

**EisnerAmper, LLP**  
 2015 Lincoln Highway  
 P.O. Box 988  
 Edison, NJ 08818-0988

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In the Matter of:	<b>UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF NEW JERSEY</b>
Miller Health Care, LLC	Chapter 11 : Case No. 11-28615-RTL :
Debtor.	: Hon. Raymond T. Lyons, Jr.

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**FEE STATEMENT OF EISNERAMPER LLP AS FINANCIAL ADVISORS TO  
 THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR INTERIM  
 COMPENSATION FOR PROFESSIONAL SERVICES RENDERED  
 AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD  
OCTOBER 1, 2011 THROUGH OCTOBER 31, 2011**

EisnerAmper LLP (“EisnerAmper”) submits this Statement of Fees for Services Rendered and Expenses Incurred as Financial Advisors to the Official Committee of Unsecured Creditors (the “Statement”) for the period of October 1, 2011 through October 31, 2011 (the “Statement Period”), pursuant to the Administrative Order Establishing Procedure for Monthly Interim Compensation, entered on August 26, 2011 (the “Interim Compensation Order”).

The billing invoices for the Statement Period are annexed hereto as Exhibit A, Professional Time by Staff Member, Exhibit B, Professional Schedule of Time by Date Order, Exhibit C, Professional Schedule of Time by Code, Exhibit D, Expense Reimbursement Requested. These invoices detail the services performed. The fees and expenses sought within the Statement Period are as follows:

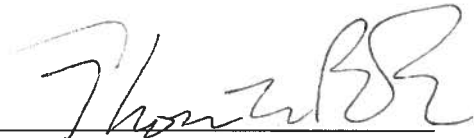
<u>Fees</u>	<u>Less 20%</u>	<u>Fee Payment Requested</u>	<u>Expense Reimbursement Requested</u>	<u>Total Interim Request</u>
\$9,246.00	(\$1,849.20)	\$7,396.80	\$77.28	\$7,474.08

**WHEREFORE**, EisnerAmper respectfully requests interim payment of fees for this Statement Period in the sum of \$7,396.80 together with expenses of \$77.28 for a total requested interim payment of \$7,474.08 in accordance with the terms of the Interim Compensation Order.

Respectfully submitted,

EISNERAMPER LLP

Dated: November 21, 2011

By:   
Thomas W. Buck, MBA, CIRA, CTP

**~ Exhibit A ~**

**Miller Health Care, LLC**  
**October 1, 2011 through October 31, 2011**  
**Time By Person**

<b>Professional</b>	<b>Date</b>	<b>Description of Services</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Thomas W. Buck	10/04/2011	update financial tracking metrics and reporting	460.00	1.6	736.00
Thomas W. Buck	10/04/2011	analysis comments on draft employment	460.00	0.4	184.00
Thomas W. Buck	10/04/2011	calls and correspondence related to	460.00	0.2	92.00
Thomas W. Buck	10/04/2011	call with committee counsel related to GCS	460.00	0.3	138.00
Thomas W. Buck	10/05/2011	call with Committee counsel	460.00	0.4	184.00
Thomas W. Buck	10/05/2011	prepare committee flash update	460.00	0.7	322.00
Thomas W. Buck	10/06/2011	prepare for committee call	460.00	0.5	230.00
Thomas W. Buck	10/06/2011	participate on Committee call	460.00	0.5	230.00
Thomas W. Buck	10/07/2011	calls and correspondence relatated to case	460.00	0.2	92.00
Thomas W. Buck	10/07/2011	review financing options	460.00	0.6	276.00
Thomas W. Buck	10/10/2011	analysis of updated fin information	460.00	0.4	184.00
Thomas W. Buck	10/12/2011	cash flow reconcilliationi	460.00	0.8	368.00
Thomas W. Buck	10/12/2011	review of August MOR issued 10/4	460.00	0.7	322.00
Thomas W. Buck	10/12/2011	call with Debtor CEO	460.00	0.2	92.00
Thomas W. Buck	10/12/2011	correspondence related to case	460.00	0.2	92.00
Thomas W. Buck	10/12/2011	analysis of post petition financing option	460.00	1.5	690.00
Thomas W. Buck	10/17/2011	calls with Debtor	460.00	0.3	138.00
Thomas W. Buck	10/17/2011	calls with Creditor counsel	460.00	0.1	46.00
Thomas W. Buck	10/17/2011	analysis of use and occupancy agreement	460.00	0.4	184.00
Thomas W. Buck	10/18/2011	occupancy and use issues	460.00	0.4	184.00
Thomas W. Buck	10/18/2011	call with creditor counsel and follow up	460.00	0.4	184.00
Thomas W. Buck	10/18/2011	call with Debtor on Plan and followup	460.00	0.4	184.00
Thomas W. Buck	10/18/2011	rent/sales comp analysis	460.00	0.9	414.00
Thomas W. Buck	10/20/2011	rent payment analysis	460.00	0.5	230.00
Thomas W. Buck	10/20/2011	compensation analysis	460.00	0.5	230.00
Thomas W. Buck	10/24/2011	research market rent data	460.00	1.2	552.00
Thomas W. Buck	10/24/2011	update financial analysis and metrics	460.00	1.7	782.00
Thomas W. Buck	10/24/2011	cost report analysis	460.00	1.1	506.00
Thomas W. Buck	10/24/2011	call with Creditor counsel and followup	460.00	0.3	138.00
Thomas W. Buck	10/26/2011	general financial analysis	460.00	0.9	414.00
Thomas W. Buck	10/26/2011	analysis of Medicare/Medicaid reimbursment changes	460.00	1.0	460.00
Thomas W. Buck	10/26/2011	call with Creditor counsel and followup	460.00	0.4	184.00
Thomas W. Buck	10/26/2011	call with Debtor CEO	460.00	0.4	184.00
<b>Thomas W. Buck Total</b>				<b>20.1</b>	<b>9,246.00</b>
<b>Grand Total</b>				<b>20.1</b>	<b>\$ 9,246.00</b>

**~ Exhibit B ~**

**Miller Health Care, LLC**  
**October 1, 2011 through October 31, 2011**  
**Time By Date**

<b>Professional</b>	<b>Date</b>	<b>Description of Services</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Thomas W. Buck	10/04/2011	update financial tracking metrics and reporting	\$ 460.00	1.6	\$ 736.00
Thomas W. Buck	10/04/2011	analysis comments on draft employment agreement	\$ 460.00	0.4	\$ 184.00
Thomas W. Buck	10/04/2011	calls and correspondence related to SOFA/Schedules	\$ 460.00	0.2	\$ 92.00
Thomas W. Buck	10/04/2011	call with committee counsel related to GCS collateral	\$ 460.00	0.3	\$ 138.00
Thomas W. Buck	10/05/2011	call with Committee counsel	\$ 460.00	0.4	\$ 184.00
Thomas W. Buck	10/05/2011	prepare committee flash update	\$ 460.00	0.7	\$ 322.00
Thomas W. Buck	10/06/2011	prepare for committee call	\$ 460.00	0.5	\$ 230.00
Thomas W. Buck	10/06/2011	participate on Committee call	\$ 460.00	0.5	\$ 230.00
Thomas W. Buck	10/07/2011	calls and correspondence relatated to case	\$ 460.00	0.2	\$ 92.00
Thomas W. Buck	10/07/2011	review financing options	\$ 460.00	0.6	\$ 276.00
Thomas W. Buck	10/10/2011	analysis of updated fin information	\$ 460.00	0.4	\$ 184.00
Thomas W. Buck	10/12/2011	cash flow reconciliationi	\$ 460.00	0.8	\$ 368.00
Thomas W. Buck	10/12/2011	review of August MOR issued 10/4	\$ 460.00	0.7	\$ 322.00
Thomas W. Buck	10/12/2011	call with Debtor CEO	\$ 460.00	0.2	\$ 92.00
Thomas W. Buck	10/12/2011	correspondence related to case	\$ 460.00	0.2	\$ 92.00
Thomas W. Buck	10/12/2011	analysis of post petition financing option	\$ 460.00	1.5	\$ 690.00
Thomas W. Buck	10/17/2011	calls with Debtor	\$ 460.00	0.3	\$ 138.00
Thomas W. Buck	10/17/2011	calls with Creditor counsel	\$ 460.00	0.1	\$ 46.00
Thomas W. Buck	10/17/2011	analysis of use and occupancy agreement	\$ 460.00	0.4	\$ 184.00
Thomas W. Buck	10/18/2011	occupancy and use issues	\$ 460.00	0.4	\$ 184.00
Thomas W. Buck	10/18/2011	call with creditor counsel and follow up	\$ 460.00	0.4	\$ 184.00
Thomas W. Buck	10/18/2011	call with Debtor on Plan and followup	\$ 460.00	0.4	\$ 184.00
Thomas W. Buck	10/18/2011	rent/sales comp analysis	\$ 460.00	0.9	\$ 414.00
Thomas W. Buck	10/20/2011	rent payment analysis	\$ 460.00	0.5	\$ 230.00
Thomas W. Buck	10/20/2011	compensation analysis	\$ 460.00	0.5	\$ 230.00
Thomas W. Buck	10/24/2011	research market rent data	\$ 460.00	1.2	\$ 552.00
Thomas W. Buck	10/24/2011	update financial analysis and metrics	\$ 460.00	1.7	\$ 782.00
Thomas W. Buck	10/24/2011	cost report analysis	\$ 460.00	1.1	\$ 506.00
Thomas W. Buck	10/24/2011	call with Creditor counsel and followup	\$ 460.00	0.3	\$ 138.00
Thomas W. Buck	10/26/2011	general financial analysis	\$ 460.00	0.9	\$ 414.00
Thomas W. Buck	10/26/2011	analysis of Medicare/Medicaid reimbursment changes	\$ 460.00	1.0	\$ 460.00
Thomas W. Buck	10/26/2011	call with Creditor counsel and followup	\$ 460.00	0.4	\$ 184.00
Thomas W. Buck	10/26/2011	call with Debtor CEO	\$ 460.00	0.4	\$ 184.00

**Grand Total**

**20.1      \$ 9,246.00**

**~ Exhibit C ~**

**Miller Health Care, LLC**  
**October 1, 2011 through October 31, 2011**  
**Time By Code**

<b>Professional</b>	<b>Date</b>	<b>Description of Services</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Thomas W. Buck	10/04/2011	update financial tracking metrics and reporting	460.00	1.6	736.00
Thomas W. Buck	10/04/2011	analysis comments on draft employment agreement	460.00	0.4	184.00
Thomas W. Buck	10/05/2011	prepare committee flash update	460.00	0.7	322.00
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Thomas W. Buck	10/07/2011	review financing options	460.00	0.6	276.00
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Thomas W. Buck	10/12/2011	review of August MOR issued 10/4	460.00	0.7	322.00
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Thomas W. Buck	10/18/2011	rent/sales comp analysis	460.00	0.9	414.00
Thomas W. Buck	10/20/2011	rent payment analysis	460.00	0.5	230.00
Thomas W. Buck	10/20/2011	compensation analysis	460.00	0.5	230.00
Thomas W. Buck	10/24/2011	research market rent data	460.00	1.2	552.00
Thomas W. Buck	10/24/2011	update financial analysis and metrics	460.00	1.7	782.00
Thomas W. Buck	10/24/2011	cost report analysis	460.00	1.1	506.00
Thomas W. Buck	10/26/2011	general financial analysis	460.00	0.9	414.00
Thomas W. Buck	10/26/2011	analysis of Medicare/Medicaid reimbursment changes	460.00	1.0	460.00
		<b>Data Analysis</b>		<b>15.8</b>	<b>7,268.00</b>
Thomas W. Buck	10/04/2011	calls and correspondence related to SOFA/Schedules	460.00	0.2	92.00
Thomas W. Buck	10/04/2011	call with committee counsel related to GCS collateral agreement	460.00	0.3	138.00
Thomas W. Buck	10/05/2011	call with Committee counsel	460.00	0.4	184.00
Thomas W. Buck	10/06/2011	participate on Committee call	460.00	0.5	230.00
Thomas W. Buck	10/07/2011	calls and correspondence relatated to case	460.00	0.2	92.00
Thomas W. Buck	10/12/2011	call with Debtor CEO	460.00	0.2	92.00
Thomas W. Buck	10/12/2011	correspondence related to case	460.00	0.2	92.00
Thomas W. Buck	10/17/2011	calls with Debtor	460.00	0.3	138.00
Thomas W. Buck	10/17/2011	calls with Creditor counsel	460.00	0.1	46.00
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Thomas W. Buck	10/18/2011	call with Debtor on Plan and followup	460.00	0.4	184.00
Thomas W. Buck	10/24/2011	call with Creditor counsel and followup	460.00	0.3	138.00
Thomas W. Buck	10/26/2011	call with Creditor counsel and followup	460.00	0.4	184.00
Thomas W. Buck	10/26/2011	call with Debtor CEO	460.00	0.4	184.00
		<b>Telephone Calls</b>		<b>4.3</b>	<b>1,978.00</b>
		<b>Grand Total</b>		<b>20.1</b>	<b>\$ 9,246.00</b>


**~ Exhibit D ~**

**Summary of Disbursements**

October 1, 2011 through October 31, 2011

<b>DISBURSEMENTS:</b>	<b>AMOUNT</b>
a.) Telephone	\$ 24.55
b.) Messenger Service	
c.) Photocopying pages @ \$ 0.20 per page	-
d.) Travel 95.0 miles @ \$ 0.56 per mile	52.73
e.) Postage	
f.) Overnight Mail	
g.) Facsimile Charges pages @ \$ 1.00 per page	-
h.) Other (Explain):	
Parking & Tolls	-
Pacer Charges	-
<b>Disbursements Total:</b>	<b>\$ 77.28</b>

**UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF NEW JERSEY**

<p>John P. Leon JL4638  Subranni Zauber LLC  750 Route 73 South – Suite 307B  Marlton, N.J 08053  (609) 347-7000; FAX (609) 345-4545  Attorneys for Debtor</p>	
<p>In Re:   Miller Health Care, LLC   Debtor</p>	<p>Chapter 11  Case No.: 11-28615   Judge: Raymond T. Lyons   Hearing Date: August 22, 2011 at 10:00 AM</p>

**ADMINISTRATIVE ORDER PURSUANT TO 11 U.S.C. §§ 105(a) AND 331  
ESTABLISHING PROCEDURES FOR INTERIM COMPENSATION  
AND REIMBURSEMENT OF EXPENSES OF PROFESSIONALS**

The relief set forth on the following pages, numbered two (2) through five (5) is hereby **ORDERED**.

**DATED: 8/26/2011**

  
Honorable Judge Raymond T. Lyons  
United States Bankruptcy Judge

This matter was brought before the Court by counsel for the debtors and debtors-in-possession (the “Debtors”),<sup>1</sup> on notice to (1) counsel to the Official Committee of Unsecured Creditors; (2) the Office of the United States Trustee, (3) the Internal Revenue Service, (4) the New Jersey Division of Taxation, (5) and (6) each party that has filed a Notice of Appearance in this case. The Debtor has shown good cause for entry of this Order.

IT IS HEREBY ORDERED AS FOLLOWS:

1. **Interim Compensation.** Except as may otherwise be provided in Court orders authorizing the retention of specific professionals, all Professionals in this case may seek interim compensation in accordance with the following procedure:

a. On or before the twenty-fifth (25th) day of each month following the month for which compensation is sought, each Professional seeking compensation shall file with the Court and serve a monthly fee and expense statement (the “Monthly Fee Statement”), by regular mail or by electronic mail (if acceptable to the particular Notice Party (defined below)) upon the following parties (collectively, the “Notice Parties”):

- (i) The officer designated by the Debtor to be responsible for such matters (i.e. Thomas Miller);
- (ii) The attorneys for the Debtor;
- (iii) The attorneys for the Committee appointed in this case;
- (iv) The Office of the United States Trustee - Region III;
- (v) counsel to all post-petition lenders or their agents;
- (vi) All parties that filed an entry of appearance and request for notices pursuant to federal bankruptcy rule 2002; and
- (vii) Any other party designated by the Court

b. Each Monthly Fee Statement shall comply with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure and the Local Rules for the United States Bankruptcy Court for the District of New Jersey (the “Local Rules”); provided, however, that the provisions of Local Rule 2016-1(b)(8) and (b)(9) shall not apply to the Monthly

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<sup>1</sup> Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the Motion.

Fee Statements. All timekeepers must maintain contemporaneous time entries of services rendered in increments of tenths of an hour.

c. Each Notice Party shall have twenty one (21) days after service of a Monthly Fee Statement to review it and file an objection (the "Objection Deadline").

d. Upon the expiration of the Objection Deadline, each Professional may file and serve on the Notice Parties a certificate of no objection or a certificate of partial objection, whichever is applicable, after which Debtor is authorized to pay each Professional an amount (the "Actual Interim Payment") equal to the lesser of (i) eighty percent (80%) of the fees and 100 percent (100%) of the expenses requested in the Monthly Fee Statement or (ii) eighty percent (80%) of the fees and 100 percent (100%) of the expenses not subject to any objection (the "Actual Interim Payment").

e. If any party objects to a Monthly Fee Statement, it must file a written objection (the "Notice of Objection To Monthly Fee Statement") and serve it upon the Professional and the Notice Parties so that the Notice of Objection to the Monthly Fee Statement is received on or before the Objection Deadline.

f. The Notice of Objection to Monthly Fee Statement must set forth the nature of the objection and the amount of fees and/or expenses at issue.

g. If the Debtor receives an objection to a particular Monthly Fee Statement, the Debtor shall withhold payment of that portion of the Monthly Fee Statement to which the objection is directed and promptly pay the remainder of the fees and disbursements in the percentages set forth in Section (d), above.

h. If the parties to an objection are able to resolve their respective dispute(s) following service of a Notice of Objection to Monthly Fee Statement and if the party whose Monthly Fee Statement was objected to serves upon the Notice Parties a statement indicating that the objection is withdrawn and describing in detail the terms of the resolution, the Debtor shall promptly pay that portion of the Monthly Fee Statement which is no longer subject to an objection, in accordance with subsection (d), above.

i. If the parties are unable to resolve the objection within twenty one (21) days after service of the objection, then the affected Professional may either (a) file a response to the objection with the Court together with a request for payment of the difference, if any, between the Actual Interim Payment requested and the non-objected to portion of the Actual Interim Payment made to the affected Professional (the "Incremental Amount"); or (b) forego payment of the Incremental Amount until the next interim or final fee application or any other date and time so directed by the Court, at which time it will consider and rule on the objection, if so requested.

j. The service of an objection to a Monthly Fee Statement shall not prejudice the objecting party's right to object to any fee application made to the Court in accordance with the Bankruptcy Code on any ground whether raised in the objection or not. Furthermore, the decision by any party not to object to a Monthly Fee Statement shall not be a waiver of any kind or prejudice that party's right to object to any fee

application subsequently made to the Court in accordance with the Bankruptcy Code and applicable rules.

2. **Fee Applications.** Except as may otherwise be provided in Court orders authorizing the retention of specific professionals, all Professionals in this case may file and seek approval of interim fee applications in accordance with the following procedure:

a. Each Professional may file an interim fee application at four month intervals (“Interim Periods”). Any Professional seeking approval of an interim fee application shall file with the Court and serve on the Notice Parties an interim application for allowance of compensation and reimbursement of expense, pursuant to 11 U.S.C. § 331, of the amounts sought in the Monthly Fee Statements issued during such period (the “Interim Fee Application”).

b. The Interim Fee Application must include a summary of the Monthly Fee Statements that are the subject of the request and any other information requested by the Court, and shall comply with the mandates of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedures, the Local Rules and the applicable Third Circuit law.

c. An Interim Fee Application must be filed and served within forty-five (45) days of the conclusion of the Interim Period.

d. Any Professional who fails to file an Interim Fee Application when due will be ineligible to receive further interim payments of fees or expenses until the Interim Fee Application is submitted.

e. Notice of the Interim Fee Application shall be served on the Notice Parties ***and (b) all parties that file an entry of appearance and request for notices pursuant to Federal Rule of Bankruptcy Procedure 2002. The Notice Parties shall be entitled to receive both the Monthly Fee Statements and Interim Fee Applications as indicated above and the notice of hearing thereon (the “Hearing Notice”) and all other parties entitled to notice shall be entitled to receive only the Hearing Notice. Notice given in accordance with this paragraph is deemed sufficient and adequate and in full compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules of this Court.***

f. The pendency of a fee application or a Court order that payment of compensation or reimbursement of expenses was improper as to a particular Monthly Fee Statement shall not disqualify a Professional from further payment of compensation or reimbursement of expenses as set forth above, unless otherwise ordered by the Court. Additionally, the pendency of an objection to payment of compensation or reimbursement of expenses will not disqualify a Professional from future payment of compensation or reimbursement of expenses, unless the Court orders otherwise.

g. Neither the payment of, nor the failure to pay, in whole or in part, monthly compensation and reimbursement as provided herein shall have any effect on the Court's interim or final allowance of compensation and reimbursement of expenses to any Professional.

h. Counsel for any official committee may, in accordance with the foregoing procedures for monthly compensation and reimbursement to Professionals, collect and submit statements of expenses, with supporting vouchers, from members of the committee; provided, however, that such committee counsel ensures that these reimbursement requests comply with the applicable rules and the Compensation Procedures set forth herein.

3. **Administrative Procedures.** The parties-in-interest shall adhere to the following administrative procedures:

a. Any party may object to requests for payments made pursuant to an order granting this Motion on the grounds that: (i) the Debtors have not timely filed Monthly Operating Reports, (ii) the Debtors have not remained current with their administrative expenses (including payment of quarterly fees to the United State Trustee under 28 U.S.C. § 1930), or (iii) a manifest exigency exists, by seeking a further order of this Court.

b. The Debtors shall include all payments to Professionals on their Monthly Operating Reports, detailed so as to state the amount paid to the Professionals.

c. All fees and expenses paid to Professionals shall be subject to disbursement until final allowance by the Court.

4. **First Monthly Statements.** Notwithstanding anything herein to the contrary, any Professional appointed by this Court may file its first Monthly Fee Statement (covering the period from the Petition Date through July 31, 2011 at any time after entry of this Order.



UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

**Caption in Compliance with D.N.J. LBR 9004-2(c)**  
**PORZIO, BROMBERG & NEWMAN, P.C.**  
 Warren J. Martin, Jr. (WM-0487)  
 Robert M. Schechter (RS-4127)  
 100 Southgate Parkway  
 Morristown, NJ 07962-1997  
 (973) 538-4006

*Proposed Counsel for the Official Committee  
of Unsecured Creditors of Miller Health Care,  
LLC*

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In Re:

MILLER HEALTH CARE, LLC,

Debtor.

Case No. 11-28615 (RTL)

Judge: Judge Raymond T. Lyons Jr.

Chapter: 11

Recommended Local Form:  Followed  Modified

**ORDER PURSUANT TO 11 U.S.C. §§ 328 AND 1103 AND FED. R. BANKR. P. 2014 AUTHORIZING THE EMPLOYMENT AND RETENTION OF EISNERAMPER LLP AS ACCOUNTANT AND FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

The relief set forth on the following pages numbered two (2) through three (3) is hereby

**ORDERED.**  
**DATED: 7/18/2011**

*Raymond T. Lyons*  
 \_\_\_\_\_  
 Honorable Judge Raymond T. Lyons  
 United States Bankruptcy Judge

Page 2

Debtor: MILLER HEALTH CARE, LLC

Case Nos.: 11-28615 (RTL)

Caption of Order: ORDER PURSUANT TO 11 U.S.C. §§ 328 AND 1103 AND FED. R. BANKR. P. 2014 AUTHORIZING THE EMPLOYMENT AND RETENTION OF EISNERAMPER LLP AS ACCOUNTANT AND FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS

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Upon consideration of the application (the "Application") for entry of an order pursuant to sections 328 and 1103 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") authorizing the retention and employment of EisnerAmper LLP ("EisnerAmper") as accountant and financial advisor to the Official Committee of Unsecured Creditors (the "Committee"), and upon consideration of the Certification of Thomas Buck in support of the Application; and the Court being satisfied that EisnerAmper represents no interest adverse to the Debtor or its estate in the matter with respect to which EisnerAmper is to be employed and is a "disinterested person" within the meaning of 11 U.S.C. § 101(14); and any and all objections to the Application having been withdrawn or overruled; and good and sufficient notice having been provided; and sufficient cause appearing therefor;

IT IS HEREBY ORDERED that:

1. Pursuant to sections 328 and 1103 of the Bankruptcy Code, the Committee is authorized to employ and to retain EisnerAmper, effective *nunc pro tunc* as of July 6, 2011, to serve as the Committee's accountant and financial advisor in the above-captioned case, and EisnerAmper's retention be and is hereby approved.

2. EisnerAmper shall be compensated in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the applicable Federal Rules of Bankruptcy Procedure, the rules of this Court, and such other procedures as may be fixed by order of this Court.

Page 3

Debtor: MILLER HEALTH CARE, LLC

Case Nos.: 11-28615 (RTL)

Caption of Order: ORDER PURSUANT TO 11 U.S.C. §§ 328 AND 1103 AND FED. R. BANKR. P. 2014 AUTHORIZING THE EMPLOYMENT AND RETENTION OF EISNERAMPER LLP AS ACCOUNTANT AND FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS

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3. A copy of this Order shall be served on all parties in interest within seven (7) days hereof.

Form order – ntcorder

**UNITED STATES BANKRUPTCY COURT**

District of New Jersey  
402 East State Street  
Trenton, NJ 08608

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Case No.: 11-28615-RTL  
Chapter: 11  
Judge: Raymond T. Lyons Jr.

In Re: Debtor(s) (name(s) used by the debtor(s) in the last 8 years, including married, maiden, trade, and address):

Miller Health Care, LLC  
dba Lawrenceville Nursing Rehabilitation  
Center  
112 Franklin Corner Road  
Lawrenceville, NJ 08648

Social Security No.:

Employer's Tax I.D. No.:  
20-4181520

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**NOTICE OF JUDGMENT OR ORDER  
Pursuant to Fed. R. Bankr. P. 9022**

Please be advised that on July 19, 2011, the court entered the following judgment or order on the court's docket in the above-captioned case:

Document Number: 35 – 31  
Order Granting Application to Employ EisnerAmper, LLP as Accountant and Financial Advisor to the Official Committee of Unsecured Creditors (Related Doc # [31]). The following parties were served: Debtor, Debtor's Attorney, US Trustee, Movant's Attorney and EisnerAmper. Signed on 7/18/2011. (nmd)

Parties may review the order by accessing it through PACER or the court's electronic case filing system (CM/ECF). Public terminals for viewing are also available at the courthouse in each vicinage.

Dated: July 19, 2011  
JJW: nmd

James J. Waldron  
Clerk