	0813E062: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
8/2/2013	Noam Y Heller	Public/Ground Transportation	0813E063: EASY PASS - NEW YORK TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$10.00
8/2/2013	Marlon Trowers	Public/Ground Transportation	0813E064: NJ TOLLS - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00
8/2/2013	Marlon Trowers	Mileage Allowance	0813E065: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60
8/2/2013	Marlon Trowers	Mileage Allowance	0813E066: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
8/5/2013	Marlon Trowers	Public/Ground Transportation	0813E067: NJ TOLLS - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00
8/5/2013	Marlon Trowers	Mileage Allowance	0813E068: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
8/5/2013	Marlon Trowers	Mileage Allowance	0813E069: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
8/6/2013	Marlon Trowers	Public/Ground Transportation	0813E070: NJ TOLLS - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00
8/6/2013	Noam Y Heller	Mileage Allowance	0813E071: MILEAGE FROM NEW YORK, NY TO NEW ROCHELLE, NY (# OF MILES = 18).	\$10.17
8/6/2013	Noam Y Heller	Mileage Allowance	0813E072: MILEAGE FROM NEW ROCHELLE, NY TO NEW YORK, NY (# OF MILES = 18).	\$10.17
8/6/2013	Noam Y Heller	Mileage Allowance	0813E073: MILEAGE FROM NEW YORK, NY TO NEW ROCHELLE, NY (# OF MILES = 18).	\$10.17
8/6/2013	Noam Y Heller	Mileage Allowance	0813E074: MILEAGE FROM NEW YORK, NY TO NEW ROCHELLE, NY (# OF MILES = 18).	\$10.17
8/6/2013	Noam Y Heller	Mileage Allowance	0813E075: MILEAGE FROM NEW ROCHELLE, NY TO NEW YORK, NY (# OF MILES = 18).	\$10.17
8/6/2013	Noam Y Heller	Mileage Allowance	0813E076: MILEAGE FROM NEW ROCHELLE, NY TO NEW YORK, NY (# OF MILES = 18).	\$10.17
8/6/2013	Noam Y Heller	Mileage Allowance	0813E077: MILEAGE FROM NEW YORK, NY TO NEW ROCHELLE, NY (# OF MILES = 18).	\$10.17
8/6/2013	Noam Y Heller	Mileage Allowance	0813E078: MILEAGE FROM NEW ROCHELLE, NY TO NEW YORK, NY (# OF MILES = 18).	\$10.17
8/6/2013	Noam Y Heller	Mileage Allowance	0813E079: MILEAGE FROM NEW ROCHELLE, NY TO NEW YORK, NY (# OF MILES = 18).	\$10.17
8/6/2013	Noam Y Heller	Mileage Allowance	0813E080: MILEAGE FROM NEW YORK, NY TO NEW ROCHELLE, NY (# OF MILES = 18).	\$10.17

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
8/6/2013	Marlon Trowers	Mileage Allowance	0813E081: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60
8/6/2013	Marlon Trowers	Mileage Allowance	0813E082: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
8/7/2013	Marlon Trowers	Public/Ground Transportation	0813E083: NJ TOLLS - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00
8/7/2013	Marlon Trowers	Mileage Allowance	0813E084: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60
8/7/2013	Marlon Trowers	Mileage Allowance	0813E085: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
8/8/2013	Marlon Trowers	Public/Ground Transportation	0813E086: NJ TOLLS - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00
8/8/2013	Marlon Trowers	Mileage Allowance	0813E087: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60
8/8/2013	Marlon Trowers	Mileage Allowance	0813E088: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
8/9/2013	Marlon Trowers	Public/Ground Transportation	0813E089: NJ TOLLS - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00
8/9/2013	Marlon Trowers	Mileage Allowance	0813E090: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60
8/9/2013	Marlon Trowers	Mileage Allowance	0813E091: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
8/12/2013	Marlon Trowers	Public/Ground Transportation	0813E092: NJ TOLLS - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

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8/12/2013	Andres Mario Leiva	Public/Ground Transportation	0813E093: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
8/12/2013	Andres Mario Leiva	Public/Ground Transportation	0813E094: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$0.00
8/12/2013	Marlon Trowers	Mileage Allowance	0813E095: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60
8/12/2013	Marlon Trowers	Mileage Allowance	0813E096: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
8/12/2013	Andres Mario Leiva	Meals	0813E097: ZARO'S GRAND CENTRAL NEW YORK NY - NEW YORK WORKING LATE IN THE OFFICE.	\$13.53
8/13/2013	Marlon Trowers	Public/Ground Transportation	0813E098: NJ TOLLS - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00
8/13/2013	Marlon Trowers	Mileage Allowance	0813E099: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60
8/13/2013	Marlon Trowers	Mileage Allowance	0813E100: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
8/14/2013	Marlon Trowers	Public/Ground Transportation	0813E101: NJ TOLLS - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00
8/14/2013	Andres Mario Leiva	Public/Ground Transportation	0813E102: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$15.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
8/14/2013	Andres Mario Leiva	Public/Ground Transportation	0813E103: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$0.00
8/14/2013	Marlon Trowers	Mileage Allowance	0813E104: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60
8/14/2013	Marlon Trowers	Mileage Allowance	0813E105: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
8/15/2013	Marlon Trowers	Public/Ground Transportation	0813E106: NJ TOLLS - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00
8/15/2013	Marlon Trowers	Mileage Allowance	0813E107: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60
8/15/2013	Marlon Trowers	Mileage Allowance	0813E108: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
8/16/2013	Marlon Trowers	Sundry - Other	0813E109: USPS 336225031106709 WEST ORANGE NJ - NEW ROCHELLE STAMPS TO SEND CONFIRMATIONS.	\$18.40
8/16/2013	Marlon Trowers	Public/Ground Transportation	0813E110: NJ TOLLS - NEW ROCHELLE, NY TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$20.00
8/16/2013	Marlon Trowers	Mileage Allowance	0813E111: MILEAGE FROM WEST ORANGE, NJ TO NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60
8/16/2013	Marlon Trowers	Mileage Allowance	0813E112: MILEAGE FROM NEW ROCHELLE, NY TO WEST ORANGE, NJ (# OF MILES = 40).	\$22.60
8/21/2013	Ermin Deljanin	Mileage Allowance	0813E113: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

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8/21/2013	Ermin Deljanin	Public/Ground Transportation	0813E114: THROGS NECK BRIDGE - NEW ROCHELLE TRAVEL TO CLIENT - BRIDGE TOLL.	\$15.00
8/22/2013	Ermin Deljanin	Mileage Allowance	0813E115: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
8/22/2013	Ermin Deljanin	Public/Ground Transportation	0813E116: THROGS NECK BRIDGE - NEW ROCHELLE TRAVEL TO CLIENT - BRIDGE TOLL.	\$15.00
8/23/2013	Ermin Deljanin	Meals	0813E117: PANERA BREAD #4353 0 PORT CHESTER NY - NEW ROCHELLE LATE NIGHT DINNER FOR ENGAGEMENT TEAM.	\$61.34
8/23/2013	Bei Li	Public/Ground Transportation	0813E118: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
8/23/2013	Bei Li	Mileage Allowance	0813E119: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 14).	\$7.91
8/23/2013	Bei Li	Mileage Allowance	0813E120: MILEAGE FROM NEW ROCHELLE, NY TO BAYSIDE, NY (# OF MILES = 14).	\$7.91
8/23/2013	Ermin Deljanin	Mileage Allowance	0813E121: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
8/23/2013	Ermin Deljanin	Public/Ground Transportation	0813E122: THROGS NECK BRIDGE - NEW ROCHELLE TRAVEL TO CLIENT - BRIDGE TOLL.	\$15.00
8/26/2013	Bei Li	Public/Ground Transportation	0813E123: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
8/26/2013	Bei Li	Mileage Allowance	0813E124: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 14).	\$7.91

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
8/26/2013	Ermin Deljanin	Public/Ground Transportation	0813E125: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
8/26/2013	Ermin Deljanin	Public/Ground Transportation	0813E126: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
8/26/2013	Ermin Deljanin	Public/Ground Transportation	0813E127: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
8/26/2013	Ermin Deljanin	Mileage Allowance	0813E128: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
8/27/2013	Bei Li	Public/Ground Transportation	0813E129: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
8/27/2013	Bei Li	Mileage Allowance	0813E130: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 14).	\$7.91
8/27/2013	Bei Li	Mileage Allowance	0813E131: MILEAGE FROM NEW ROCHELLE, NY TO BAYSIDE, NY (# OF MILES = 14).	\$7.91
8/27/2013	Bei Li	Mileage Allowance	0813E132: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 14).	\$7.91
8/27/2013	Ermin Deljanin	Public/Ground Transportation	0813E133: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
8/27/2013	Ermin Deljanin	Mileage Allowance	0813E134: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
8/30/2013	Bei Li	Public/Ground Transportation	0813E135: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
8/30/2013	Bei Li	Mileage Allowance	0813E136: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 14).	\$7.91

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
8/30/2013	Bei Li	Mileage Allowance	0813E137: MILEAGE FROM NEW ROCHELLE, NY TO BAYSIDE, NY (# OF MILES = 14).	\$7.91
8/30/2013	Ermin Deljanin	Mileage Allowance	0813E138: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
9/3/2013	Ermin Deljanin	Public/Ground Transportation	1213E025: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/3/2013	Blake T Brooks	Public/Ground Transportation	1213E026: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
9/3/2013	Bei Li	Public/Ground Transportation	1213E027: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/3/2013	Ermin Deljanin	Mileage Allowance	1213E028: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
9/3/2013	Bei Li	Mileage Allowance	1213E029: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 14).	\$7.91
9/3/2013	Bei Li	Mileage Allowance	1213E030: MILEAGE FROM NEW ROCHELLE, NY TO BAYSIDE, NY (# OF MILES = 14).	\$7.91
9/4/2013	Ermin Deljanin	Meals	1213E031: METRO PIZZA AND PAST NEW ROCHELLE NY - NEW ROCHELLE LATE NIGHT DINNER FOR ENGAGEMENT TEAM.	\$120.00
9/4/2013	Ermin Deljanin	Public/Ground Transportation	1213E032: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

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9/4/2013	Blake T Brooks	Public/Ground Transportation	1213E033: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
9/4/2013	Bei Li	Public/Ground Transportation	1213E034: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/4/2013	Ermin Deljanin	Mileage Allowance	1213E035: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
9/4/2013	Bei Li	Mileage Allowance	1213E036: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 14).	\$7.91
9/4/2013	Bei Li	Mileage Allowance	1213E037: MILEAGE FROM NEW ROCHELLE, NY TO BAYSIDE, NY (# OF MILES = 14).	\$7.91
9/5/2013	Ermin Deljanin	Public/Ground Transportation	1213E038: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/5/2013	Blake T Brooks	Public/Ground Transportation	1213E039: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
9/5/2013	Bei Li	Public/Ground Transportation	1213E040: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/5/2013	Ermin Deljanin	Mileage Allowance	1213E041: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
9/5/2013	Bei Li	Mileage Allowance	1213E042: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 14).	\$7.91
9/5/2013	Bei Li	Mileage Allowance	1213E043: MILEAGE FROM NEW ROCHELLE, NY TO BAYSIDE, NY (# OF MILES = 14).	\$7.91

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

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9/6/2013	Ermin Deljanin	Public/Ground Transportation	1213E044: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/6/2013	Travis E Weir	Public/Ground Transportation	1213E045: GW BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$13.00
9/6/2013	Travis E Weir	Public/Ground Transportation	1213E046: NYS THRUWAY - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$13.00
9/6/2013	Steven B Gurtman	Public/Ground Transportation	1213E047: MTA - NEW ROCHELLE TRANSPORTATION TO SSMC FOR MEETING WITH B. CONNOLLY, AVP.	\$10.00
9/6/2013	Ermin Deljanin	Mileage Allowance	1213E048: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
9/6/2013	Travis E Weir	Mileage Allowance	1213E049: MILEAGE FROM MELVILLE, NY TO NEW ROCHELLE, NY (# OF MILES = 236).	\$133.34
9/6/2013	Steven B Gurtman	Parking	1213E050: SSMC PARKING - NEW ROCHELLE PARKING FOR MEETING WITH B. CONNOLLY, AVP.	\$7.00
9/6/2013	Steven B Gurtman	Mileage Allowance	1213E051: MILEAGE FROM MELVILLE, NY TO NEW ROCHELLE, NY (# OF MILES = 70).	\$39.55
9/9/2013	Ermin Deljanin	Public/Ground Transportation	1213E052: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/9/2013	Blake T Brooks	Public/Ground Transportation	1213E053: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE 2 WEEKS OF TRAIN TICKETS (10 PACK).	\$163.75
9/9/2013	Travis E Weir	Meals	1213E054: 7633 APPLEBEE 976338 PORT CHESTER NY - NEW ROCHELLE DINNER WHILE WORKING AT CLIENT SITE.	\$38.77

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
9/9/2013	Bei Li	Public/Ground Transportation	1213E055: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/9/2013	Ermin Deljanin	Mileage Allowance	1213E056: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
9/9/2013	Bei Li	Mileage Allowance	1213E057: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 14).	\$7.91
9/9/2013	Bei Li	Mileage Allowance	1213E058: MILEAGE FROM NEW ROCHELLE, NY TO BAYSIDE, NY (# OF MILES = 14).	\$7.91
9/10/2013	Bei Li	Meals	1213E059: METRO PIZZA AND PAST NEW ROCHELLE NY - NEW ROCHELLE LATE NIGHT DINNER FOR ENGAGEMENT TEAM.	\$100.60
9/10/2013	Ermin Deljanin	Public/Ground Transportation	1213E060: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/10/2013	Travis E Weir	Meals	1213E061: HILTON HARTH LOUNGE RYE BROOK NY - NEW ROCHELLE DINNER WHILE WORKING AT CLIENT SITE.	\$55.11
9/10/2013	Bei Li	Public/Ground Transportation	1213E062: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/10/2013	Ermin Deljanin	Mileage Allowance	1213E063: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
9/10/2013	Bei Li	Mileage Allowance	1213E064: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 14).	\$7.91
9/10/2013	Bei Li	Mileage Allowance	1213E065: MILEAGE FROM NEW ROCHELLE, NY TO BAYSIDE, NY (# OF MILES = 14).	\$7.91

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
9/11/2013	Ermin Deljanin	Public/Ground Transportation	1213E066: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/11/2013	Bei Li	Public/Ground Transportation	1213E067: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/11/2013	Ermin Deljanin	Mileage Allowance	1213E068: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
9/11/2013	Bei Li	Mileage Allowance	1213E069: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 14).	\$7.91
9/12/2013	Blake T Brooks	Meals	1213E070: KIKU SUSHI NEW ROCHELLE NY - NEW ROCHELLE LATE NIGHT DINNER FOR ENGAGEMENT TEAM.	\$194.00
9/12/2013	Ermin Deljanin	Public/Ground Transportation	1213E071: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/12/2013	Ermin Deljanin	Mileage Allowance	1213E072: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
9/13/2013	Ermin Deljanin	Public/Ground Transportation	1213E073: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/13/2013	Travis E Weir	Public/Ground Transportation	1213E074: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/13/2013	Bei Li	Public/Ground Transportation	1213E075: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/13/2013	Ermin Deljanin	Mileage Allowance	1213E076: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
9/13/2013	Travis E Weir	Mileage Allowance	1213E077: MILEAGE FROM MELVILLE, NY TO NEW ROCHELLE, NY (# OF MILES = 70).	\$39.55
9/13/2013	Bei Li	Mileage Allowance	1213E078: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 14).	\$7.91
9/13/2013	Bei Li	Mileage Allowance	1213E079: MILEAGE FROM NEW ROCHELLE, NY TO BAYSIDE, NY (# OF MILES = 14).	\$7.91
9/13/2013	Travis E Weir	Lodging	1213E080: HILTON HOTELS 15099 RYE BROOK NY - NEW ROCHELLE LODGING WHILE WORKING AT CLIENT SITE.	\$809.02
9/13/2013	Travis E Weir	Public/Ground Transportation	1213E081: I-95 - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$8.00
9/16/2013	Ermin Deljanin	Public/Ground Transportation	1213E082: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/16/2013	Travis E Weir	Meals	1213E083: HILTON HARTH LOUNGE RYE BROOK NY - NEW ROCHELLE DINNER WHILE WORKING AT CLIENT SITE.	\$24.15
9/16/2013	Bei Li	Public/Ground Transportation	1213E084: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/16/2013	Ermin Deljanin	Mileage Allowance	1213E085: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
9/16/2013	Bei Li	Mileage Allowance	1213E086: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 21).	\$11.87
9/16/2013	Bei Li	Mileage Allowance	1213E087: MILEAGE FROM NEW ROCHELLE, NY TO BAYSIDE, NY (# OF MILES = 21).	\$11.87

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
9/17/2013	Bei Li	Meals	1213E088: METRO PIZZA AND PAST NEW ROCHELLE NY - NEW ROCHELLE LATE NIGHT DINNER FOR ENGAGEMENT TEAM.	\$140.30
9/17/2013	Pei Peng Wang	Public/Ground Transportation	1213E089: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK) - MULTI PACK.	\$63.75
9/17/2013	Ermin Deljanin	Public/Ground Transportation	1213E090: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/17/2013	Travis E Weir	Meals	1213E091: HILTON HARTH LOUNGE RYE BROOK NY - NEW ROCHELLE DINNER WHILE WORKING AT CLIENT SITE.	\$30.00
9/17/2013	Ermin Deljanin	Mileage Allowance	1213E092: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
9/18/2013	Ermin Deljanin	Public/Ground Transportation	1213E093: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/18/2013	Travis E Weir	Meals	1213E094: HILTON HARTH LOUNGE RYE BROOK NY - NEW ROCHELLE DINNER WHILE WORKING AT CLIENT SITE.	\$34.51
9/18/2013	Pei Peng Wang	Meals	1213E095: ELI ZABAR'S FARM T 5 NEW YORK NY - NEW YORK DINNER WHILE WORKING LATE ON SSMC.	\$7.40
9/18/2013	Ermin Deljanin	Mileage Allowance	1213E096: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
9/19/2013	Ermin Deljanin	Public/Ground Transportation	1213E097: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
9/19/2013	Travis E Weir	Meals	1213E098: MCDONALD'S F3240 000 PORTCHESTER NY - NEW ROCHELLE DINNER WHILE WORKING AT CLIENT SITE.	\$9.64
9/19/2013	Pei Peng Wang	Meals	1213E099: MURRAY'S CHEESE - GR NEW YORK NY - NEW YORK DINNER WHILE WORKING LATE ON SSMC.	\$7.98
9/19/2013	Ermin Deljanin	Mileage Allowance	1213E100: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
9/20/2013	Ermin Deljanin	Public/Ground Transportation	1213E101: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/20/2013	Travis E Weir	Public/Ground Transportation	1213E102: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/20/2013	Travis E Weir	Public/Ground Transportation	1213E103: NYS THRUWAY - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$8.00
9/20/2013	Bei Li	Public/Ground Transportation	1213E104: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/20/2013	Ermin Deljanin	Mileage Allowance	1213E105: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
9/20/2013	Travis E Weir	Mileage Allowance	1213E106: MILEAGE FROM MELVILLE, NY TO NEW ROCHELLE, NY (# OF MILES = 35).	\$19.78
9/20/2013	Travis E Weir	Mileage Allowance	1213E107: MILEAGE FROM NEW ROCHELLE, NY TO MELVILLE, NY (# OF MILES = 35).	\$19.78
9/20/2013	Bei Li	Mileage Allowance	1213E108: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 14).	\$7.91

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
9/20/2013	Bei Li	Mileage Allowance	1213E109: MILEAGE FROM NEW ROCHELLE, NY TO BAYSIDE, NY (# OF MILES = 14).	\$7.91
9/21/2013	Travis E Weir	Lodging	1213E110: HILTON HOTELS 15099 RYE BROOK NY - NEW ROCHELLE LODGING WHILE WORKING AT CLIENT SITE.	\$939.15
9/23/2013	Pei Peng Wang	Public/Ground Transportation	1213E111: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK) - MULTI PACK.	\$100.00
9/23/2013	Blake T Brooks	Public/Ground Transportation	1213E112: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE 2 WEEKS OF TRAIN TICKETS (10 PACK).	\$163.75
9/23/2013	Pei Peng Wang	Meals	1213E113: DISHES AT HOME NEW YORK NY - NEW YORK DINNER WHILE WORKING LATE ON SSMC.	\$12.16
9/23/2013	Bei Li	Public/Ground Transportation	1213E114: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/23/2013	Bei Li	Mileage Allowance	1213E115: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 14).	\$7.91
9/23/2013	Bei Li	Mileage Allowance	1213E116: MILEAGE FROM NEW ROCHELLE, NY TO BAYSIDE, NY (# OF MILES = 14).	\$7.91
9/24/2013	Blake T Brooks	Meals	1213E117: EL TIO 6500000016779 NEW ROCHELLE NY - NEW ROCHELLE LATE NIGHT DINNER FOR ENGAGEMENT TEAM.	\$140.00
9/24/2013	Ermin Deljanin	Public/Ground Transportation	1213E118: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
9/24/2013	Travis E Weir	Meals	1213E119: WESTCHESTER BURGER C PORT CHESTER NY - NEW ROCHELLE DINNER WHILE WORKING AT CLIENT SITE.	\$27.18
9/24/2013	Bei Li	Public/Ground Transportation	1213E120: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/24/2013	Ermin Deljanin	Mileage Allowance	1213E121: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
9/24/2013	Bei Li	Mileage Allowance	1213E122: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 14).	\$7.91
9/24/2013	Bei Li	Mileage Allowance	1213E123: MILEAGE FROM NEW ROCHELLE, NY TO BAYSIDE, NY (# OF MILES = 14).	\$7.91
9/25/2013	Steven B Gurtman	Meals	1213E124: 9456 APPLEBEE 994562 NEW ROCHELLE NY - NEW ROCHELLE DISCUSS 3RD PARTY REVIEW WITH CLIENT.	\$83.00
9/25/2013	Ermin Deljanin	Meals	1213E125: METRO PIZZA AND PAST NEW ROCHELLE NY - NEW ROCHELLE LATE NIGHT DINNER FOR ENGAGEMENT TEAM.	\$180.60
9/25/2013	Karen Castelli Kassar	Public/Ground Transportation	1213E126: MY LIMOUSINE SERVICE EAST HANOVER NJ - LINCROFT CAR SERVICE TO SOUND SHORE.	\$266.90
9/25/2013	Ermin Deljanin	Public/Ground Transportation	1213E127: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/25/2013	Travis E Weir	Meals	1213E128: EDO JAPANESE RESTAURA PORT CHESTER NY - NEW ROCHELLE DINNER WHILE WORKING AT CLIENT SITE.	\$46.65

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
9/25/2013	Bei Li	Public/Ground Transportation	1213E129: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/25/2013	Ermin Deljanin	Mileage Allowance	1213E130: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
9/25/2013	Bei Li	Mileage Allowance	1213E131: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 14).	\$7.91
9/25/2013	Bei Li	Mileage Allowance	1213E132: MILEAGE FROM NEW ROCHELLE, NY TO BAYSIDE, NY (# OF MILES = 14).	\$7.91
9/25/2013	Steven B Gurtman	Public/Ground Transportation	1213E133: MTA - NEW ROCHELLE TRANSPORTATION TO SSMC FOR MEETING WITH B. CONNOLLY, AVP.	\$10.00
9/25/2013	Steven B Gurtman	Parking	1213E134: SSMC PARKING - NEW ROCHELLE PARKING AT CLIENT FOR MEETING WITH B. CONNOLLY, AVP.	\$9.00
9/25/2013	Steven B Gurtman	Mileage Allowance	1213E135: MILEAGE FROM MELVILLE, NY TO NEW ROCHELLE, NY (# OF MILES = 70).	\$39.55
9/25/2013	Marlon Trowers	Mileage Allowance	1213E136: MILEAGE FROM 37 RIDGEHURST RD, WEST ORANGE NJ TO 16 GUION PL, NEW ROCHELLE NY (# OF MILES = 40).	\$22.60
9/25/2013	Marlon Trowers	Mileage Allowance	1213E137: MILEAGE FROM 16 GUION PL, NEW ROCHELLE NY TO 37 RIDGEHURST RD, WEST ORANGE NJ (# OF MILES = 40).	\$22.60
9/25/2013	Marlon Trowers	Public/Ground Transportation	1213E138: NJ TOLLS - NEW ROCHELLE AUDIT OF SSMC.	\$20.00
9/26/2013	Ermin Deljanin	Public/Ground Transportation	1213E139: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
9/26/2013	Bei Li	Public/Ground Transportation	1213E140: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/26/2013	Ermin Deljanin	Mileage Allowance	1213E141: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
9/26/2013	Bei Li	Mileage Allowance	1213E142: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 14).	\$7.91
9/26/2013	Bei Li	Mileage Allowance	1213E143: MILEAGE FROM NEW ROCHELLE, NY TO BAYSIDE, NY (# OF MILES = 14).	\$7.91
9/26/2013	Marlon Trowers	Mileage Allowance	1213E144: MILEAGE FROM 37 RIDGEHURST RD, WEST ORANGE NJ TO 16 GUION PL, NEW ROCHELLE NY (# OF MILES = 40).	\$22.60
9/26/2013	Marlon Trowers	Mileage Allowance	1213E145: MILEAGE FROM 16 GUION PL, NEW ROCHELLE NY TO 37 RIDGEHURST RD, WEST ORANGE NJ (# OF MILES = 40).	\$22.60
9/26/2013	Marlon Trowers	Public/Ground Transportation	1213E146: NJ TOLLS - NEW ROCHELLE AUDIT OF SSMC.	\$20.00
9/27/2013	Ermin Deljanin	Meals	1213E147: RED LOTUS - NEW ROCHELLE LATE NIGHT DINNER FOR ENGAGEMENT TEAM.	\$96.78
9/27/2013	Ermin Deljanin	Public/Ground Transportation	1213E148: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/27/2013	Travis E Weir	Public/Ground Transportation	1213E149: THROGSNECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/27/2013	Travis E Weir	Public/Ground Transportation	1213E150: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
9/27/2013	Travis E Weir	Public/Ground Transportation	1213E151: 1-95 TOLLS - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$6.00
9/27/2013	Bei Li	Public/Ground Transportation	1213E152: THROGS NECK BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
9/27/2013	Ermin Deljanin	Mileage Allowance	1213E153: MILEAGE FROM EAST MEADOW, NY TO NEW ROCHELLE, NY (# OF MILES = 60).	\$33.90
9/27/2013	Travis E Weir	Mileage Allowance	1213E154: MILEAGE FROM WEST ISLIP, NY TO NEW ROCHELLE, NY (# OF MILES = 140).	\$79.10
9/27/2013	Bei Li	Mileage Allowance	1213E155: MILEAGE FROM NEW ROCHELLE, NY TO BAYSIDE, NY (# OF MILES = 14).	\$7.91
9/27/2013	Bei Li	Mileage Allowance	1213E156: MILEAGE FROM BAYSIDE, NY TO NEW ROCHELLE, NY (# OF MILES = 14).	\$7.91
9/27/2013	Travis E Weir	Lodging	1213E157: HILTON HOTELS 15099 RYE BROOK NY - NEW ROCHELLE LODGING WHILE WORKING AT CLIENT SITE.	\$766.69
9/27/2013	Marlon Trowers	Mileage Allowance	1213E158: MILEAGE FROM 37 RIDGEHURST RD, WEST ORANGE NJ TO 16 GUION PL, NEW ROCHELLE NY (# OF MILES = 40).	\$22.60
9/27/2013	Marlon Trowers	Mileage Allowance	1213E159: MILEAGE FROM 16 GUION PL, NEW ROCHELLE NY TO 37 RIDGEHURST RD, WEST ORANGE NJ (# OF MILES = 40).	\$22.60
9/27/2013	Marlon Trowers	Public/Ground Transportation	1213E160: NJ TOLLS - NEW ROCHELLE, NY AUDIT OF SSMC.	\$20.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
9/30/2013	Pei Peng Wang	Meals	1213E161: MURRAY'S CHEESE - GR NEW YORK NY - NEW ROCHELLE - CLIENT WORK - SELF.	\$13.47
9/30/2013	Marlon Trowers	Mileage Allowance	1213E162: MILEAGE FROM 37 RIDGEHURST RD, WEST ORANGE NJ TO 16 GUION PL, NEW ROCHELLE NY (# OF MILES = 40).	\$22.60
9/30/2013	Marlon Trowers	Mileage Allowance	1213E163: MILEAGE FROM 16 GUION PL, NEW ROCHELLE NY TO 37 RIDGEHURST RD, WEST ORANGE NJ (# OF MILES = 40).	\$22.60
9/30/2013	Blake T Brooks	Public/Ground Transportation	1213E164: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE CLIENT TRAVEL.	\$10.50
9/30/2013	Marlon Trowers	Public/Ground Transportation	1213E165: NJ TOLLS - NEW ROCHELLE AUDIT OF SSMC.	\$20.00
9/30/2013	Pei Peng Wang	Public/Ground Transportation	1213E166: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE CLIENT WORK.	\$63.75
9/30/2013	Pei Peng Wang	Public/Ground Transportation	1213E167: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE CLIENT WORK.	\$100.00
10/2/2013	Pei Peng Wang	Meals	1213E168: DUANE READE 00001448 NEW YORK NY - NEW ROCHELLE - CLIENT WORK - SELF.	\$11.94
10/2/2013	Marlon Trowers	Mileage Allowance	1213E169: MILEAGE FROM 18 EVERGREEN PL, EAST ORANGE NJ TO 37 RIDGEHURST RD, WEST ORANGE NJ (# OF MILES = 3).	\$1.70
10/2/2013	Marlon Trowers	Mileage Allowance	1213E170: MILEAGE FROM 37 RIDGEHURST RD, WEST ORANGE NJ TO 18 EVERGREEN PL, EAST ORANGE NJ (# OF MILES = 3).	\$1.70

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
10/2/2013	Marlon Trowers	Public/Ground Transportation	1213E171: NJ TRANSIT AND NY METRO - NEW YORK AUDIT OF SSMC.	\$20.00
10/3/2013	Marlon Trowers	Meals	1213E172: METRO PIZZA AND PAST NEW ROCHELLE NY - NEW YORK - AUDIT OF SSMC - SELF.	\$13.70
10/3/2013	Pei Peng Wang	Meals	1213E173: DUANE READE 00001448 NEW YORK NY - NEW ROCHELLE - CLIENT WORK - SELF.	\$12.18
10/3/2013	Christopher J Campbell	Meals	1213E174: METRO PIZZA AND PAST NEW ROCHELLE NY - NEW ROCHELLE - OVERTIME DINNER. WORKING LATE AT CLIENT. - SELF.	\$12.95
10/3/2013	Marlon Trowers	Mileage Allowance	1213E175: MILEAGE FROM 37 RIDGEHURST RD, WEST ORANGE NJ TO 16 GUION PL, NEW ROCHELLE NY (# OF MILES = 40).	\$22.60
10/3/2013	Marlon Trowers	Mileage Allowance	1213E176: MILEAGE FROM 16 GUION PL, NEW ROCHELLE NY TO 37 RIDGEHURST RD, WEST ORANGE NJ (# OF MILES = 40).	\$22.60
10/3/2013	Marlon Trowers	Public/Ground Transportation	1213E177: NJ TRANSIT AND NY METRO - NEW ROCHELLE AUDIT OF SSMC.	\$20.00
10/3/2013	Christopher J Campbell	Public/Ground Transportation	1213E178: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE FROM NYC.	\$17.50
10/7/2013	Blake T Brooks	Public/Ground Transportation	1213E179: NYC TAXI 4F66 090170 SYOSSET NY - NEW ROCHELLE CLIENT TRAVEL.	\$8.75
10/8/2013	Marlon Trowers	Mileage Allowance	1213E180: MILEAGE FROM 37 RIDGEHURST RD, WEST ORANGE NJ TO 16 GUION PL, NEW ROCHELLE NY (# OF MILES = 40).	\$22.60

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
10/8/2013	Marlon Trowers	Mileage Allowance	1213E181: MILEAGE FROM 16 GUION PL, NEW ROCHELLE NY TO 37 RIDGEHURST RD, WEST ORANGE NJ (# OF MILES = 40).	\$22.60
10/8/2013	Marlon Trowers	Public/Ground Transportation	1213E182: NJ TOLLS - NEW ROCHELLE AUDIT OF SSMC.	\$20.00
10/8/2013	Pei Peng Wang	Public/Ground Transportation	1213E183: NYC TAXI 3Y48 090001 LONG ISLAND C NY - NEW ROCHELLE CLIENT WORK.	\$22.80
10/9/2013	Steven B Gurtman	Mileage Allowance	1213E184: MILEAGE FROM MELVILLE, NY TO NEW YORK, NY (# OF MILES = 60).	\$33.90
10/9/2013	Steven B Gurtman	Public/Ground Transportation	1213E185: MTA - NYC MTG W C. CAMPBELL, MGR.	\$10.00
10/9/2013	Steven B Gurtman	Parking	1213E186: ICON PKG - NYC MTG W C. CAMPBELL, MGR.	\$24.00
10/9/2013	Marlon Trowers	Mileage Allowance	1213E187: MILEAGE FROM 16 GUION PL, NEW ROCHELLE NY TO 37 RIDGEHURST RD, WEST ORAGNE NJ (# OF MILES = 40).	\$22.60
10/9/2013	Marlon Trowers	Mileage Allowance	1213E188: MILEAGE FROM 37 RIDGEHURST RD, WEST ORAGNE NJ TO 16 GUION PL, NEW ROCHELLE NY (# OF MILES = 40).	\$22.60
10/9/2013	Marlon Trowers	Public/Ground Transportation	1213E189: NJ TOLLS - NEW ROCHELLE AUDIT OF SSMC.	\$20.00
10/10/2013	Pei Peng Wang	Meals	1213E190: DUANE READE 00001448 NEW YORK NY - NEW ROCHELLE - CLIENT WORK - SELF.	\$20.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
10/10/2013	Marlon Trowers	Mileage Allowance	1213E191: MILEAGE FROM 37 RIDGEHURST RD, WEST ORANGE NJ TO 16 GUION PL NEW ROCHELLE (# OF MILES = 40).	\$22.60
10/10/2013	Marlon Trowers	Mileage Allowance	1213E192: MILEAGE FROM 16 GUION PL NEW ROCHELLE TO 37 RIDGEHURST RD, WEST ORANGE NJ (# OF MILES = 40).	\$22.60
10/10/2013	Marlon Trowers	Public/Ground Transportation	1213E193: NJ TOLLS - NEW ROCHELLE AUDIT OF SSMC.	\$20.00
10/10/2013	Christopher J Campbell	Public/Ground Transportation	1213E194: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE.	\$17.50
10/11/2013	Marlon Trowers	Mileage Allowance	1213E195: MILEAGE FROM 37 RIDGEHURST RD, WEST ORANGE NJ TO 16 GUION PL, NEW ROCHELLE (# OF MILES = 40).	\$22.60
10/11/2013	Marlon Trowers	Mileage Allowance	1213E196: MILEAGE FROM 16 GUION PL, NEW ROCHELLE TO 37 RIDGEHURST RD, WEST ORANGE NJ (# OF MILES = 40).	\$22.60
10/11/2013	Marlon Trowers	Public/Ground Transportation	1213E197: NJ TOLLS - NEW ROCHELLE AUDIT OF SSMC.	\$20.00
10/11/2013	Christopher J Campbell	Public/Ground Transportation	1213E198: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE.	\$17.50
10/14/2013	Pei Peng Wang	Meals	1213E199: MURRAY'S CHEESE - GR NEW YORK NY - NEW ROCHELLE - CLIENT WORK - SELF.	\$13.47
10/14/2013	Christopher J Campbell	Meals	1213E200: CHOPT - BRYANT PARK NEW YORK NY - NEW YORK - OVERTIME DINNER. - SELF.	\$14.45

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

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10/14/2013	Blake T Brooks	Meals	1213E201: CHOPT - BRYANT PARK NEW YORK NY - NEW ROCHELLE - OVERTIME - 2 PROFS (C CAMPBELL & SELF).	\$13.90
10/14/2013	Karen Castelli Kassar	Public/Ground Transportation	1213E202: NJT MIDDLETOWN 06 MIDDLETOWN NJ - MIDDLETOWN NJ TRANSIT - TRANSPORTATION FOR CLIENT ISSUES.	\$28.50
10/14/2013	Christopher J Campbell	Public/Ground Transportation	1213E203: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE.	\$17.50
10/15/2013	Blake T Brooks	Meals	1213E204: CHIPOTLE 1255 0094 NEW YORK NY - NEW ROCHELLE - OVERTIME MEAL - SELF.	\$12.00
10/15/2013	Christopher J Campbell	Meals	1213E205: CHIPOTLE 1255 0094 NEW YORK NY - NEW YORK - OVERTIME DINNER. - SELF.	\$10.00
10/15/2013	Steven B Gurtman	Mileage Allowance	1213E206: MILEAGE FROM MELVILLE, NY TO YONKERS (# OF MILES = 90).	\$50.85
10/15/2013	Steven B Gurtman	Public/Ground Transportation	1213E207: MTA - YONKERS MTG W D. INGBER, MMC VP.	\$10.00
10/15/2013	Marlon Trowers	Mileage Allowance	1213E208: MILEAGE FROM 37 RIDGEHURST RD, WEST ORANGE NJ TO 16 GUION PL, NEW ROCHELLE NY (# OF MILES = 40).	\$22.60
10/15/2013	Marlon Trowers	Mileage Allowance	1213E209: MILEAGE FROM 16 GUION PL, NEW ROCHELLE NY TO 37 RIDGEHURST RD, WEST ORANGE NJ (# OF MILES = 40).	\$22.60
10/15/2013	Blake T Brooks	Public/Ground Transportation	1213E210: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE TRAIN.	\$10.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

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10/15/2013	Blake T Brooks	Public/Ground Transportation	1213E211: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE TRAIN -- BI-WEEKLY.	\$163.75
10/15/2013	Marlon Trowers	Public/Ground Transportation	1213E212: NJ TOLLS - NEW ROCHELLE AUDIT OF SSMC.	\$20.00
10/15/2013	Christopher J Campbell	Public/Ground Transportation	1213E213: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE.	\$17.50
10/16/2013	Marlon Trowers	Mileage Allowance	1213E214: MILEAGE FROM 37 RIDGEHURST RD, WEST ORANGE NJ TO 16 GUION PL, NEW ROCHELLE, NY (# OF MILES = 40).	\$22.60
10/16/2013	Marlon Trowers	Mileage Allowance	1213E215: MILEAGE FROM 16 GUION PL, NEW ROCHELLE, NY TO 37 RIDGEHURST RD, WEST ORANGE NJ (# OF MILES = 40).	\$22.60
10/16/2013	Marlon Trowers	Public/Ground Transportation	1213E216: NJ TOLLS - NEW ROCHELLE AUDIT OF SSMC.	\$20.00
10/17/2013	Marlon Trowers	Mileage Allowance	1213E217: MILEAGE FROM 37 RIDGEHURST RD, WEST ORANGE NJ TO 16 GUION PL, NEW ROCHELLE NY (# OF MILES = 40).	\$22.60
10/17/2013	Marlon Trowers	Mileage Allowance	1213E218: MILEAGE FROM 16 GUION PL, NEW ROCHELLE NY TO 37 RIDGEHURST RD, WEST ORANGE NJ (# OF MILES = 40).	\$22.60
10/17/2013	Marlon Trowers	Public/Ground Transportation	1213E219: NJ TOLLS - NEW ROCHELLE AUDIT OF SSMC.	\$20.00
10/18/2013	Blake T Brooks	Meals	1213E220: METRO PIZZA AND PAST NEW ROCHELLE NY - NEW ROCHELLE - OVERTIME MEAL - SELF.	\$14.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

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10/18/2013	Marlon Trowers	Mileage Allowance	1213E221: MILEAGE FROM 37 RIDGEHURST RD, WEST ORANGE NJ TO 16 GUION PL, NEW ROCHELLE (# OF MILES = 40).	\$22.60
10/18/2013	Marlon Trowers	Mileage Allowance	1213E222: MILEAGE FROM 16 GUION PL, NEW ROCHELLE TO 37 RIDGEHURST RD, WEST ORANGE NJ (# OF MILES = 40).	\$22.60
10/18/2013	Marlon Trowers	Public/Ground Transportation	1213E223: NJ TOLLS - NEW ROCHELLE AUDIT OF SSMC.	\$20.00
10/18/2013	Christopher J Campbell	Public/Ground Transportation	1213E224: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE.	\$17.50
10/21/2013	Pei Peng Wang	Meals	1213E225: MURRAY'S CHEESE - GR NEW YORK NY - NEW ROCHELLE - CLIENT WORK - SELF.	\$13.47
10/21/2013	Christopher J Campbell	Meals	1213E226: SUNRISE MART - 41ST NEW YORK NY - NEW YORK - OVERTIME DINNER. - SELF.	\$13.46
10/21/2013	Marlon Trowers	Mileage Allowance	1213E227: MILEAGE FROM 37 RIDGEHURST RD, WEST ORANGE NJ TO 16 GUION PL, NEW ROCHELLE NY (# OF MILES = 40).	\$22.60
10/21/2013	Marlon Trowers	Mileage Allowance	1213E228: MILEAGE FROM 16 GUION PL, NEW ROCHELLE NY TO 37 RIDGEHURST RD, WEST ORANGE NJ (# OF MILES = 40).	\$22.60
10/21/2013	Marlon Trowers	Public/Ground Transportation	1213E229: NJ TOLLS - NEW ROCHELLE AUDIT OF SSMC.	\$20.00
10/21/2013	Pei Peng Wang	Public/Ground Transportation	1213E230: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE CLIENT WORK.	\$30.00

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For the Period June 27, 2013 through November 5, 2014**

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10/22/2013	Blake T Brooks	Meals	1213E231: CHOPT - BRYANT PARK NEW YORK NY - NEW ROCHELLE - OVERTIME MEAL - 2 PROFS (C CAMPBELL & SELF).	\$27.71
10/22/2013	Marlon Trowers	Mileage Allowance	1213E232: MILEAGE FROM 37 RIDGEHURST RD, WEST ORANGE NJ TO 16 GUION PL, NEW ROCHELLE (# OF MILES = 40).	\$22.60
10/22/2013	Marlon Trowers	Mileage Allowance	1213E233: MILEAGE FROM 16 GUION PL, NEW ROCHELLE TO 37 RIDGEHURST RD, WEST ORANGE NJ (# OF MILES = 40).	\$22.60
10/22/2013	Marlon Trowers	Public/Ground Transportation	1213E234: NJ TOLLS - NEW ROCHELLE AUDIT OF SSMC.	\$20.00
10/23/2013	Christopher J Campbell	Public/Ground Transportation	1213E235: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE.	\$17.50
10/24/2013	Christopher J Campbell	Meals	1213E236: CAFE METRO - 42ND ST NEW YORK NY - NEW YORK - OVERTIME DINNER. - SELF.	\$20.00
10/24/2013	Christopher J Campbell	Public/Ground Transportation	1213E237: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE.	\$17.50
10/25/2013	Karen Castelli Kassar	Public/Ground Transportation	1213E238: NJT MIDDLETOWN 06 MIDDLETOWN NJ - MIDDLETOWN NJ TRANSIT - TRANSPORTATION FOR CLIENT ISSUES.	\$28.50
10/25/2013	Christopher J Campbell	Public/Ground Transportation	1213E239: NYC TAXI 9T28 090086 BROOKLYN NY - NEW YORK WORK LATE AT THE OFFICE. TAXI HOME.	\$20.40
10/29/2013	Christopher J Campbell	Public/Ground Transportation	1213E240: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN FROM HARLEM TO NEW ROCHELLE.	\$17.50

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For the Period June 27, 2013 through November 5, 2014**

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10/31/2013	Christopher J Campbell	Meals	1213E241: SUNRISE MART - 41ST NEW YORK NY - NEW YORK - OVERTIME MEAL. WORKING FROM THE OFFICE. - SELF.	\$13.25
11/6/2013	Christopher J Campbell	Meals	1213E242: CAFE METRO - 42ND ST NEW YORK NY - NEW YORK - OVERTIME MEAL, WORKING FROM THE OFFICE. - SELF.	\$15.10
11/6/2013	Christopher J Campbell	Public/Ground Transportation	1213E243: LIGHT SOURCE INC. LI NEW YORK NY - NEW YORK WORKING LATE. TAXI FROM THE OFFICE.	\$20.50
11/11/2013	Christopher J Campbell	Public/Ground Transportation	1213E244: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN FROM HARLEM TO NEW ROCHELLE.	\$17.50
11/12/2013	Christopher J Campbell	Meals	1213E245: WENDY'S-125TH ST 000 NEW YORK NY - NEW YORK - OVERTIME DINNER. - SELF.	\$13.87
11/14/2013	Christopher J Campbell	Public/Ground Transportation	1213E246: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK TRAIN FROM HARLEM TO NEW ROCHELLE.	\$10.00
11/15/2013	Christopher J Campbell	Public/Ground Transportation	1213E247: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN FROM HARLEM TO NEW ROCHELLE.	\$17.50
11/18/2013	Christopher J Campbell	Public/Ground Transportation	1213E248: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN FROM NYC TO NEW ROCHELLE.	\$17.50
11/26/2013	Christopher J Campbell	Public/Ground Transportation	1213E249: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN FROM NY TO NEW ROCHELLE.	\$17.50
12/2/2013	Steven B Gurtman	Public/Ground Transportation	1213E250: MTA - NEW ROCHELLE MTG W B. CONNOLLY, DIR.	\$12.00

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For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
12/2/2013	Steven B Gurtman	Parking	1213E251: SSMC - NEW ROCHELLE MTG W B. CONNOLLY, DIR.	\$8.00
12/2/2013	Steven B Gurtman	Mileage Allowance	1213E252: MILEAGE FROM MELVILLE, NY TO NEW YORK, NY (# OF MILES = 60).	\$39.55
Subtotal - Expenditures Sought for 2013 Medical Center Audit				\$11,024.56
2013 Hospital Audit				
1/21/2014	Steven B Gurtman	Public/Ground Transportation	0414E001: MTA - NYC TRANSPORTATION FOR MEETING - AUDIT OF SSMC.	\$10.00
1/21/2014	Steven B Gurtman	Parking	0414E002: MHM PKG - NYC PARKING FOR MEETING - AUDIT OF SSMC.	\$20.00
1/21/2014	Steven B Gurtman	Mileage Allowance	0414E003: MILEAGE FROM MELVILLE, NY TO NEW YORK, NY (# OF MILES = 60).	\$33.60
1/24/2014	Marlon Trowers	Public/Ground Transportation	0414E004: NJT NEWARK 50 NEWARK NJ - NEW YORK TRANSPORTATION FOR MEETING - AUDIT OF SSMC.	\$10.00
1/24/2014	Marlon Trowers	Parking	0414E005: LAZ PARKING 590819 NEWARK NJ - NEW YORK PARKING FOR MEETING - AUDIT OF SSMC.	\$21.00
4/25/2014	Christopher J Campbell	Public/Ground Transportation	0414E006: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK TRAIN TO NEW ROCHELLE.	\$17.50
7/15/2013	Christopher J Campbell	Public/Ground Transportation	0813E139: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN FROM HOUSE TO NEW ROCHELLE.	\$17.50
7/15/2013	Eugene Chai	Public/Ground Transportation	0813E140: METRO-NORTH RAILROAD - NEW YORK TRANSPORTATION FROM GRAND CENTRAL TO NEW ROCHELLE (MULTI TRIP).	\$100.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

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7/16/2013	Christopher J Campbell	Public/Ground Transportation	0813E141: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN FROM HOUSE TO NEW ROCHELLE.	\$17.50
7/16/2013	Eugene Chai	Sundry - Other	0813E142: UNITED STATES POSTAGE SERVICE - NEW YORK 5 FOREVER POSTAGE STAMP PURCHASE FOR CONFIRMATIONS.	\$2.30
7/22/2013	Justine Andrea Martinez	Public/Ground Transportation	0813E143: METRO NORTH GRAND CENTRAL - NEW ROCHELLE R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
7/22/2013	Kristen Nicole Maietta	Public/Ground Transportation	0813E144: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK - MULTI-DAY).	\$163.75
7/23/2013	Christopher J Campbell	Public/Ground Transportation	0813E145: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN FROM HOUSE TO NEW ROCHELLE.	\$17.50
7/23/2013	Justine Andrea Martinez	Public/Ground Transportation	0813E146: METRO NORTH GRAND CENTRAL - NEW ROCHELLE R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
7/23/2013	Kristen Nicole Maietta	Public/Ground Transportation	0813E147: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK - MULTI-DAY).	\$163.75
7/23/2013	Christopher J Campbell	Meals	0813E148: CHOPT - BRYANT PARK NEW YORK NY - NEW YORK WORKING LATE IN THE OFFICE.	\$11.97

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

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7/24/2013	Eugene Chai	Public/Ground Transportation	0813E149: METRO-NORTH RAILROAD - NEW YORK TRANSPORTATION FROM GRAND CENTRAL TO NEW ROCHELLE (MULTI TRIP).	\$100.00
7/31/2013	Christopher J Campbell	Public/Ground Transportation	0813E150: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50
7/31/2013	Steven B Gurtman	Public/Ground Transportation	0813E151: MTA - NEW ROCHELLE TRANSPORTATION TO NEW ROCHELLE FOR MEETING W S. BUTURLA, CFO.	\$10.00
7/31/2013	Steven B Gurtman	Parking	0813E152: SSMC PARKING - NEW ROCHELLE PARKING AT CLIENT FOR MEETING WITH S. BUTURLA, CFO.	\$7.00
7/31/2013	Steven B Gurtman	Mileage Allowance	0813E153: MILEAGE FROM MELVILLE, NY TO NEW ROCHELLE, NY (# OF MILES = 70).	\$39.55
7/31/2013	Eugene Chai	Public/Ground Transportation	0813E154: METRO-NORTH RAILROAD - NEW YORK TRANSPORTATION FROM GRAND CENTRAL TO NEW ROCHELLE (MULTI TRIP).	\$22.50
7/31/2013	Eugene Chai	Public/Ground Transportation	0813E155: METRO-NORTH RAILROAD - NEW YORK TRANSPORTATION FROM GRAND CENTRAL TO NEW ROCHELLE (MULTI TRIP).	\$30.00
8/1/2013	Eugene Chai	Public/Ground Transportation	0813E156: MTA BRONX-WHITESTONE BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
8/1/2013	Eugene Chai	Mileage Allowance	0813E157: MILEAGE FROM FLUSHING, NY TO NEW ROCHELLE, NY (# OF MILES = 13).	\$7.35
8/1/2013	Eugene Chai	Mileage Allowance	0813E158: MILEAGE FROM NEW ROCHELLE, NY TO FLUSHING, NY (# OF MILES = 13).	\$7.35

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

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8/2/2013	Eugene Chai	Public/Ground Transportation	0813E159: MTA BRONX-WHITESTONE BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
8/2/2013	Eugene Chai	Mileage Allowance	0813E160: MILEAGE FROM FLUSHING, NY TO NEW ROCHELLE, NY (# OF MILES = 13).	\$7.35
8/2/2013	Eugene Chai	Mileage Allowance	0813E161: MILEAGE FROM NEW ROCHELLE, NY TO FLUSHING, NY (# OF MILES = 13).	\$7.35
8/5/2013	Eugene Chai	Public/Ground Transportation	0813E162: MTA BRONX-WHITESTONE BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
8/5/2013	Eugene Chai	Mileage Allowance	0813E163: MILEAGE FROM FLUSHING, NY TO NEW ROCHELLE, NY (# OF MILES = 13).	\$7.35
8/5/2013	Eugene Chai	Mileage Allowance	0813E164: MILEAGE FROM NEW ROCHELLE, NY TO FLUSHING, NY (# OF MILES = 13).	\$7.35
8/6/2013	Eugene Chai	Public/Ground Transportation	0813E165: MTA BRONX-WHITESTONE BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
8/6/2013	Eugene Chai	Mileage Allowance	0813E166: MILEAGE FROM FLUSHING, NY TO NEW ROCHELLE, NY (# OF MILES = 13).	\$7.35
8/6/2013	Eugene Chai	Mileage Allowance	0813E167: MILEAGE FROM NEW ROCHELLE, NY TO FLUSHING, NY (# OF MILES = 13).	\$7.35
8/7/2013	Eugene Chai	Public/Ground Transportation	0813E168: MTA BRONX-WHITESTONE BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

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8/7/2013	Eugene Chai	Mileage Allowance	0813E169: MILEAGE FROM FLUSHING, NY TO NEW ROCHELLE, NY (# OF MILES = 13).	\$7.35
8/7/2013	Eugene Chai	Mileage Allowance	0813E170: MILEAGE FROM NEW ROCHELLE, NY TO FLUSHING, NY (# OF MILES = 13).	\$7.35
8/8/2013	Eugene Chai	Public/Ground Transportation	0813E171: MTA RFK/TRIBORO BRIDGE - NEW YORK TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$7.50
8/8/2013	Eugene Chai	Public/Ground Transportation	0813E172: MTA BRONX-WHITESTONE BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$7.50
8/8/2013	Eugene Chai	Mileage Allowance	0813E173: MILEAGE FROM NEW ROCHELLE, NY TO FLUSHING, NY (# OF MILES = 13).	\$7.35
8/8/2013	Eugene Chai	Mileage Allowance	0813E174: MILEAGE FROM NEW YORK, NY TO NEW ROCHELLE, NY (# OF MILES = 19).	\$10.74
8/9/2013	Eugene Chai	Public/Ground Transportation	0813E175: MTA BRONX-WHITESTONE BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
8/9/2013	Eugene Chai	Mileage Allowance	0813E176: MILEAGE FROM FLUSHING, NY TO NEW ROCHELLE, NY (# OF MILES = 13).	\$7.35
8/9/2013	Eugene Chai	Mileage Allowance	0813E177: MILEAGE FROM NEW ROCHELLE, NY TO FLUSHING, NY (# OF MILES = 13).	\$7.35
8/12/2013	Kristen Nicole Maietta	Public/Ground Transportation	0813E178: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK - MULTI-DAY).	\$63.75

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
8/12/2013	Kristen Nicole Maietta	Public/Ground Transportation	0813E179: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK - MULTI-DAY).	\$100.00
8/16/2013	Kristen Nicole Maietta	Public/Ground Transportation	0813E180: NYC TAXI 3J48 090116 FLUSHING NY - NEW YORK TAXI HOME DUE TO LATE NIGHT IN OFFICE.	\$10.80
8/16/2013	Eugene Chai	Mileage Allowance	0813E181: MILEAGE FROM NEW ROCHELLE, NY TO FLUSHING, NY (# OF MILES = 13).	\$7.35
8/16/2013	Eugene Chai	Meals	0813E182: KENNEDY FRIED CHICKEN - NEW ROCHELLE WORKING LATE IN THE OFFICE.	\$10.75
8/17/2013	PricewaterhouseCoopers	Sundry - Other	0813E183: UNITED PARCEL SERVICE - MAILING CHARGES TO SEND CONFIRMATIONS.	\$8.19
8/19/2013	Eugene Chai	Public/Ground Transportation	0813E184: NYC YELLOW TAXI - NEW YORK TAXI HOME DUE TO LATE NIGHT IN OFFICE.	\$46.45
8/20/2013	Eugene Chai	Public/Ground Transportation	0813E185: METRO-NORTH RAILROAD - NEW ROCHELLE TRANSPORTATION FROM GRAND CENTRAL TO NEW ROCHELLE (MULTI TRIP).	\$70.00
8/21/2013	Eugene Chai	Meals	0813E186: DOMINOS PIZZA - NEW YORK WORKING LATE IN THE OFFICE.	\$15.40
8/22/2013	Eugene Chai	Public/Ground Transportation	0813E187: NYC YELLOW TAXI - NEW YORK TAXI HOME DUE TO LATE NIGHT IN OFFICE.	\$44.83
8/22/2013	Eugene Chai	Meals	0813E188: TOYAMA SUSHI - NEW YORK WORKING LATE IN THE OFFICE.	\$15.33

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
8/23/2013	Eugene Chai	Public/Ground Transportation	0813E189: MTA BRONX WHITESTONE BRIDGE - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$15.00
8/23/2013	Eugene Chai	Mileage Allowance	0813E190: MILEAGE FROM FLUSHING, NY TO NEW ROCHELLE, NY (# OF MILES = 13).	\$7.35
9/3/2013	Matthew M Macaluso	Public/Ground Transportation	1213E253: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$13.00
9/4/2013	Matthew M Macaluso	Public/Ground Transportation	1213E254: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$13.00
9/5/2013	Matthew M Macaluso	Public/Ground Transportation	1213E255: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$13.00
9/6/2013	Matthew M Macaluso	Public/Ground Transportation	1213E256: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$13.00
9/10/2013	Matthew M Macaluso	Public/Ground Transportation	1213E257: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$13.00
9/10/2013	Steven B Gurtman	Public/Ground Transportation	1213E258: LIRR - NYC TRANSPORTATION TO SSMC FOR MEETING WITH C. CAMPBELL, MGR.	\$24.00
9/10/2013	Steven B Gurtman	Parking	1213E259: LIRR - NYC PARKING FOR MEETING WITH C. CAMPBELL, MGR.	\$5.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
9/13/2013	Matthew M Macaluso	Public/Ground Transportation	1213E260: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$13.00
9/16/2013	Matthew M Macaluso	Public/Ground Transportation	1213E261: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$13.00
9/17/2013	Matthew M Macaluso	Public/Ground Transportation	1213E262: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$13.00
9/17/2013	Midori Takenaga	Public/Ground Transportation	1213E263: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK) - MULTI PACK.	\$157.50
9/18/2013	Matthew M Macaluso	Public/Ground Transportation	1213E264: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$13.00
9/19/2013	Matthew M Macaluso	Public/Ground Transportation	1213E265: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$13.00
9/19/2013	Midori Takenaga	Meals	1213E266: DISHES AT HOME NEW YORK NY - NEW YORK DINNER WHILE WORKING LATE ON SSMC.	\$12.04
9/19/2013	Midori Takenaga	Meals	1213E267: MURRAY'S CHEESE - GR NEW YORK NY - NEW YORK DINNER WHILE WORKING LATE ON SSMC.	\$11.97
9/20/2013	Christopher J Campbell	Public/Ground Transportation	1213E268: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
9/20/2013	Matthew M Macaluso	Public/Ground Transportation	1213E269: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TOLLS DURING TRAVEL TO NEW ROCHELLE.	\$13.00
9/23/2013	Midori Takenaga	Meals	1213E270: DISHES AT HOME NEW YORK NY - NEW YORK DINNER WHILE WORKING LATE ON SSMC.	\$15.11
9/23/2013	Steven B Gurtman	Public/Ground Transportation	1213E271: MTA - BRONX TRANSPORTATION TO SSMC FOR MEETING WITH D. INGBER, VP.	\$10.00
9/23/2013	Steven B Gurtman	Parking	1213E272: MONTEFIORE - BRONX PARKING FOR MEETING WITH D. INGBER, VP.	\$14.00
9/23/2013	Steven B Gurtman	Mileage Allowance	1213E273: MILEAGE FROM MELVILLE, NY TO BRONX, NY (# OF MILES = 70).	\$39.55
9/23/2013	Matthew M Macaluso	Public/Ground Transportation	1213E274: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TRAVEL TO CLIENT SITE.	\$13.00
9/24/2013	Matthew M Macaluso	Public/Ground Transportation	1213E275: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TRAVEL TO CLIENT SITE.	\$13.00
9/25/2013	Christopher J Campbell	Public/Ground Transportation	1213E276: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$15.00
9/25/2013	Matthew M Macaluso	Public/Ground Transportation	1213E277: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TRAVEL TO CLIENT SITE.	\$13.00
9/26/2013	Christopher J Campbell	Public/Ground Transportation	1213E278: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE (FIELDWORK).	\$17.50

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
9/26/2013	Matthew M Macaluso	Public/Ground Transportation	1213E279: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TRAVEL TO CLIENT SITE.	\$13.00
9/27/2013	Christopher J Campbell	Public/Ground Transportation	1213E280: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK R/T TRAIN TO NEW ROCHELLE FROM NYC.	\$10.00
9/27/2013	Matthew M Macaluso	Public/Ground Transportation	1213E281: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TRAVEL TO CLIENT SITE.	\$13.00
9/27/2013	Midori Takenaga	Public/Ground Transportation	1213E282: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK METRO NORTH TICKET.	\$10.00
9/30/2013	Matthew M Macaluso	Public/Ground Transportation	1213E283: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TRAVEL TO CLIENT SITE.	\$13.00
9/30/2013	Midori Takenaga	Meals	1213E284: MURRAY'S CHEESE - GR NEW YORK NY - NEW YORK OVERTIME MEAL.	\$13.47
10/1/2013	Matthew M Macaluso	Public/Ground Transportation	1213E285: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TRAVEL TO CLIENT SITE.	\$13.00
10/2/2013	Matthew M Macaluso	Meals	1213E286: SUBWAY 248914 NEW YORK NY - NEW ROCHELLE - DINNER - 2 PROFS (B BROOKS & SELF).	\$19.22
10/2/2013	Matthew M Macaluso	Public/Ground Transportation	1213E287: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TRAVEL TO CLIENT SITE.	\$13.00
10/2/2013	Matthew M Macaluso	Public/Ground Transportation	1213E288: NJT WILLOWBROOK 09 WAYNE NJ - NEW ROCHELLE TRAVEL TO CLIENT SITE.	\$17.00
10/3/2013	Miki Franklin	Mileage Allowance	1213E289: MILEAGE FROM FORT LEE, NJ TO NEW ROCHELLE, NY (# OF MILES = 12).	\$6.78
10/3/2013	Miki Franklin	Public/Ground Transportation	1213E290: EZ PASS - GWB - NEW ROCHELLE COMMUTE TO SSMC.	\$13.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
10/4/2013	Miki Franklin	Mileage Allowance	1213E291: MILEAGE FROM FORT LEE TO NEW ROCHELLE NY (# OF MILES = 12).	\$6.78
10/4/2013	Matthew M Macaluso	Public/Ground Transportation	1213E292: THE PORT AUTHORITY OF NY AND NJ - NEW ROCHELLE TRAVEL TO CLIENT SITE.	\$13.00
10/4/2013	Miki Franklin	Public/Ground Transportation	1213E293: EZ PASS - GWB - NEW ROCHELLE COMMUTE TO SSMC.	\$13.00
10/8/2013	Miki Franklin	Mileage Allowance	1213E294: MILEAGE FROM FORT LEE NJ - 10/8 TO NEW ROCHELLE NY (# OF MILES = 12).	\$6.78
10/8/2013	Miki Franklin	Public/Ground Transportation	1213E295: EZ PASS - GWB TOLL - NEW ROCHELLE SSMC AUDIT 2012 10/8.	\$13.00
10/11/2013	Miki Franklin	Mileage Allowance	1213E296: MILEAGE FROM FORT LEE, NJ 10/11 TO NEW ROCHELLE, NY (# OF MILES = 12).	\$6.78
10/11/2013	Miki Franklin	Public/Ground Transportation	1213E297: EZ PASS - NEW ROCHELLE SSMC AUDIT 2012 GW BRIDGE 10/11.	\$13.00
10/15/2013	Miki Franklin	Mileage Allowance	1213E298: MILEAGE FROM FORT LEE NJ 10/15 TO NEW ROCHELLE NY (# OF MILES = 12).	\$6.78
10/15/2013	Miki Franklin	Public/Ground Transportation	1213E299: EZ PASS - NEW ROCHELLE SSMC AUDIT 2011 GW BRIDGE 10/15.	\$13.00
10/16/2013	Steven B Gurtman	Public/Ground Transportation	1213E300: LIRR - NYC MTG W C. CAMPBELL, MGR.	\$24.00
10/16/2013	Steven B Gurtman	Parking	1213E301: LIRR - NYC MTG W C. CAMPBELL, MGR.	\$5.00
10/16/2013	Miki Franklin	Mileage Allowance	1213E302: MILEAGE FROM FORT LEE NJ 10/16 TO NEW ROCHELLE NY (# OF MILES = 12).	\$6.78

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date
For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
10/16/2013	Miki Franklin	Public/Ground Transportation	1213E303: EZ PASS - NEW ROCHELLE SSMC AUDIT 2012 GW BRIDGE 10/16.	\$13.00
10/17/2013	Miki Franklin	Mileage Allowance	1213E304: MILEAGE FROM FORT LEE NJ 10/17 TO NEW ROCHLE NY (# OF MILES = 12).	\$6.78
10/17/2013	Miki Franklin	Public/Ground Transportation	1213E305: EZ PASS - NEW ROCHELLE SSMC AUDIT 2012 GW BRIDGE 10/17.	\$13.00
10/18/2013	Miki Franklin	Mileage Allowance	1213E306: MILEAGE FROM FORT LEE NJ - 10/18 TO NEW ROCHLE NY (# OF MILES = 12).	\$6.78
10/18/2013	Miki Franklin	Public/Ground Transportation	1213E307: EZ PASS - NEW ROCHELLE SSMC AUDIT 2012 GW BRIDGE 10/18.	\$13.00
10/31/2013	PricewaterhouseCoopers	Sundry - Other	1213E308: SSAE 16 EXP CHRGS OCTOBER END OF MONTH.	\$300.00
11/2/2013	PricewaterhouseCoopers	Sundry - Other	1213E309: UNITED PARCEL SERVICE - MAILING CHARGES TO SEND CONFIRMATIONS.	\$8.29
11/11/2013	Briana Mary Turnbaugh	Mileage Allowance	1213E310: MILEAGE FROM LITTLE FERRY, NJ TO NEW ROCHELLE, NY (# OF MILES = 30).	\$16.95
11/11/2013	Briana Mary Turnbaugh	Mileage Allowance	1213E311: MILEAGE FROM NEW ROCHELLE, NY TO LITTLE FERRY, NJ (# OF MILES = 30).	\$16.95
11/11/2013	Briana Mary Turnbaugh	Public/Ground Transportation	1213E312: NY TRANSIT - NEW ROCHELLE DAILY COMMUTE.	\$5.94
11/11/2013	Briana Mary Turnbaugh	Parking	1213E313: SSMC PARKING LOT - NEW ROCHELLE CLIENT SITE PARKING.	\$14.00
11/14/2013	Briana Mary Turnbaugh	Mileage Allowance	1213E314: MILEAGE FROM LITTLE FERRY, NJ TO NEW ROCHELLE, NY (# OF MILES = 30).	\$16.95

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
11/14/2013	Briana Mary Turnbaugh	Mileage Allowance	1213E315: MILEAGE FROM NEW ROCHELLE, NY TO LITTLE FERRY, NJ (# OF MILES = 30).	\$16.95
11/14/2013	Briana Mary Turnbaugh	Public/Ground Transportation	1213E316: NY TRANSIT - NEW ROCHELLE DAILY COMMUTE.	\$5.94
11/14/2013	Briana Mary Turnbaugh	Parking	1213E317: SSMC PARKING LOT - NEW ROCHELLE CLIENT SITE PARKING.	\$14.00
11/26/2013	Kristina Elise Williams	Public/Ground Transportation	1213E318: METRO-NORTH TVM & TO NEW YORK NY - NEW YORK RT METRONORTH TICKET TO/FROM SSMC.	\$20.00
11/26/2013	Kristina Elise Williams	Public/Ground Transportation	1213E319: NYC TAXI 8N99 090015 BRONX NY - NEW YORK CAB TO METRONORTH.	\$9.00
12/2/2013	Caitlin Elizabeth Dolan	Public/Ground Transportation	1213E320: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE SSMC AUDIT.	\$10.00
12/2/2013	Caitlin Elizabeth Dolan	Public/Ground Transportation	1213E321: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE SSMC AUDIT.	\$7.50
12/3/2013	Caitlin Elizabeth Dolan	Public/Ground Transportation	1213E322: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE SSMC AUDIT.	\$7.50
12/3/2013	Caitlin Elizabeth Dolan	Public/Ground Transportation	1213E323: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE SSMC AUDIT.	\$10.00
12/4/2013	Caitlin Elizabeth Dolan	Public/Ground Transportation	1213E324: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE SSMC AUDIT.	\$7.50
12/4/2013	Caitlin Elizabeth Dolan	Public/Ground Transportation	1213E325: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE SSMC AUDIT.	\$10.00
12/5/2013	Caitlin Elizabeth Dolan	Public/Ground Transportation	1213E326: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE SSMC AUDIT.	\$10.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Detail of Expenditures by Project, Professional and Date****For the Period June 27, 2013 through November 5, 2014**

Date	Name	Transaction Type	Description	Total Expenditures
12/5/2013	Caitlin Elizabeth Dolan	Public/Ground Transportation	1213E327: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE SSMC AUDIT.	\$7.50
12/6/2013	Caitlin Elizabeth Dolan	Public/Ground Transportation	1213E328: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE SSMC AUDIT.	\$7.50
12/6/2013	Caitlin Elizabeth Dolan	Public/Ground Transportation	1213E329: METRO-NORTH TVM & TO NEW YORK NY - NEW ROCHELLE SSMC AUDIT.	\$10.00
<i>Subtotal - Expenditures Sought for 2013 Hospital Audit</i>				\$2,882.98
Subtotal - Expenditures Sought for Fixed Fee Services				\$14,813.67
Total - Expenditures Sought for Reimbursement				\$14,813.67

EXHIBIT G

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit G****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014**

Date	Name	Position	Description	Hours
<i>2013 Medical Center Audit</i>				
5/8/2014	Karen Castelli Kassar	Senior Manager	1114F001: Review and Supervision - Review and Supervision - Manager Only.	2.00
5/23/2014	Karen Castelli Kassar	Senior Manager	1114F002: Review and Supervision - Review and Supervision - Manager Only.	3.40
6/6/2014	Karen Castelli Kassar	Senior Manager	1114F003: Engagement Management - Project Management.	2.00
6/23/2014	Ryan Charzewski	Manager	1114F004: Engagement Management - Project Management.	1.00
6/24/2014	Steven B Gurtman	Senior Manager	1114F005: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	8.00
6/24/2014	Ryan Charzewski	Manager	1114F006: Review and Supervision - Review and Supervision - Manager Only.	2.00
6/24/2014	Karen Castelli Kassar	Senior Manager	1114F007: Review and Supervision - Review and Supervision - Manager Only.	5.20
6/27/2014	Ryan Charzewski	Manager	1114F008: Engagement Management - Project Management.	2.00
7/7/2014	Karen Castelli Kassar	Senior Manager	1114F009: Planning - 4.0 - Develop Strategy.	3.00
7/8/2014	Ryan Charzewski	Manager	1114F010: Review and Supervision - Review and Supervision - Manager Only.	4.00
7/14/2014	Ryan Charzewski	Manager	1114F011: Engagement Management - Project Management.	1.50
7/15/2014	Steven B Gurtman	Senior Manager	1114F012: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
7/17/2014	Ryan Charzewski	Manager	1114F013: Review and Supervision - Review and Supervision - Manager Only.	2.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit G****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014**

Date	Name	Position	Description	Hours
7/18/2014	Ryan Charzewski	Manager	1114F014: Engagement Management - Project Management.	2.00
7/24/2014	Ryan Charzewski	Manager	1114F015: Engagement Management - Project Management.	2.00
7/25/2014	Mariya Niyazova	Senior Associate	1114F016: Review and Supervision - Review and Supervision - Manager Only.	1.00
7/28/2014	Mariya Niyazova	Senior Associate	1114F017: Review and Supervision - Review and Supervision - Manager Only.	1.00
7/29/2014	Mariya Niyazova	Senior Associate	1114F018: Review and Supervision - Review and Supervision - Manager Only.	4.00
7/30/2014	Mariya Niyazova	Senior Associate	1114F019: Review and Supervision - Review and Supervision - Manager Only.	1.00
8/1/2014	Karen Castelli Kassar	Senior Manager	1114F020: Planning - 4.0 - Develop Strategy.	5.40
8/4/2014	Karen Castelli Kassar	Senior Manager	1114F021: Review and Supervision - Review and Supervision - Manager Only.	6.40
8/6/2014	Mariya Niyazova	Senior Associate	1114F022: Review and Supervision - Review and Supervision - Manager Only.	11.00
8/6/2014	Ryan Charzewski	Manager	1114F023: Engagement Management - Project Management.	1.00
8/6/2014	Karen Castelli Kassar	Senior Manager	1114F024: Review and Supervision - Review and Supervision - Manager Only.	5.00
8/7/2014	Mariya Niyazova	Senior Associate	1114F025: Review and Supervision - Review and Supervision - Manager Only.	15.50
8/7/2014	Karen Castelli Kassar	Senior Manager	1114F026: Review and Supervision - Review and Supervision - Manager Only.	6.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit G****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014**

Date	Name	Position	Description	Hours
8/8/2014	Timothy R Weld	Partner	1114F027: Lead Engagement Partner Time - Review and Supervision - Partner Time.	5.00
8/8/2014	Mariya Niyazova	Senior Associate	1114F028: Review and Supervision - Review and Supervision - Manager Only.	3.00
8/8/2014	Ryan Charzewski	Manager	1114F029: Review and Supervision - Review and Supervision - Manager Only.	2.00
8/9/2014	Ryan Charzewski	Manager	1114F030: Review and Supervision - Review and Supervision - Manager Only.	1.50
8/11/2014	Steven B Gurtman	Senior Manager	1114F031: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
8/11/2014	Ryan Charzewski	Manager	1114F032: Engagement Management - Project Management.	2.00
8/11/2014	Karen Castelli Kassar	Senior Manager	1114F033: Planning - 4.0 - Develop Strategy.	4.40
8/13/2014	Mariya Niyazova	Senior Associate	1114F034: Review and Supervision - Review and Supervision - Manager Only.	1.00
8/14/2014	Mariya Niyazova	Senior Associate	1114F035: Review and Supervision - Review and Supervision - Manager Only.	1.50
8/14/2014	Karen Castelli Kassar	Senior Manager	1114F036: Review and Supervision - Review and Supervision - Manager Only.	1.40
8/15/2014	Ryan Charzewski	Manager	1114F037: Engagement Management - Project Management.	2.00
8/20/2014	Karen Castelli Kassar	Senior Manager	1114F038: Review and Supervision - Review and Supervision - Manager Only.	1.40
8/22/2014	Karen Castelli Kassar	Senior Manager	1114F039: Client management - Client Meetings.	2.40

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit G****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014**

Date	Name	Position	Description	Hours
8/25/2014	Steven B Gurtman	Senior Manager	1114F040: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
8/28/2014	Ryan Charzewski	Manager	1114F041: Review and Supervision - Review and Supervision - Manager Only.	4.00
9/2/2014	Stefano Marchegiani	Associate	1114F042: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	7.00
9/3/2014	Karen Castelli Kassar	Senior Manager	1114F043: Review and Supervision - Review and Supervision - Manager Only.	3.40
9/3/2014	Stefano Marchegiani	Associate	1114F044: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
9/4/2014	Steven B Gurtman	Senior Manager	1114F045: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
9/4/2014	Ryan Charzewski	Manager	1114F046: Review and Supervision - Review and Supervision - Manager Only.	1.00
9/5/2014	Stefano Marchegiani	Associate	1114F047: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
9/8/2014	Stefano Marchegiani	Associate	1114F048: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
9/9/2014	Stefano Marchegiani	Associate	1114F049: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
9/10/2014	Stefano Marchegiani	Associate	1114F050: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
9/11/2014	Ryan Charzewski	Manager	1114F051: Review and Supervision - Review and Supervision - Manager Only.	4.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014**

Date	Name	Position	Description	Hours
9/11/2014	Karen Castelli Kassar	Senior Manager	1114F052: Review and Supervision - Review and Supervision - Manager Only.	3.00
9/11/2014	Stefano Marchegiani	Associate	1114F053: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
9/12/2014	Stefano Marchegiani	Associate	1114F054: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
9/15/2014	Steven B Gurtman	Senior Manager	1114F055: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
9/15/2014	Ryan Charzewski	Manager	1114F056: Review and Supervision - Review and Supervision - Manager Only.	6.00
9/15/2014	Stefano Marchegiani	Associate	1114F057: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
9/16/2014	Stefano Marchegiani	Associate	1114F058: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
9/17/2014	Stefano Marchegiani	Associate	1114F059: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	7.00
9/18/2014	Stefano Marchegiani	Associate	1114F060: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	6.00
9/19/2014	Karen Castelli Kassar	Senior Manager	1114F061: Review and Supervision - Review and Supervision - Manager Only.	3.00
9/19/2014	Stefano Marchegiani	Associate	1114F062: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	6.00
9/22/2014	Stefano Marchegiani	Associate	1114F063: Completion and reporting - Completion Activities.	10.00
9/23/2014	Stefano Marchegiani	Associate	1114F064: Completion and reporting - Completion Activities.	9.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit G****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014**

Date	Name	Position	Description	Hours
9/24/2014	Stefano Marchegiani	Associate	1114F065: Completion and reporting - Completion Activities.	8.00
9/25/2014	Stefano Marchegiani	Associate	1114F066: Completion and reporting - Completion Activities.	9.00
9/26/2014	Ryan Charzewski	Manager	1114F067: Review and Supervision - Review and Supervision - Manager Only.	2.50
9/26/2014	Stefano Marchegiani	Associate	1114F068: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	4.00
9/29/2014	Karen Castelli Kassar	Senior Manager	1114F069: Review and Supervision - Review and Supervision - Manager Only.	6.40
9/30/2014	Stefano Marchegiani	Associate	1114F070: Completion and reporting - Completion Activities.	8.00
10/1/2014	Ryan Charzewski	Manager	1114F071: Review and Supervision - Review and Supervision - Manager Only.	2.00
10/1/2014	Stefano Marchegiani	Associate	1114F072: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/2/2014	Christopher W Glynn	Associate	1114F073: Substantive Audit Procedures - Other.	8.00
10/2/2014	Ryan Charzewski	Manager	1114F074: Review and Supervision - Review and Supervision - Manager Only.	1.50
10/2/2014	Stefano Marchegiani	Associate	1114F075: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	10.00
10/3/2014	Christopher W Glynn	Associate	1114F076: Substantive Audit Procedures - Other.	8.00
10/3/2014	Karen Castelli Kassar	Senior Manager	1114F077: Review and Supervision - Review and Supervision - Manager Only.	4.00
10/3/2014	Stefano Marchegiani	Associate	1114F078: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	11.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit G****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014**

Date	Name	Position	Description	Hours
10/6/2014	Stefano Marchegiani	Associate	1114F079: Completion and reporting - Completion Activities.	11.00
10/7/2014	Cara N Veneziano	Associate	1114F080: Completion and reporting - Completion Activities.	8.00
10/7/2014	Karen Castelli Kassar	Senior Manager	1114F081: Review and Supervision - Review and Supervision - Manager Only.	4.00
10/7/2014	Stefano Marchegiani	Associate	1114F082: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/8/2014	Cara N Veneziano	Associate	1114F083: Completion and reporting - Completion Activities.	8.00
10/8/2014	Ryan Charzewski	Manager	1114F084: Review and Supervision - Review and Supervision - Manager Only.	4.00
10/8/2014	Stefano Marchegiani	Associate	1114F085: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	9.00
10/9/2014	Cara N Veneziano	Associate	1114F086: Completion and reporting - Completion Activities.	8.00
10/9/2014	Stefano Marchegiani	Associate	1114F087: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	11.00
10/10/2014	Cara N Veneziano	Associate	1114F088: Completion and reporting - Completion Activities.	8.00
10/10/2014	Stefano Marchegiani	Associate	1114F089: Completion and reporting - Completion Activities.	9.00
10/13/2014	Cara N Veneziano	Associate	1114F090: Completion and reporting - Completion Activities.	8.00
10/13/2014	Ryan Charzewski	Manager	1114F091: Review and Supervision - Review and Supervision - Manager Only.	2.00
10/13/2014	Stefano Marchegiani	Associate	1114F092: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/14/2014	Cara N Veneziano	Associate	1114F093: Completion and reporting - Completion Activities.	8.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit G****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014**

Date	Name	Position	Description	Hours
10/14/2014	Karen Castelli Kassar	Senior Manager	1114F094: Review and Supervision - Review and Supervision - Manager Only.	6.00
10/14/2014	Stefano Marchegiani	Associate	1114F095: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/15/2014	Ryan Charzewski	Manager	1114F096: Review and Supervision - Review and Supervision - Manager Only.	2.00
10/16/2014	Cara N Veneziano	Associate	1114F097: Completion and reporting - Completion Activities.	8.00
10/16/2014	Karen Castelli Kassar	Senior Manager	1114F098: Review and Supervision - Review and Supervision - Manager Only.	6.40
10/16/2014	Stefano Marchegiani	Associate	1114F099: Completion and reporting - Completion Activities.	9.00
10/17/2014	Cara N Veneziano	Associate	1114F100: Completion and reporting - Completion Activities.	8.00
10/17/2014	Stefano Marchegiani	Associate	1114F101: Completion and reporting - Completion Activities.	9.00
10/20/2014	Stefano Marchegiani	Associate	1114F102: Completion and reporting - Completion Activities.	9.00
10/21/2014	Stefano Marchegiani	Associate	1114F103: Completion and reporting - Completion Activities.	8.00
10/23/2014	Steven B Gurtman	Senior Manager	1114F104: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
10/23/2014	Stefano Marchegiani	Associate	1114F105: Completion and reporting - Completion Activities.	9.00
10/24/2014	Stefano Marchegiani	Associate	1114F106: Completion and reporting - Completion Activities.	10.00
10/27/2014	Stefano Marchegiani	Associate	1114F107: Completion and reporting - Completion Activities.	10.00
10/28/2014	Stefano Marchegiani	Associate	1114F108: Completion and reporting - Completion Activities.	8.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit G****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014**

Date	Name	Position	Description	Hours
10/29/2014	Steven B Gurtman	Senior Manager	1114F109: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
10/29/2014	Ryan Charzewski	Manager	1114F110: Review and Supervision - Review and Supervision - Manager Only.	6.00
10/29/2014	Karen Castelli Kassar	Senior Manager	1114F111: Review and Supervision - Review and Supervision - Manager Only.	3.00
10/29/2014	Stefano Marchegiani	Associate	1114F112: Completion and reporting - Completion Activities.	11.00
10/30/2014	Stefano Marchegiani	Associate	1114F113: Completion and reporting - Completion Activities.	8.00
10/31/2014	Stefano Marchegiani	Associate	1114F114: Completion and reporting - Completion Activities.	8.00
11/3/2014	Karen Castelli Kassar	Senior Manager	1114F115: Review and Supervision - Review and Supervision - Manager Only.	1.00
11/4/2014	Karen Castelli Kassar	Senior Manager	1114F116: Substantive Audit Procedures - Other.	2.00
Total - Hours - 2013 Medical Center Audit				642.20
2013 Hospital Audit				
5/13/2014	Karen Castelli Kassar	Senior Manager	1114F117: Review and Supervision - Review and Supervision - Manager Only.	2.00
5/14/2014	Karen Castelli Kassar	Senior Manager	1114F118: Review and Supervision - Review and Supervision - Manager Only.	2.00
6/19/2014	Karen Castelli Kassar	Senior Manager	1114F119: Engagement Management - Project Management.	4.40
6/20/2014	Steven B Gurtman	Senior Manager	1114F120: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
6/20/2014	Karen Castelli Kassar	Senior Manager	1114F121: Engagement Management - Project Management.	4.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit G****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014**

Date	Name	Position	Description	Hours
6/23/2014	Steven B Gurtman	Senior Manager	1114F122: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
6/24/2014	Ryan Charzewski	Manager	1114F123: Engagement Management - Project Management.	4.00
6/24/2014	Karen Castelli Kassar	Senior Manager	1114F124: Review and Supervision - Review and Supervision - Manager Only.	1.20
7/7/2014	Kate Corgel	Manager	1114F125: Review and Supervision - Review and Supervision - Manager Only.	3.00
7/9/2014	Allison Marie McNamara	Associate	1114F126: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	4.00
7/9/2014	Karen Castelli Kassar	Senior Manager	1114F127: Review and Supervision - Review and Supervision - Manager Only.	6.40
7/10/2014	Allison Marie McNamara	Associate	1114F128: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	3.00
7/10/2014	Ryan Charzewski	Manager	1114F129: Review and Supervision - Review and Supervision - Manager Only.	4.00
7/11/2014	Allison Marie McNamara	Associate	1114F130: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
7/11/2014	Kate Corgel	Manager	1114F131: Review and Supervision - Review and Supervision - Manager Only.	2.00
7/14/2014	Allison Marie McNamara	Associate	1114F132: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	1.50
7/14/2014	Kate Corgel	Manager	1114F133: Review and Supervision - Review and Supervision - Manager Only.	2.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014****Exhibit G**

Date	Name	Position	Description	Hours
7/16/2014	Kate Corgel	Manager	1114F134: Review and Supervision - Review and Supervision - Manager Only.	1.00
7/16/2014	Ryan Charzewski	Manager	1114F135: Engagement Management - Project Management.	4.00
7/18/2014	Ryan Charzewski	Manager	1114F136: Engagement Management - Project Management.	4.00
7/23/2014	Kate Corgel	Manager	1114F137: Review and Supervision - Review and Supervision - Manager Only.	1.50
7/24/2014	Kate Corgel	Manager	1114F138: Review and Supervision - Review and Supervision - Manager Only.	5.00
8/1/2014	Karen Castelli Kassar	Senior Manager	1114F139: Planning - 4.0 - Develop Strategy.	5.00
8/6/2014	Karen Castelli Kassar	Senior Manager	1114F140: Review and Supervision - Review and Supervision - Manager Only.	6.00
8/7/2014	Timothy R Weld	Partner	1114F141: Lead Engagement Partner Time - Review and Supervision - Partner Time.	5.00
8/7/2014	Ryan Charzewski	Manager	1114F142: Review and Supervision - Review and Supervision - Manager Only.	4.00
8/7/2014	Karen Castelli Kassar	Senior Manager	1114F143: Review and Supervision - Review and Supervision - Manager Only.	6.00
8/8/2014	Heather L Aspegren	Manager	1114F144: Other Audit/Audit Related Activities - Data Assurance - Journal Entries.	1.00
8/10/2014	Karen Castelli Kassar	Senior Manager	1114F145: Review and Supervision - Review and Supervision - Manager Only.	6.40
8/11/2014	Heather L Aspegren	Manager	1114F146: Other Audit/Audit Related Activities - Data Assurance - Journal Entries.	2.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit G****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014**

Date	Name	Position	Description	Hours
8/12/2014	Steven B Gurtman	Senior Manager	1114F147: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00
8/12/2014	Ryan Charzewski	Manager	1114F148: Engagement Management - Project Management.	2.00
8/13/2014	Akmal Khamidov	Senior Associate	1114F149: Other Audit/Audit Related Activities - Data Assurance - Other.	2.00
8/19/2014	Heather L Aspegren	Manager	1114F150: Other Audit/Audit Related Activities - Data Assurance - Journal Entries.	0.50
8/19/2014	Karen Castelli Kassar	Senior Manager	1114F151: Review and Supervision - Review and Supervision - Manager Only.	6.40
8/27/2014	Ryan Charzewski	Manager	1114F152: Review and Supervision - Review and Supervision - Manager Only.	3.00
8/28/2014	Steven B Gurtman	Senior Manager	1114F153: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
8/29/2014	Ryan Charzewski	Manager	1114F154: Review and Supervision - Review and Supervision - Manager Only.	5.00
8/29/2014	Karen Castelli Kassar	Senior Manager	1114F155: Review and Supervision - Review and Supervision - Manager Only.	4.00
9/2/2014	Paul A Sacca	Associate	1114F156: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
9/3/2014	Paul A Sacca	Associate	1114F157: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
9/4/2014	Paul A Sacca	Associate	1114F158: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	6.50
9/5/2014	Steven B Gurtman	Senior Manager	1114F159: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	4.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit G****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014**

Date	Name	Position	Description	Hours
9/5/2014	Paul A Sacca	Associate	1114F160: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	6.50
9/5/2014	Karen Castelli Kassar	Senior Manager	1114F161: Review and Supervision - Review and Supervision - Manager Only.	4.00
9/8/2014	Paul A Sacca	Associate	1114F162: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	7.00
9/9/2014	John Joseph Emanuel	Director	1114F163: Tax - Other Audit / Audit Related Activities.	0.50
9/9/2014	Paul A Sacca	Associate	1114F164: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	7.00
9/10/2014	Paul A Sacca	Associate	1114F165: Completion and reporting - Completion Activities.	5.50
9/11/2014	Ryan Charzewski	Manager	1114F166: Review and Supervision - Review and Supervision - Manager Only.	3.00
9/11/2014	Paul A Sacca	Associate	1114F167: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	5.00
9/12/2014	Karen Castelli Kassar	Senior Manager	1114F168: Review and Supervision - Review and Supervision - Manager Only.	6.40
9/15/2014	Paul A Sacca	Associate	1114F169: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	5.50
9/16/2014	Johnson Wu	Associate	1114F170: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
9/16/2014	Ryan Charzewski	Manager	1114F171: Review and Supervision - Review and Supervision - Manager Only.	4.00
9/16/2014	Paul A Sacca	Associate	1114F172: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit G****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014**

Date	Name	Position	Description	Hours
9/17/2014	Johnson Wu	Associate	1114F173: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	3.00
9/17/2014	Paul A Sacca	Associate	1114F174: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	7.00
9/18/2014	Steven B Gurtman	Senior Manager	1114F175: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
9/18/2014	Ryan Charzewski	Manager	1114F176: Engagement Management - Project Management.	2.00
9/19/2014	Paul A Sacca	Associate	1114F177: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	4.00
9/22/2014	Paul A Sacca	Associate	1114F178: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
9/23/2014	Johnson Wu	Associate	1114F179: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
9/23/2014	Paul A Sacca	Associate	1114F180: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
9/24/2014	Johnson Wu	Associate	1114F181: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	3.50
9/24/2014	Paul A Sacca	Associate	1114F182: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	4.00
9/25/2014	Paul A Sacca	Associate	1114F183: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	6.00
9/26/2014	Steven B Gurtman	Senior Manager	1114F184: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit G****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014**

Date	Name	Position	Description	Hours
9/26/2014	Johnson Wu	Associate	1114F185: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
9/26/2014	Paul A Sacca	Associate	1114F186: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	5.00
9/26/2014	Karen Castelli Kassar	Senior Manager	1114F187: Review and Supervision - Review and Supervision - Manager Only.	3.40
9/30/2014	Steven B Gurtman	Senior Manager	1114F188: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
9/30/2014	Ryan Charzewski	Manager	1114F189: Engagement Management - Project Management.	2.00
9/30/2014	Karen Castelli Kassar	Senior Manager	1114F190: Review and Supervision - Review and Supervision - Manager Only.	6.40
10/1/2014	Johnson Wu	Associate	1114F191: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/1/2014	Karen Castelli Kassar	Senior Manager	1114F192: Review and Supervision - Review and Supervision - Manager Only.	4.00
10/2/2014	Johnson Wu	Associate	1114F193: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/3/2014	Johnson Wu	Associate	1114F194: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/6/2014	Johnson Wu	Associate	1114F195: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/7/2014	Johnson Wu	Associate	1114F196: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit G****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014**

Date	Name	Position	Description	Hours
10/7/2014	Ryan Charzewski	Manager	1114F197: Review and Supervision - Review and Supervision - Manager Only.	3.00
10/8/2014	Johnson Wu	Associate	1114F198: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/9/2014	Johnson Wu	Associate	1114F199: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/9/2014	Ryan Charzewski	Manager	1114F200: Engagement Management - Project Management.	4.00
10/10/2014	John Joseph Emanuel	Director	1114F201: Tax - Other Audit / Audit Related Activities.	1.00
10/10/2014	Johnson Wu	Associate	1114F202: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/10/2014	Karen Castelli Kassar	Senior Manager	1114F203: Review and Supervision - Review and Supervision - Manager Only.	6.00
10/13/2014	Johnson Wu	Associate	1114F204: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/14/2014	John Joseph Emanuel	Director	1114F205: Tax - Other Audit / Audit Related Activities.	1.00
10/14/2014	Johnson Wu	Associate	1114F206: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/14/2014	Ryan Charzewski	Manager	1114F207: Review and Supervision - Review and Supervision - Manager Only.	2.50
10/15/2014	John Joseph Emanuel	Director	1114F208: Tax - Other Audit / Audit Related Activities.	1.00
10/15/2014	Johnson Wu	Associate	1114F209: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	5.50

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit G****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014**

Date	Name	Position	Description	Hours
10/15/2014	Karen Castelli Kassar	Senior Manager	1114F210: Review and Supervision - Review and Supervision - Manager Only.	4.00
10/16/2014	Steven B Gurtman	Senior Manager	1114F211: Issues, Consults, Specialists / Experts - Use of Specialists and Experts.	2.00
10/16/2014	Johnson Wu	Associate	1114F212: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/16/2014	Ryan Charzewski	Manager	1114F213: Review and Supervision - Review and Supervision - Manager Only.	2.00
10/17/2014	John Joseph Emanuel	Director	1114F214: Tax - Other Audit / Audit Related Activities.	0.50
10/17/2014	Johnson Wu	Associate	1114F215: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/20/2014	Johnson Wu	Associate	1114F216: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	7.00
10/21/2014	Johnson Wu	Associate	1114F217: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/22/2014	Johnson Wu	Associate	1114F218: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/23/2014	Johnson Wu	Associate	1114F219: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/23/2014	Karen Castelli Kassar	Senior Manager	1114F220: Review and Supervision - Review and Supervision - Manager Only.	6.40
10/24/2014	Johnson Wu	Associate	1114F221: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit G****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014**

Date	Name	Position	Description	Hours
10/27/2014	Johnson Wu	Associate	1114F222: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/28/2014	Johnson Wu	Associate	1114F223: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	4.00
10/28/2014	Karen Castelli Kassar	Senior Manager	1114F224: Review and Supervision - Review and Supervision - Manager Only.	2.00
10/29/2014	Severino Landingin	Director	1114F225: Information Technology General Controls - Information Technology General Controls.	2.00
10/29/2014	Johnson Wu	Associate	1114F226: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/30/2014	Johnson Wu	Associate	1114F227: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/31/2014	Gina M Klein	Director	1114F228: Issues, Consults, Specialists / Experts - Issues & Consultations.	1.50
10/31/2014	Johnson Wu	Associate	1114F229: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities.	8.00
10/31/2014	Ryan Charzewski	Manager	1114F230: Review and Supervision - Review and Supervision - Manager Only.	6.00
10/31/2014	Karen Castelli Kassar	Senior Manager	1114F231: Review and Supervision - Review and Supervision - Manager Only.	3.40
11/3/2014	John Joseph Emanuel	Director	1114F232: Tax - Other Audit / Audit Related Activities.	1.00
11/4/2014	John Joseph Emanuel	Director	1114F233: Tax - Other Audit / Audit Related Activities.	1.00
11/4/2014	Karen Castelli Kassar	Senior Manager	1114F234: Review and Supervision - Review and Supervision - Manager Only.	2.00

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al., Case No. 13-22840 (RDD)**Exhibit G****PricewaterhouseCoopers LLP - Auditors****Fixed Fee Services - Professional Services by Project, Professional and Date****For the Period May 1, 2014 through November 5, 2014**

Date	Name	Position	Description	Hours
11/4/2014	Gina M Klein	Director	1114F235: Issues, Consults, Specialists / Experts - Issues & Consultations.	1.00
11/5/2014	Karen Castelli Kassar	Senior Manager	1114F236: Substantive Audit Procedures - Other.	3.00
<i>Total - Hours - 2013 Hospital Audit</i>				<i>553.30</i>
Total - Hours - Fixed Fee Services				1,195.50

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SOUND SHORE MEDICAL CENTER OF
WESTCHESTER, *et al.*,

Debtors.

Chapter 11

Case No. 13-22840 (RDD)

Jointly Administered

**ORDER APPROVING AMENDED FIRST AND FINAL FEE APPLICATION
OF PRICEWATERHOUSECOOPERS LLP, AS AUDITORS OF THE
DEBTORS, FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES INCURRED DURING THE PERIOD
FROM JUNE 27, 2013 THROUGH NOVEMBER 5, 2014 PURSUANT
TO 11 U.S.C. § 330(a), OR ALTERNATIVELY, 11 U.S.C. § 328(a)**

Upon consideration the Amended First and Final Fee Application of PricewaterhouseCoopers LLP's ("PwC") for compensation for services rendered and reimbursement of expenses incurred during the period from June 27, 2013 through November 5, 2014 pursuant to Bankruptcy Code section 330(a), or alternatively, section 328(a) (the "Application"); and the Court having found and determined that PwC has complied with all of the requirements of Bankruptcy Code sections 327, 328, 330, 331 and 503(b)(9), Federal Rule of Bankruptcy Procedure 2016, Local Bankruptcy Rule 2016-1, the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, effective February 5, 2013 (as adopted by General Order M-447), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 (Appendix A to 28 C.F.R. § 58), and the *Interim Order Pursuant to 11 U.S.C. §§ 105 and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* (Docket No. 148), as applicable, with respect to the Application; and the Court having jurisdiction to consider the Application and the relief requested therein in

accordance with 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.); and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper within this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application and the deadline for filing objections to the relief requested in the Application having been provided; and no objection to the relief requested in the Application having been filed; and it appearing that the services rendered and expenses incurred by PwC were actual, reasonable and necessary; and it appearing that the requested compensation and expense reimbursement reflected in the Application are reasonable; and after due deliberation and sufficient cause appearing therefore, it is hereby

ORDERED that the Application is hereby approved; and it is further

ORDERED that PwC is granted an award of compensation in the amount of \$1,580,000.00; and it is further

ORDERED that PwC is granted reimbursement of expenses in the amount of \$14,813.67; and it is further

ORDERED that the reorganized debtors in this case are authorized and directed upon entry of this Order to remit payment to PwC in the amounts set forth above; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: White Plains, New York
_____, 2015

United States Bankruptcy Judge