

PORZIO, BROMBERG & NEWMAN, P.C.

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

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

In re

MILLER HEALTH CARE, LLC,

Debtor.

Chapter 11
Lead Case No. 11-28615 (RTL)

(Jointly Administered)

**FIRST INTERIM APPLICATION OF EISNERAMPER LLP,
ACCOUNTANTS FOR THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS, FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD FROM
JULY 6, 2011 THROUGH OCTOBER 31, 2011**

EisnerAmper LLP ("Eisner" or "Committee Accountants"), accountants to the Official Committee of Unsecured Creditors (the "Committee") of Miller Health Care, LLC (the "Debtor") in the above-captioned case, respectfully represents:

INTRODUCTION

1. Eisner submits this application (the "Application") for its first interim allowance of compensation and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the "Bankruptcy Code"), the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rule(s)"), and the District of New Jersey Local Bankruptcy Rules (the "Local Rules" or "D.N.J. LBR").

2. This Application seeks an interim allowance of compensation for legal services

rendered by Eisner in the total amount of **\$65,991.45** and reimbursement of certain expenses incurred by Eisner in the amount of **\$293.96** for the period from July 6, 2011 through October 31, 2011 (the "Compensation Period"), as set forth more fully below.

3. This Application complies with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the *General Order Adopting Guidelines Governing Procedures for Payment of Interim Compensation and Reimbursement of Expenses to Professionals* (the "Guidelines").

BACKGROUND

4. On June 18, 2011, the Debtor filed a petition for relief under chapter 11 of the Bankruptcy Code. The Debtor is presently acting as a debtor-in-possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in this case.

5. On July 6, 2011, the Committee was formed and appointed by the Office of the United States Trustee [Docket Entry No. 29].

6. On July 18, 2011, this Court entered an order authorizing Eisner's retention as counsel to the Committee, *nunc pro tunc* to July 6, 2011 (*see* Order attached as **Exhibit A**) [Docket Entry No. 35].

7. On August 26, 2011, this Court entered an Administrative Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals (the "Professional Fee Order"). The Professional Fee Order established certain procedures for allowance and payment of interim compensation and reimbursement of expenses of professionals. Pursuant to the Professional Fee Order, professionals, as directed therein, may file with the Bankruptcy Court and serve a monthly fee statement on for before the 25th day of each month. If there are no objections to a monthly fee statement, then the professionals are entitled to payment in the amount of eighty (80%) of the fees and one hundred (100%) percent of the expenses requested in the monthly fee statement. A

copy of the Professional Fee Order is annexed hereto as **Exhibit B**.

8. The Professional Fee Order further provides that professionals may file an interim fee application for allowance of the compensation and reimbursement of expenses of the amount sought in the monthly fee statements, including the twenty (20%) percent holdback, pursuant to Section 331 of the Bankruptcy Code.

9. In accordance with the procedures prescribed in the Interim Compensation Order, on September 13, 2011, Eisner filed and served its first monthly fee statement requesting payment of fees of \$31,972.50 and reimbursement of expenses in the amount of \$105.45 incurred for the period of July 6, 2011 to July 31, 2011. *See* Docket 58. No objections to this monthly fee statement were filed.

10. In accordance with the procedures prescribed in the Interim Compensation Order, on September 23, 2011, Eisner filed and served its second monthly fee statement requesting payment of fees of \$17,136.95 and reimbursement of expenses in the amount of \$111.23 incurred for the period of August 1, 2011 to August 31, 2011. *See* Docket 75. No objections to this monthly fee statement were filed

11. In accordance with the procedures prescribed in the Interim Compensation Order, on October 24, 2011, Eisner filed and served its third monthly fee statement requesting payment of fees of \$7,636.00 and reimbursement of expenses in the amount of \$0.00 incurred for the period of September 1, 2011 to September 30, 2011. *See* Docket 87. No objections to this monthly fee statement were filed

12. In accordance with the procedures prescribed in the Interim Compensation Order, on November 23, 2011, Eisner filed and served its fourth monthly fee statement requesting payment of fees of \$9,246.00 and reimbursement of expenses in the amount of \$77.28 incurred for the period of October 1, 2011 to October 31, 2011. *See* Docket 109. No objections to this

monthly fee statement were filed

13. As of the date hereof, Eisner has not received payment for fees and expenses incurred in this matter.

JURISDICTION, VENUE, AND STATUTORY BASIS

14. This Court has jurisdiction to hear the Application pursuant to 28 U.S.C. §§ 157 and 1334. Consideration of the Application is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicate for the relief sought herein is sections 328, 330, and 331 of the Bankruptcy Code, along with Bankruptcy Rule 2016 and D.N.J. LBR 2016-1.

15. For this Application, attached is documentation reflecting the detail for the services performed, the time expended by each professional, and the expenses incurred during the Compensation Period. Also attached is (i) a chart summarizing the amount of time spent by each individual performing services on behalf of the Committee during the Compensation Period, and the hourly rate of same, and (ii) a chart summarizing disbursements, divided by category and amount, incurred by Eisner on behalf of the Committee during the Compensation Period.

**SUMMARY OF SERVICES RENDERED
DURING THE COMPENSATION PERIOD**

16. During the Compensation Period, Eisner, on behalf of and in consultation with the Committee, maintained an active role in the chapter 11 case. Its services to the Committee included professional advice and representation in connection with discreet categories in this chapter 11 case. The aggregate hours and amount for each category is set forth on the cover pages to this Application.

17. The compensation requested is reasonable based on the nature and extent of the

services rendered; the relative size and specific issues of the case; the time, labor, and special expertise brought to bear on the questions presented; and other related factors. As such, Eisner submits that the compensation sought is reasonable within the meaning of sections 330 and 331 of the Bankruptcy Code.

18. The professional services performed by Eisner were necessary and appropriate to protect the rights and fulfill the obligations of the Committee given the nature and particularities of the issues at hand. The professional services rendered by Eisner were in the best interests of the Debtor's creditors and other parties in interest, and were performed in an expeditious and efficient manner.

19. As set forth in the cover sheet to the Application, Eisner rendered a total of **148.7** hours of professional services during the Compensation Period, for which it seeks compensation of **\$65,991.45**, resulting in a blended hourly rate of **\$443.79** per hour. Annexed as **Exhibit C, D, E, and F** are itemized statements listing the professionals that performed the services, dates thereof, and a description of the services provided.

20. To apprise this Court of the legal services rendered during the Compensation Period, Eisner sets forth the following summary. This summary, however, is intended only to highlight the general categories of services performed by Eisner on behalf of the Committee. It is not intended to set forth each and every item of professional services that Eisner performed

A. Accounting/Auditing: This category includes time expended by Eisner on a variety of activities relating to the daily activity and prosecution of this chapter 11 case. Eisner regularly prepared for and participated in phone conferences with the Committee and the Committee's Counsel, as well as engaging in status conferences with Debtor's counsel. Preparation for these meetings and conferences required review and analysis of the financial data and projections shared by the Debtor. Eisner generated reports for review by the Committee and

their Counsel. Eisner spent significant time analyzing information supplied by the Debtor and reporting on same; topics included, but were not limited to: cash flow; trends; A/R; performance; and monthly operating reports.

NECESSARY EXPENSES INCURRED IN THIS CASE

21. Eisner incurred out-of-pocket expenses during the Compensation Period in the amount of **\$293.96**, which were "actual, necessary expenses" in connection with rendering the professional services described above pursuant to section 330(a)(1)(B) of the Bankruptcy Code. A detailed list of the expenses that Eisner has incurred in the course of its representation of the Committee during the Compensation Period is provided in the cover sheet to the Application.

22. Such expenses include, but are not limited to, telephone charges and travel expenses. Eisner has made every effort to minimize the expenses in this matter by utilizing the most cost efficient method of communication consistent with the necessary time restraints.

CERTIFICATION OF PROFESSIONAL

23. The Certification required by section 504 of the Bankruptcy Code is attached as **Exhibit G.**

COMPLIANCE WITH THE GUIDELINES

24. Eisner believes that this Application substantially complies with the Bankruptcy Rules, the Local Rules, the United States Trustee guidelines for fee applications, and the Guidelines. To the extent there has not been material compliance with any particular rule or guideline, Eisner respectfully requests a waiver or an opportunity to cure.

25. This is Eisner's first interim application pursuant to sections 330 and 331 of the Bankruptcy Code for allowance of fees and reimbursement of expenses in this case. Eisner has made no prior or other application to this or any other Court for the relief requested herein.

CONCLUSION

26. Eisner respectfully submits that its request for compensation in the sum of **\$65,991.45** is reasonable and necessary considering the quality and nature of the services performed. Eisner further submits that its request for reimbursement of expenses in the amount **\$293.96** is also reasonable and necessary.

WHEREFORE, for all of the foregoing reasons, pursuant to sections 105(a), 330, and 331 of the Bankruptcy Code, Eisner respectfully requests (i) interim allowance of compensation for professional services rendered as counsel to the Committee during the Compensation Period in the amount of **\$65,991.45**; (ii) reimbursement of actual and necessary expenses incurred by Eisner during the Compensation Period in the amount of **\$293.96**; and (iii) such other and further relief as this Court deems just and proper.

Dated: January 2, 2012

EISNERAMPER LLP

/s/ Thomas W. Buck
Thomas W. Buck

Accountants for the Official Committee of
Unsecured Creditors of Miller Health Care, LLC

EXHIBIT A



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*

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

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

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

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

**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

EXHIBIT 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”),¹ 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

¹ 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.

EXHIBIT C

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

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

**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
JULY 1, 2011 THROUGH JULY 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 July 1, 2011 through July 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>
\$31,972.50	(\$6,394.50)	\$25,578.00	\$105.45	\$25,683.45

WHEREFORE, EisnerAmper respectfully requests interim payment of fees for this Statement Period in the sum of \$31,972.50 together with expenses of \$105.45 for a total requested interim payment of \$25,683.45 in accordance with the terms of the Interim Compensation Order.

Respectfully submitted,

EISNERAMPER LLP

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

Dated: August 31, 2011

~ Exhibit A ~

Fabricated Plastics, Inc.
July 1, 2011 through July 31, 2011
Professional Time by Staff Member

Professional	Date	Description of Services	Rate	Hours	Fees
Thomas W. Buck	07/11/2011	development of due diligence request schedule (7/7)	435.00	1.1	478.50
Thomas W. Buck	07/11/2011	calls and correspondence with Committee counsel (7/7)	435.00	0.4	174.00
Thomas W. Buck	07/11/2011	conflict check and EA retention documentation (7/7)	435.00	0.9	391.50
Thomas W. Buck	07/11/2011	call with Miller CEO and follow-up correspondence	435.00	0.4	174.00
Thomas W. Buck	07/12/2011	prepare for onsite visit.	435.00	0.9	391.50
Thomas W. Buck	07/13/2011	analysis of data sent by CFO Singer` -comparative financials (.6)` -trends data (.4)` -AR data (.4)` - Cash flow (.5)	435.00	1.9	826.50
Thomas W. Buck	07/13/2011	Meeting with CEO` -historical data (1.1)` -financial performance (.9)` -facility tour (.4)` -strategic alternatives (.7)	435.00	3.1	1,348.50
Thomas W. Buck	07/13/2011	travel time: entered at 50% time to reflect 50% fees	435.00	1.0	435.00
Thomas W. Buck	07/13/2011	call with Committee counsel and follow-up	435.00	0.4	174.00
Thomas W. Buck	07/13/2011	draft summary report of initial visit findings	435.00	1.1	478.50
Thomas W. Buck	07/13/2011	conference call with Committee counsel to review initial finding and develop strategy.	435.00	0.5	217.50
Thomas W. Buck	07/13/2011	financial analysis of Debtor performance	435.00	1.9	826.50
Thomas W. Buck	07/14/2011	analysis and followup related to Singer retention	435.00	0.3	130.50
Thomas W. Buck	07/14/2011	analysis related to ` budget (1.0)` census (.5)` trial balance (.8)	435.00	2.3	1,000.50
Thomas W. Buck	07/15/2011	preparation and participation for call with CFO	435.00	0.8	348.00
Thomas W. Buck	07/15/2011	call with CEO of Miller	435.00	0.4	174.00
Thomas W. Buck	07/15/2011	preparation, participation and follow-up on call with Committee	435.00	0.5	217.50
Thomas W. Buck	07/15/2011	analysis of monthly reporting package	435.00	1.8	783.00
Thomas W. Buck	07/15/2011	analysis of property lease	435.00	1.1	478.50
Thomas W. Buck	07/15/2011	analysis of Tandem Health related loan	435.00	0.9	391.50
Thomas W. Buck	07/15/2011	follow up calls with Committee counsel	435.00	0.4	174.00
Thomas W. Buck	07/19/2011	financial analysis of historical data	435.00	1.9	826.50
Thomas W. Buck	07/20/2011	analysis and report writing for Committee related to income statement and balance sheet	435.00	2.2	957.00
Thomas W. Buck	07/20/2011	analysis and report writing for Committee related to census trends	435.00	0.9	391.50
Thomas W. Buck	07/20/2011	analysis and report writing for Committee related to accounts receivable and collections rollforward reconciliation	435.00	1.4	609.00
Thomas W. Buck	07/20/2011	summarizing findings of initial analysis for Committee	435.00	0.9	391.50
Thomas W. Buck	07/21/2011	travel to Trenton roundtrip entered as 50% of time to reflect 50% of fees	435.00	0.9	391.50
Thomas W. Buck	07/21/2011	meeting with Debtor prior to 341 to discuss case	435.00	1.5	652.50
Thomas W. Buck	07/21/2011	call with Committee counsel	435.00	0.3	130.50
Thomas W. Buck	07/22/2011	analyze cash flow	435.00	0.9	391.50
Thomas W. Buck	07/22/2011	model scope and framework	435.00	1.4	609.00
Thomas W. Buck	07/25/2011	general ledger detail buildup	435.00	2.3	1,000.50
Thomas W. Buck	07/25/2011	model conception and mapping	435.00	2.1	913.50
Thomas W. Buck	07/25/2011	model template	435.00	1.9	826.50
Thomas W. Buck	07/25/2011	populate historical data IS,BS, census, collections, etc	435.00	2.4	1,044.00

Fabricated Plastics, Inc.
July 1, 2011 through July 31, 2011
Professional Time by Staff Member

Professional	Date	Description of Services	Rate	Hours	Fees
Thomas W. Buck	07/26/2011	dynamically link historical date	435.00	3.2	1,392.00
Thomas W. Buck	07/26/2011	bifurcate debt	435.00	0.9	391.50
Thomas W. Buck	07/26/2011	PP&E amortization schedule	435.00	0.8	348.00
Thomas W. Buck	07/26/2011	develop roll forward mechanisms	435.00	1.9	826.50
Thomas W. Buck	07/27/2011	financial modeling` -create amortization schedule for buy-out option (.9)` -layer assumptions related to debt and interest (1.0)` -layer assumptions related to priority claims (.7)` -layer assumptions related to restructuring expenses (.5)` -layer assumptions related to cost savings initiatives (1.1)	435.00	4.2	1,827.00
Thomas W. Buck	07/27/2011	review data from R. Singer and respond	435.00	0.6	261.00
Thomas W. Buck	07/27/2011	correspondence with Debtor counsel on compensation, comparative market analysis, and other issues	435.00	0.3	130.50
Thomas W. Buck	07/27/2011	reconcile historical cash flows and make adjusting entries	435.00	1.9	826.50
Thomas W. Buck	07/27/2011	financial model wage and expense assumptions. develop wage building	435.00	2.3	1,000.50
Thomas W. Buck	07/27/2011	correspondence with CFO on questions related to modeling assumptions and historical discrepancies	435.00	0.8	348.00
Thomas W. Buck	07/27/2011	administrator compensation analysis	435.00	0.5	217.50
Thomas W. Buck	07/27/2011	review of Debtor compensation survey	435.00	0.3	130.50
Thomas W. Buck	07/28/2011	prep and participation on call with Committee counsel	435.00	0.5	217.50
Thomas W. Buck	07/28/2011	develop and reconcile annual, quarterly, and common size presentations	435.00	1.6	696.00
Thomas W. Buck	07/28/2011	create mortgage amortization for relief assumptions	435.00	0.9	391.50
Thomas W. Buck	07/28/2011	develop value range assessment	435.00	1.4	609.00
Thomas W. Buck	07/28/2011	develop capital expenditure assumptions	435.00	1.0	435.00
Thomas W. Buck	07/28/2011	develop assumptions for reimbursement rates and average daily census counts	435.00	1.2	522.00
Thomas W. Buck	07/28/2011	lease and note analysis	435.00	0.8	348.00
Thomas W. Buck	07/29/2011	roundtrip travel Wall to Lawrenceville billed at 50% time to represent 50% of fees	435.00	1.0	435.00
Thomas W. Buck	07/29/2011	meeting with interim CFO to review financials, model assumptions, and other issues	435.00	1.9	826.50
Thomas W. Buck	07/29/2011	prep for meeting with CFO	435.00	0.5	217.50
Thomas W. Buck	07/29/2011	set print areas, footers, disclaimers, and print copies for meeting	435.00	0.8	348.00
Thomas W. Buck	07/29/2011	review and comment of landlord 2004 requests	435.00	0.4	174.00
Thomas W. Buck	07/29/2011	review committee update	435.00	0.2	87.00
Thomas W. Buck	07/29/2011	research on comparable buildings	435.00	0.5	217.50
Thomas W. Buck Total				73.5	31,972.50
Grand Total				73.5	\$31,972.50

~ Exhibit B ~

Fabricated Plastics, Inc.
July 1, 2011 through July 31, 2011
Professional Schedule of Time by Date Order

Professional	Date	Description of Services	Rate	Hours	Fees
Thomas W. Buck	07/11/2011	development of due diligence request schedule (7/7)	\$ 435.00	1.1	\$ 478.50
Thomas W. Buck	07/11/2011	calls and correspondence with Committee counsel (7/7)	\$ 435.00	0.4	\$ 174.00
Thomas W. Buck	07/11/2011	conflict check and EA retention documentation (7/7)	\$ 435.00	0.9	\$ 391.50
Thomas W. Buck	07/11/2011	call with Miller CEO and follow-up correspondence	\$ 435.00	0.4	\$ 174.00
Thomas W. Buck	07/12/2011	prepare for onsite visit.	\$ 435.00	0.9	\$ 391.50
Thomas W. Buck	07/13/2011	analysis of data sent by CFO Singer` -comparative financials (.6)` -trends data (.4)` -AR data (.4)` -Cash flow (.5)	\$ 435.00	1.9	\$ 826.50
Thomas W. Buck	07/13/2011	Meeting with CEO` -historical data (1.1)` -financial performance (.9)` -facility tour (.4)` -strategic alternatives (.7)	\$ 435.00	3.1	\$ 1,348.50
Thomas W. Buck	07/13/2011	travel time: entered at 50% time to reflect 50% fees	\$ 435.00	1.0	\$ 435.00
Thomas W. Buck	07/13/2011	call with Committee counsel and follow-up	\$ 435.00	0.4	\$ 174.00
Thomas W. Buck	07/13/2011	draft summary report of initial visit findings	\$ 435.00	1.1	\$ 478.50
Thomas W. Buck	07/13/2011	conference call with Committee counsel to review initial finding and develop strategy.	\$ 435.00	0.5	\$ 217.50
Thomas W. Buck	07/13/2011	financial analysis of Debtor performance	\$ 435.00	1.9	\$ 826.50
Thomas W. Buck	07/14/2011	analysis and followup related to Singer retention	\$ 435.00	0.3	\$ 130.50
Thomas W. Buck	07/14/2011	analysis related to ` budget (1.0)` census (.5)` trial balance (.8)	\$ 435.00	2.3	\$ 1,000.50
Thomas W. Buck	07/15/2011	preparation and participation for call with CFO	\$ 435.00	0.8	\$ 348.00
Thomas W. Buck	07/15/2011	call with CEO of Miller	\$ 435.00	0.4	\$ 174.00
Thomas W. Buck	07/15/2011	preparation, participation and follow-up on call with Committee	\$ 435.00	0.5	\$ 217.50
Thomas W. Buck	07/15/2011	analysis of monthly reporting package	\$ 435.00	1.8	\$ 783.00
Thomas W. Buck	07/15/2011	analysis of property lease	\$ 435.00	1.1	\$ 478.50
Thomas W. Buck	07/15/2011	analysis of Tandem Health related loan	\$ 435.00	0.9	\$ 391.50
Thomas W. Buck	07/15/2011	follow up calls with Committee counsel	\$ 435.00	0.4	\$ 174.00
Thomas W. Buck	07/19/2011	financial analysis of historical data	\$ 435.00	1.9	\$ 826.50
Thomas W. Buck	07/20/2011	analysis and report writing for Committee related to income statement and balance sheet	\$ 435.00	2.2	\$ 957.00
Thomas W. Buck	07/20/2011	analysis and report writing for Committee related to census trends	\$ 435.00	0.9	\$ 391.50
Thomas W. Buck	07/20/2011	analysis and report writing for Committee related to accounts receivable and collections rollforward reconciliation	\$ 435.00	1.4	\$ 609.00
Thomas W. Buck	07/20/2011	summarizing findings of initial analysis for Committee	\$ 435.00	0.9	\$ 391.50
Thomas W. Buck	07/21/2011	travel to Trenton roundtrip entered as 50% of time to reflect 50% of fees	\$ 435.00	0.9	\$ 391.50
Thomas W. Buck	07/21/2011	meeting with Debtor prior to 341 to discuss case	\$ 435.00	1.5	\$ 652.50
Thomas W. Buck	07/21/2011	call with Committee counsel	\$ 435.00	0.3	\$ 130.50
Thomas W. Buck	07/22/2011	analyze cash flow	\$ 435.00	0.9	\$ 391.50
Thomas W. Buck	07/22/2011	model scope and framework	\$ 435.00	1.4	\$ 609.00
Thomas W. Buck	07/25/2011	general ledger detail buildup	\$ 435.00	2.3	\$ 1,000.50
Thomas W. Buck	07/25/2011	model conception and mapping	\$ 435.00	2.1	\$ 913.50
Thomas W. Buck	07/25/2011	model template	\$ 435.00	1.9	\$ 826.50
Thomas W. Buck	07/25/2011	populate historical data IS,BS, census, collections, etc	\$ 435.00	2.4	\$ 1,044.00
Thomas W. Buck	07/26/2011	dynamically link historical data	\$ 435.00	3.2	\$ 1,392.00
Thomas W. Buck	07/26/2011	biforcate debt	\$ 435.00	0.9	\$ 391.50
Thomas W. Buck	07/26/2011	PP&E amortization schedule	\$ 435.00	0.8	\$ 348.00

Fabricated Plastics, Inc.
July 1, 2011 through July 31, 2011
Professional Schedule of Time by Date Order

Professional	Date	Description of Services	Rate	Hours	Fees
Thomas W. Buck	07/26/2011	develop roll forward mechanisms	\$ 435.00	1.9	\$ 826.50
Thomas W. Buck	07/27/2011	financial modeling` -create amortization schedule for buy-out option (.9)` -layer assumptions related to debt and interest (1.0)` -layer assumptions related to priority claims (.7)` -layer assumptions related to restructuring expenses (.5)` -layer assumptions related to cost savings initiatives (1.1)	\$ 435.00	4.2	\$ 1,827.00
Thomas W. Buck	07/27/2011	review data from R. Singer and respond	\$ 435.00	0.6	\$ 261.00
Thomas W. Buck	07/27/2011	correspondence with Debtor counsel on compensation, comparative market analysis, and other issues	\$ 435.00	0.3	\$ 130.50
Thomas W. Buck	07/27/2011	reconcile historical cash flows and make adjusting entries	\$ 435.00	1.9	\$ 826.50
Thomas W. Buck	07/27/2011	financial model wage and expense assumptions. develop wage building	\$ 435.00	2.3	\$ 1,000.50
Thomas W. Buck	07/27/2011	correspondence with CFO on questions related to modeling assumptions and historical discrepancies	\$ 435.00	0.8	\$ 348.00
Thomas W. Buck	07/27/2011	administrator compensation analysis	\$ 435.00	0.5	\$ 217.50
Thomas W. Buck	07/27/2011	review of Debtor compensation survey	\$ 435.00	0.3	\$ 130.50
Thomas W. Buck	07/28/2011	prep and participation on call with Committee counsel	\$ 435.00	0.5	\$ 217.50
Thomas W. Buck	07/28/2011	develop and reconcile annual, quarterly, and common size presentations	\$ 435.00	1.6	\$ 696.00
Thomas W. Buck	07/28/2011	create mortgage amortization for relief assumptions	\$ 435.00	0.9	\$ 391.50
Thomas W. Buck	07/28/2011	develop value range assessment	\$ 435.00	1.4	\$ 609.00
Thomas W. Buck	07/28/2011	develop capital expenditure assumptions	\$ 435.00	1.0	\$ 435.00
Thomas W. Buck	07/28/2011	develop assumptions for reimbursement rates and average daily census counts	\$ 435.00	1.2	\$ 522.00
Thomas W. Buck	07/28/2011	lease and note analysis	\$ 435.00	0.8	\$ 348.00
Thomas W. Buck	07/29/2011	roundtrip travel Wall to Lawrenceville billed at 50% time to represent 50% of fees	\$ 435.00	1.0	\$ 435.00
Thomas W. Buck	07/29/2011	meeting with interim CFO to review financials, model assumptions, and other issues	\$ 435.00	1.9	\$ 826.50
Thomas W. Buck	07/29/2011	prep for meeting with CFO	\$ 435.00	0.5	\$ 217.50
Thomas W. Buck	07/29/2011	set print areas, footers, disclaimers, and print copies for meeting	\$ 435.00	0.8	\$ 348.00
Thomas W. Buck	07/29/2011	review and comment of landlord 2004 requests	\$ 435.00	0.4	\$ 174.00
Thomas W. Buck	07/29/2011	review committee update	\$ 435.00	0.2	\$ 87.00
Thomas W. Buck	07/29/2011	research on comparable buildings	\$ 435.00	0.5	\$ 217.50
Grand Total				73.5	\$31,972.50

~ Exhibit C ~

Fabricated Plastics, Inc.
July 1, 2011 through July 31, 2011
Professional Time by Work Code

Professional	Date	Description of Services	Rate	Hours	Fees
Thomas W. Buck	07/13/2011	Meeting with CEO` -historical data (1.1)` -financil performance (.9)` -facility tour (.4)` -strategic alternatives (.7)	435.00	3.1	1,348.50
Thomas W. Buck	07/13/2011	draft summary report of initial visit findings	435.00	1.1	478.50
		Business Analysis		4.2	1,827.00
Thomas W. Buck	07/21/2011	meeting with Debtor prior to 341 to discuss case	435.00	1.5	652.50
Thomas W. Buck	07/29/2011	meeting with interim CFO to review financials, model assumptions, and other issues	435.00	1.9	826.50
Thomas W. Buck	07/29/2011	prep for meeting with CFO	435.00	0.5	217.50
		Client Meeting		3.4	1,479.00
Thomas W. Buck	07/11/2011	development of due diligence request schedule (7/7)	435.00	1.1	478.50
Thomas W. Buck	07/12/2011	prepare for onsite visit.	435.00	0.9	391.50
Thomas W. Buck	07/13/2011	analysis of data sent by CFO Singer` -comparative financials (.6)` -trends data (.4)` -AR data (.4)` -Cash flow (.5)	435.00	1.9	826.50
Thomas W. Buck	07/13/2011	financial analysis of Debtor performance	435.00	1.9	826.50
Thomas W. Buck	07/14/2011	ansalsis and followup related to Singer retention	435.00	0.3	130.50
Thomas W. Buck	07/14/2011	analysis related to ` budget (1.0)` census (.5)` trial balance (.8)	435.00	2.3	1,000.50
Thomas W. Buck	07/15/2011	preparation and participation for call with CFO	435.00	0.8	348.00
Thomas W. Buck	07/15/2011	call with CEO of Miller	435.00	0.4	174.00
Thomas W. Buck	07/15/2011	preparation, participation and follow-up on call with Committee	435.00	0.5	217.50
Thomas W. Buck	07/15/2011	analysis of monthly reporting package	435.00	1.8	783.00
Thomas W. Buck	07/15/2011	analysis of property lease	435.00	1.1	478.50
Thomas W. Buck	07/15/2011	analysis of Tandem Health related loan	435.00	0.9	391.50
Thomas W. Buck	07/19/2011	financial analysis of historical data	435.00	1.9	826.50
Thomas W. Buck	07/20/2011	analysis and report writing for Committee related to income statement and balance sheet	435.00	2.2	957.00
Thomas W. Buck	07/20/2011	analysis and report writing for Committee related to census trends	435.00	0.9	391.50
Thomas W. Buck	07/20/2011	analysis and report writing for Committee related to accounts receivable and collections rollforward reconciliation	435.00	1.4	609.00
Thomas W. Buck	07/20/2011	summarizing findings of initial analysis for Committee	435.00	0.9	391.50
Thomas W. Buck	07/22/2011	analyze cash flow	435.00	0.9	391.50
Thomas W. Buck	07/22/2011	model scope and framework	435.00	1.4	609.00
Thomas W. Buck	07/25/2011	general ledger detail buildup	435.00	2.3	1,000.50
Thomas W. Buck	07/25/2011	model conception and mappiong	435.00	2.1	913.50
Thomas W. Buck	07/25/2011	model template	435.00	1.9	826.50
Thomas W. Buck	07/25/2011	populate historical data IS,BS, census, collections, etc	435.00	2.4	1,044.00
Thomas W. Buck	07/26/2011	dynamically link historical date	435.00	3.2	1,392.00
Thomas W. Buck	07/26/2011	biforcate debt	435.00	0.9	391.50
Thomas W. Buck	07/26/2011	PP&E amortization schedule	435.00	0.8	348.00
Thomas W. Buck	07/26/2011	develop roll forward mechanisms	435.00	1.9	826.50
Thomas W. Buck	07/27/2011	financial modeling` -create amortization schedule for buy-out option (.9)` -layer assumptions related to debt and interest (1.0)` -layer assumptions related to priority claims (.7)` -layer assumptions related to restructuring expenses (.5)` -layer assumptions related to cost savings initiatives (1.1)	435.00	4.2	1,827.00

Fabricated Plastics, Inc.
July 1, 2011 through July 31, 2011
Professional Time by Work Code

Professional	Date	Description of Services	Rate	Hours	Fees
Thomas W. Buck	07/27/2011	reconcile historical cash flows and make adjusting entries	435.00	1.9	826.50
Thomas W. Buck	07/27/2011	financial model wage and expense assumptions. develop wage building	435.00	2.3	1,000.50
Thomas W. Buck	07/27/2011	administrator compensation analysis	435.00	0.5	217.50
Thomas W. Buck	07/27/2011	review of Debtor compensation survey	435.00	0.3	130.50
Thomas W. Buck	07/28/2011	develop and reconcile annual, quarterly, and common size presentations	435.00	1.6	696.00
Thomas W. Buck	07/28/2011	create mortgage amortization for relief assumptions	435.00	0.9	391.50
Thomas W. Buck	07/28/2011	develop value range assessment	435.00	1.4	609.00
Thomas W. Buck	07/28/2011	develop capital expenditure assumptions	435.00	1.0	435.00
Thomas W. Buck	07/28/2011	develop assumptions for reimbursement rates and average daily census counts	435.00	1.2	522.00
Thomas W. Buck	07/28/2011	lease and note analysis	435.00	0.8	348.00
Thomas W. Buck	07/29/2011	roundtrip travel Wall to Lawrenceville billed at 50% time to represent 50% of fees	435.00	1.0	435.00
Thomas W. Buck	07/29/2011	review and comment of landlord 2004 requests	435.00	0.4	174.00
Thomas W. Buck	07/29/2011	research on comparable buildings	435.00	0.5	217.50
		Data Analysis		57.0	24,795.00
Thomas W. Buck	07/11/2011	calls and correspondence with Committee counsel (7/7)	435.00	0.4	174.00
Thomas W. Buck	07/11/2011	conflict check and EA retention documentation (7/7)	435.00	0.9	391.50
Thomas W. Buck	07/11/2011	call with Miller CEO and follow-up correspondence	435.00	0.4	174.00
Thomas W. Buck	07/13/2011	travel time: entered at 50% time to reflect 50% fees	435.00	1.0	435.00
Thomas W. Buck	07/13/2011	call with Committee counsel and follow-up	435.00	0.4	174.00
Thomas W. Buck	07/13/2011	conference call with Committee counsel to review initial finding and develop strategy.	435.00	0.5	217.50
Thomas W. Buck	07/15/2011	follow up calls with Committee counsel	435.00	0.4	174.00
Thomas W. Buck	07/21/2011	call with Committee counsel	435.00	0.3	130.50
Thomas W. Buck	07/27/2011	review data from R. Singer and respond	435.00	0.6	261.00
Thomas W. Buck	07/27/2011	correspondence with Debtor counsel on compensation, comparative market analysis, and other issues	435.00	0.3	130.50
Thomas W. Buck	07/27/2011	correspondence with CFO on questions related to modeling assumptions and historical discrepancies	435.00	0.8	348.00
Thomas W. Buck	07/28/2011	prep and participation on call with Committee counsel	435.00	0.5	217.50
Thomas W. Buck	07/29/2011	review committee update	435.00	0.2	87.00
Thomas W. Buck	07/21/2011	travel to Trenton roundtrip entered as 50% of time to reflect 50% of fees	435.00	0.9	391.50
		Telephone Calls		7.6	3,306.00
Thomas W. Buck	07/29/2011	set print areas, footers, disclaimers, and print copies for meeting	435.00	0.8	348.00
		Travel Time		0.8	348.00
		Grand Total		73.5	\$ 31,972.50

~ Exhibit D ~

Summary of Disbursements

DISBURSEMENTS:	AMOUNT
a.) Telephone	
b.) Messenger Service	
c.) Photocopying pages @ \$ 0.20 per page	-
d.) Travel 188 miles @ \$ 0.560 per mile	105.45
e.) Postage	
f.) Overnight Mail	
g.) Facsimile Charges pages @ \$ 1.00 per page	-
h.) Other (Explain):	
Parking & Tolls	-
Pacer Charges	-
Disbursements Total:	\$ 105.45

EXHIBIT D

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

In the Matter of: **UNITED STATES BANKRUPTCY COURT
 FOR THE DISTRICT OF NEW JERSEY**

Miller Health Care, LLC Chapter 11
 : Case No. 11-28615-RTL
 :
 Debtor. : Hon. Raymond T. Lyons, Jr.

X

**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
AUGUST 1, 2011 THROUGH AUGUST 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 August 1, 2011 through August 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>
\$17,136.95	(\$3,427.39)	\$13,709.56	\$111.23	\$13,820.79

WHEREFORE, EisnerAmper respectfully requests interim payment of fees for this Statement Period in the sum of \$17,136.95 together with expenses of \$111.23 for a total requested interim payment of \$13,820.79 in accordance with the terms of the Interim Compensation Order.

Respectfully submitted,

EISNERAMPER LLP

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

Dated: September 23, 2011

~ Exhibit A ~

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

Professional	Date	Description of Services	Rate	Hours	Fees
Thomas W. Buck	08/01/2011	calls and correspondence related to` -lease` - capitalization methodd` -landlord real estate advisor` -distributions	445.00	0.9	400.50
Thomas W. Buck	08/01/2011	analysis of CMS reimbursement rate cuts	445.00	1.0	445.00
Thomas W. Buck	08/01/2011	analysis of Miller distributions	445.00	0.4	178.00
Thomas W. Buck	08/01/2011	review and provide comments on 2004 landlord request	445.00	0.4	178.00
Thomas W. Buck	08/01/2011	analysis of characterization of rent as capital lease	445.00	0.4	178.00
Thomas W. Buck	08/02/2011	update model for additional revision assumptions provided by CFO` -billing rate` -ADC` -capex` - headcount	445.00	2.7	1,201.50
Thomas W. Buck	08/02/2011	send draft model and comments to committee counsel	445.00	0.2	89.00
Thomas W. Buck	08/02/2011	analysis of tandem/behman payments	445.00	0.4	178.00
Thomas W. Buck	08/03/2011	preparation for meeting with T. Miller	445.00	1.2	538.45
Thomas W. Buck	08/03/2011	travel to Debtor billed at 50% of time to represent 50% of fees	445.00	1.0	445.00
Thomas W. Buck	08/03/2011	meeting with Debtor to review projections, strategy, underlying assumptions	445.00	2.1	934.50
Thomas W. Buck	08/03/2011	follow up call with Committee counsel regarding meeting and next steps	445.00	0.4	178.00
Thomas W. Buck	08/03/2011	collect regional broker data	445.00	0.2	89.00
Thomas W. Buck	08/08/2011	revise financial projections based on Debtor feedback` -revise summary key indicators (1.1)` - change DPO '14 to 60 days CEO (.4)` -adjust to \$9.5 million buyout 20 year (.9)` -adjust to \$950k rent (.4)□□` -increase Therapy to \$720k/year (.3)` - add 2% wage inflation (.4)□	445.00	3.4	1,513.00
Thomas W. Buck	08/08/2011	calls and correspondence with Debtor□`	445.00	0.4	178.00
Thomas W. Buck	08/08/2011	modify projections` -recalabrate and proof model (1.1)` -modify residual net present value calcualtion (.9)` -reset print formating (.4)	445.00	2.4	1,068.00
Thomas W. Buck	08/09/2011	call with Debtor regarding negotiations with landlord	445.00	0.4	178.00
Thomas W. Buck	08/09/2011	correspondence and followup call with Committee counsel	445.00	0.4	178.00
Thomas W. Buck	08/09/2011	draft email to Committee outlining assumptions of projections.	445.00	0.4	178.00
Thomas W. Buck	08/09/2011	calls with Debtor on landlord negotiations	445.00	0.5	222.50
Thomas W. Buck	08/09/2011	correspondence on Debtor personal guarantees	445.00	0.4	178.00
Thomas W. Buck	08/11/2011	draft update email to Committee and summary of projections	445.00	0.4	178.00
Thomas W. Buck	08/11/2011	follow up on potential A/R financing options	445.00	0.4	178.00
Thomas W. Buck	08/11/2011	follow up on open item requests	445.00	0.2	89.00
Thomas W. Buck	08/12/2011	request and vet multiple alternative scenario assumptions	445.00	1.4	623.00
Thomas W. Buck	08/15/2011	prepare for Committee meeting	445.00	0.5	222.50
Thomas W. Buck	08/15/2011	participation on Committee meeting and followup	445.00	2.1	934.50
Thomas W. Buck	08/15/2011	calls with Committee counsel and follow up	445.00	0.4	178.00

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

Professional	Date	Description of Services	Rate	Hours	Fees
Thomas W. Buck	08/17/2011	scenario analysis for discussions with landlord` long term lease (.8)` long term buyout (.5)` capacity expansion (.8)` adjusted capex (.3)` reconcilliation (.5)	445.00	2.9	1,290.50
Thomas W. Buck	08/17/2011	call with Debtor to discuss scenario analysis	445.00	0.2	89.00
Thomas W. Buck	08/17/2011	call with Committee counsel preparation for call	445.00	0.3	133.50
Thomas W. Buck	08/17/2011	itnerim call regarding open issues of negotiations with Committee counsel and follow up	445.00	0.2	89.00
Thomas W. Buck	08/17/2011	post meeting call with Committee counsel to outline next steps	445.00	0.4	178.00
Thomas W. Buck	08/18/2011	Call with CEO	445.00	0.4	178.00
Thomas W. Buck	08/19/2011	call with CEO and FA to hear get there revised assumptions in light of landlord position	445.00	0.2	89.00
Thomas W. Buck	08/19/2011	calls and correspondence with UCC counsel on due diligence process	445.00	0.2	89.00
Thomas W. Buck	08/19/2011	call with CEO to discuss open process	445.00	0.2	89.00
Thomas W. Buck	08/22/2011	follow up call with Debtor CEO	445.00	0.2	89.00
Thomas W. Buck	08/22/2011	call with UCC counsel on due diligence process	445.00	0.2	89.00
Thomas W. Buck	08/23/2011	1/2 time travel proxy for 50% travel time	445.00	1.0	445.00
Thomas W. Buck	08/23/2011	meeting with CEO on parallel path	445.00	1.0	445.00
Thomas W. Buck	08/23/2011	review data from Miller Healthcare	445.00	0.5	222.50
Thomas W. Buck	08/24/2011	develop 3rd party supplemental data package	445.00	3.1	1,379.50
Thomas W. Buck	08/29/2011	call with Creditor counsel	445.00	0.2	89.00
Thomas W. Buck	08/29/2011	correspondence with Debtor on due diligence requests	445.00	0.1	44.50
Thomas W. Buck	08/31/2011	call with Debtor	445.00	0.1	44.50
Thomas W. Buck	08/31/2011	call with Committee counsel	445.00	0.2	89.00
Thomas W. Buck	08/31/2011	analysis of Debtor assumptions	445.00	0.5	222.50
Thomas W. Buck	08/31/2011	follow up call with Committee counsel	445.00	0.1	44.50
Thomas W. Buck	08/31/2011	3rd call with Debtor counsel	445.00	0.3	133.50
Thomas W. Buck	08/31/2011	follow up call with Debtor on scheduling a negotiating meeting	445.00	0.1	44.50
Thomas W. Buck	08/31/2011	process fee application	445.00	0.9	400.50
Thomas W. Buck Total				38.5	17,136.95
Grand Total				38.5	\$17,136.95

~ Exhibit B ~

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

Professional	Date	Description of Services	Rate	Hours	Fees
Thomas W. Buck	08/01/2011	calls and correspondence related to` -lease` - capitalization methodod` -landlord real estate advisor` - distributions	\$ 445.00	0.9	\$ 400.50
Thomas W. Buck	08/01/2011	analysis of CMS reimbursement rate cuts	\$ 445.00	1.0	\$ 445.00
Thomas W. Buck	08/01/2011	analysis of Miller distributions	\$ 445.00	0.4	\$ 178.00
Thomas W. Buck	08/01/2011	review and provide comments on 2004 landlord request	\$ 445.00	0.4	\$ 178.00
Thomas W. Buck	08/01/2011	analysis of characterization of rent as capital lease	\$ 445.00	0.4	\$ 178.00
Thomas W. Buck	08/02/2011	update model for additional revision assumptions provided by CFO` -billing rate` -ADC` -capex` -headcount	\$ 445.00	2.7	\$ 1,201.50
Thomas W. Buck	08/02/2011	send draft model and comments to committee counsel	\$ 445.00	0.2	\$ 89.00
Thomas W. Buck	08/02/2011	analysis of tandem/behрман payments	\$ 445.00	0.4	\$ 178.00
Thomas W. Buck	08/03/2011	preparation for meeting with T. Miller	\$ 445.00	1.2	\$ 538.45
Thomas W. Buck	08/03/2011	travel to Debtor billed at 50% of time to represent 50% of fees	\$ 445.00	1.0	\$ 445.00
Thomas W. Buck	08/03/2011	meeting with Debtor to review projections, strategy, underlying assumptions	\$ 445.00	2.1	\$ 934.50
Thomas W. Buck	08/03/2011	follow up call with Committee counsel regarding meeting and next steps	\$ 445.00	0.4	\$ 178.00
Thomas W. Buck	08/03/2011	collect regional broker dataea	\$ 445.00	0.2	\$ 89.00
Thomas W. Buck	08/08/2011	revise financial projections based on Debtor feedback` - revise summary key indicators (1.1)` -change DPO '14 to 60 days CEO (.4)` -adjust to \$9.5 million buyout 20 year (.9)` -adjust to \$950k rent (.4)□□` -increase Therapy to \$720k/year (.3)` -add 2% wage inflation (.4)□	\$ 445.00	3.4	\$ 1,513.00
Thomas W. Buck	08/08/2011	calls and correspondence with Debtor□`	\$ 445.00	0.4	\$ 178.00
Thomas W. Buck	08/08/2011	modify projections` -recalabrate and proof model (1.1)` - modify residual net present value calcaultion (.9)` -reset print formating (.4)	\$ 445.00	2.4	\$ 1,068.00
Thomas W. Buck	08/09/2011	call with Debtor regarding negotiations with landlord	\$ 445.00	0.4	\$ 178.00
Thomas W. Buck	08/09/2011	correspondence and followup call with Committee counsel	\$ 445.00	0.4	\$ 178.00
Thomas W. Buck	08/09/2011	draft email to Committee outlining assumptions of projections.	\$ 445.00	0.4	\$ 178.00
Thomas W. Buck	08/09/2011	calls with Debtor on landlord negotiations	\$ 445.00	0.5	\$ 222.50
Thomas W. Buck	08/09/2011	correspondence on Debtor personal guarantees	\$ 445.00	0.4	\$ 178.00
Thomas W. Buck	08/11/2011	draft update email to Committee and summary of projections	\$ 445.00	0.4	\$ 178.00
Thomas W. Buck	08/11/2011	follow up on potential A/R financing options	\$ 445.00	0.4	\$ 178.00
Thomas W. Buck	08/11/2011	follow up on open item requests	\$ 445.00	0.2	\$ 89.00
Thomas W. Buck	08/12/2011	request and vet multiple alternative scenario assumptions	\$ 445.00	1.4	\$ 623.00
Thomas W. Buck	08/15/2011	prepare for Committee meeting	\$ 445.00	0.5	\$ 222.50
Thomas W. Buck	08/15/2011	participation on Committee meeting and followup	\$ 445.00	2.1	\$ 934.50
Thomas W. Buck	08/15/2011	calls with Committee counsel and follow up	\$ 445.00	0.4	\$ 178.00
Thomas W. Buck	08/17/2011	scenario analysis for discussions with landlord` long term lease (.8)` long term buyout (.5)` capacity expansion (.8)` adjusted capex (.3)` reconcilliation (.5)	\$ 445.00	2.9	\$ 1,290.50
Thomas W. Buck	08/17/2011	call with Debtor to discuss scenario analysis	\$ 445.00	0.2	\$ 89.00

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

Professional	Date	Description of Services	Rate	Hours	Fees
Thomas W. Buck	08/17/2011	call with Committee counsel preparation for call	\$ 445.00	0.3	\$ 133.50
Thomas W. Buck	08/17/2011	itnerim call regarding open issues of negotiations with Committee counsel and follow up	\$ 445.00	0.2	\$ 89.00
Thomas W. Buck	08/17/2011	post meeting call with Committee counsel to outline next steps	\$ 445.00	0.4	\$ 178.00
Thomas W. Buck	08/18/2011	Call with CEO	\$ 445.00	0.4	\$ 178.00
Thomas W. Buck	08/19/2011	call with CEO and FA to hear get there revised assumptions in light of landlord position	\$ 445.00	0.2	\$ 89.00
Thomas W. Buck	08/19/2011	calls and correspondence with UCC counsel on due diligence process	\$ 445.00	0.2	\$ 89.00
Thomas W. Buck	08/19/2011	call with CEO to discuss open process	\$ 445.00	0.2	\$ 89.00
Thomas W. Buck	08/22/2011	follow up call with Debtor CEO	\$ 445.00	0.2	\$ 89.00
Thomas W. Buck	08/22/2011	call with UCC counsel on due diligence process	\$ 445.00	0.2	\$ 89.00
Thomas W. Buck	08/23/2011	1/2 time travel proxy for 50% travel time	\$ 445.00	1.0	\$ 445.00
Thomas W. Buck	08/23/2011	meeting with CEO on parallel path	\$ 445.00	1.0	\$ 445.00
Thomas W. Buck	08/23/2011	review data from Miller Healthcare	\$ 445.00	0.5	\$ 222.50
Thomas W. Buck	08/24/2011	develop 3rd party supplemental data package	\$ 445.00	3.1	\$ 1,379.50
Thomas W. Buck	08/29/2011	call with Creditor counsel	\$ 445.00	0.2	\$ 89.00
Thomas W. Buck	08/29/2011	correspondence with Debtor on due diligence requests	\$ 445.00	0.1	\$ 44.50
Thomas W. Buck	08/31/2011	call with Debtor	\$ 445.00	0.1	\$ 44.50
Thomas W. Buck	08/31/2011	call with Committee counsel	\$ 445.00	0.2	\$ 89.00
Thomas W. Buck	08/31/2011	analysis of Debtor assumptions	\$ 445.00	0.5	\$ 222.50
Thomas W. Buck	08/31/2011	follow up call with Committee counsel	\$ 445.00	0.1	\$ 44.50
Thomas W. Buck	08/31/2011	3rd call with Debtor counsel	\$ 445.00	0.3	\$ 133.50
Thomas W. Buck	08/31/2011	follow up call with Debtor on scheduling a negotiating meeting	\$ 445.00	0.1	\$ 44.50
Thomas W. Buck	08/31/2011	process fee application	\$ 445.00	0.9	\$ 400.50
Grand Total				38.5	\$17,136.95

~ Exhibit C ~

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

Professional	Date	Description of Services	Rate	Hours	Fees
Thomas W. Buck	08/03/2011	meeting with Debtor to review projections, strategy, underlying assumptions	445.00	2.1	934.50
Thomas W. Buck	08/15/2011	participation on Committee meeting and followup	445.00	2.1	934.50
Thomas W. Buck	08/15/2011	calls with Committee counsel and follow up	445.00	0.4	178.00
Thomas W. Buck	08/23/2011	meeting with CEO on parallel path	445.00	1.0	445.00
Thomas W. Buck	08/23/2011	review data from Miller Healthcare	445.00	0.5	222.50
		Client Meeting		6.1	2,714.50
Thomas W. Buck	08/11/2011	follow up on potential A/R financing options	445.00	0.4	178.00
Thomas W. Buck	08/11/2011	follow up on open item requests	445.00	0.2	89.00
		Corporate Finance		0.6	267.00
Thomas W. Buck	08/01/2011	analysis of CMS reimbursement rate cuts	445.00	1.0	445.00
Thomas W. Buck	08/01/2011	analysis of Miller distributions	445.00	0.4	178.00
Thomas W. Buck	08/01/2011	review and provide comments on 2004 landlord request	445.00	0.4	178.00
Thomas W. Buck	08/01/2011	analysis of characterization of rent as capital lease	445.00	0.4	178.00
Thomas W. Buck	08/02/2011	update model for additional revision assumptions provided by CFO` -billing rate` -ADC` -capex` - headcount	445.00	2.7	1,201.50
Thomas W. Buck	08/02/2011	analysis of tandem/behрман payments	445.00	0.4	178.00
Thomas W. Buck	08/03/2011	preparation for meeting with T. Miller	445.00	1.2	538.45
Thomas W. Buck	08/08/2011	revise financial projections based on Debtor feedback` -revise summary key indicators (1.1)` - change DPO '14 to 60 days CEO (.4)` -adjust to \$9.5 million buyout 20 year (.9)` -adjust to \$950k rent (.4)□□` -increase Therapy to \$720k/year (.3)` -add 2% wage inflation (.4)□	445.00	3.4	1,513.00
Thomas W. Buck	08/09/2011	draft email to Committee outlining assumptions of projections.	445.00	0.4	178.00
Thomas W. Buck	08/15/2011	prepare for Committee meeting	445.00	0.5	222.50
Thomas W. Buck	08/17/2011	scenario analysis for discussions with landlord` long term lease (.8)` long term buyout (.5)` capacity expansion (.8)` adjusted capex (.3)` reconcilliation (.5)	445.00	2.9	1,290.50
Thomas W. Buck	08/24/2011	develop 3rd party supplemental data package	445.00	3.1	1,379.50
Thomas W. Buck	08/31/2011	analysis of Debtor assumptions	445.00	0.5	222.50
		Data Analysis		17.3	7,702.95
Thomas W. Buck	08/31/2011	process fee application	445.00	0.9	400.50
		Fee/Employment Application		0.9	400.50
Thomas W. Buck	08/01/2011	calls and correspondence related to` -lease` - capitalization methodod` -landlord real estate advisor` - distributions	445.00	0.9	400.50
Thomas W. Buck	08/02/2011	send draft model and comments to committee counsel	445.00	0.2	89.00
Thomas W. Buck	08/03/2011	follow up call with Committee counsel regarding meeting and next steps	445.00	0.4	178.00
Thomas W. Buck	08/03/2011	collect regional broker dataea	445.00	0.2	89.00

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

Professional	Date	Description of Services	Rate	Hours	Fees
Thomas W. Buck	08/08/2011	calls and correspondence with Debtor	445.00	0.4	178.00
Thomas W. Buck	08/08/2011	modify projections -recalabrate and proof model (1.1) -modify residual net present value calcaultion (.9) -reset print formating (.4)	445.00	2.4	1,068.00
Thomas W. Buck	08/09/2011	call with Debtor regarding negotiations with landlord	445.00	0.4	178.00
Thomas W. Buck	08/09/2011	correspondence and followup call with Committee counsel	445.00	0.4	178.00
Thomas W. Buck	08/09/2011	calls with Debtor on landlord negotiations	445.00	0.5	222.50
Thomas W. Buck	08/09/2011	correspondence on Debtor personal guarantees	445.00	0.4	178.00
Thomas W. Buck	08/11/2011	draft update email to Committee and summary of projections	445.00	0.4	178.00
Thomas W. Buck	08/12/2011	request and vet multiple alternative scenario assumptions	445.00	1.4	623.00
Thomas W. Buck	08/17/2011	call with Debtor to discuss scenario analysis	445.00	0.2	89.00
Thomas W. Buck	08/17/2011	call with Committee counsel preparation for call	445.00	0.3	133.50
Thomas W. Buck	08/17/2011	itnerim call regarding open issues of negotiations with Committee counsel and follow up	445.00	0.2	89.00
Thomas W. Buck	08/17/2011	post meeting call with Committee counsel to outline next steps	445.00	0.4	178.00
Thomas W. Buck	08/18/2011	Call with CEO	445.00	0.4	178.00
Thomas W. Buck	08/19/2011	call with CEO and FA to hear get there revised assumptions in light of landlord position	445.00	0.2	89.00
Thomas W. Buck	08/19/2011	calls and correspondence with UCC counsel on due diligence process	445.00	0.2	89.00
Thomas W. Buck	08/19/2011	call with CEO to discuss open process	445.00	0.2	89.00
Thomas W. Buck	08/22/2011	follow up call with Debtor CEO	445.00	0.2	89.00
Thomas W. Buck	08/22/2011	call with UCC counsel on due diligence process	445.00	0.2	89.00
Thomas W. Buck	08/29/2011	call with Creditor counsel	445.00	0.2	89.00
Thomas W. Buck	08/29/2011	correspondence with Debtor on due diligence	445.00	0.1	44.50
Thomas W. Buck	08/31/2011	call with Debtor	445.00	0.1	44.50
Thomas W. Buck	08/31/2011	call with Committee counsel	445.00	0.2	89.00
Thomas W. Buck	08/31/2011	follow up call with Committee counsel	445.00	0.1	44.50
Thomas W. Buck	08/31/2011	3rd call with Debtor counsel	445.00	0.3	133.50
Thomas W. Buck	08/31/2011	follow up call with Debtor on scheduling a negotiating meeting	445.00	0.1	44.50
		Telephone Calls		11.6	5,162.00
Thomas W. Buck	08/03/2011	travel to Debtor billed at 50% of time to represent 50% of fees	445.00	1.0	445.00
Thomas W. Buck	08/23/2011	1/2 time travel proxy for 50% travel time	445.00	1.0	445.00
		Travel Time		2.0	890.00
		Grand Total		38.5	\$ 17,136.95

~ Exhibit D ~

Summary of Disbursements

August 1, 2011 through August 31, 2011

DISBURSEMENTS:	AMOUNT
a.) Telephone	
b.) Messenger Service	
c.) Photocopying pages @ \$ 0.20 per page	-
d.) Travel 200.4 miles @ \$ 0.56 per mile	111.23
e.) Postage	
f.) Overnight Mail	
g.) Facsimile Charges pages @ \$ 1.00 per page	-
h.) Other (Explain):	
Parking & Tolls	-
Pacer Charges	-
Disbursements Total:	\$ 111.23

EXHIBIT E

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

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

X

**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
SEPTEMBER 1, 2011 THROUGH SEPTEMBER 30, 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 September 1, 2011 through September 30, 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:

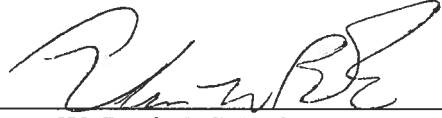
<u>Fees</u>	<u>Less 20%</u>	<u>Fee Payment</u>	<u>Expense Reimbursement</u>	<u>Total Interim</u>
\$7,636.00	(\$1,527.20)	<u>Requested</u>	<u>Requested</u>	<u>Request</u>
		\$6,108.80	\$0.00	\$6,108.80

WHEREFORE, EisnerAmper respectfully requests interim payment of fees for this Statement Period in the sum of \$7,636.00 together with expenses of \$0.00 for a total requested interim payment of \$6,108.80 in accordance with the terms of the Interim Compensation Order.

Respectfully submitted,

EISNERAMPER LLP

Dated: October 17, 2011

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

~ Exhibit A ~

Miller Health Care, LLC
September 1, 2011 through September 30, 2011
Time By Person

Professional	Date	Description of Services	Rate	Hours	Fees
Thomas W. Buck	09/01/2011	prep, participation and followup on Committee call	460.00	0.7	322.00
Thomas W. Buck	09/01/2011	review draft letters to be sent to Debtor	460.00	0.2	92.00
Thomas W. Buck	09/02/2011	travel roundtrip at 50% of time to represent 50% rate	460.00	0.9	414.00
Thomas W. Buck	09/02/2011	meeting with Miller and Singer	460.00	2.1	966.00
Thomas W. Buck	09/02/2011	call and followup with Creditor counsel	460.00	0.3	138.00
Thomas W. Buck	09/06/2011	call with creditor counsel	460.00	0.3	138.00
Thomas W. Buck	09/06/2011	analyze MORs for June and July	460.00	0.5	230.00
Thomas W. Buck	09/07/2011	call with Committee counsel on case	460.00	0.3	138.00
Thomas W. Buck	09/07/2011	call with Debtor on next steps	460.00	0.3	138.00
Thomas W. Buck	09/08/2011	call with Committee counsel	460.00	0.4	184.00
Thomas W. Buck	09/08/2011	call with Debtor	460.00	0.2	92.00
Thomas W. Buck	09/08/2011	2nd call with Committee counsel	460.00	0.3	138.00
Thomas W. Buck	09/08/2011	2nd call with Debtor	460.00	0.2	92.00
Thomas W. Buck	09/08/2011	3rd call with Debtor	460.00	0.2	92.00
Thomas W. Buck	09/09/2011	cash flow analysis	460.00	0.5	230.00
Thomas W. Buck	09/09/2011	calls and correspondence	460.00	0.2	92.00
Thomas W. Buck	09/12/2011	preparation for Committee call	460.00	0.4	184.00
Thomas W. Buck	09/12/2011	follow up call with Debtor counsel on drafting a Plan	460.00	0.3	138.00
Thomas W. Buck	09/13/2011	call with CEO of MHC on Plan	460.00	0.3	138.00
Thomas W. Buck	09/19/2011	review conceptual trust plans	460.00	0.6	276.00
Thomas W. Buck	09/19/2011	calls and correpondence with Creditor counsel	460.00	0.3	138.00
Thomas W. Buck	09/20/2011	follow up on 3rd party process	460.00	0.3	138.00
Thomas W. Buck	09/20/2011	follow up with Debtor on open items	460.00	0.3	138.00
Thomas W. Buck	09/22/2011	update Miller flash data	460.00	0.7	322.00
Thomas W. Buck	09/23/2011	fee application entered at 1/2 time to equate to staff billing	460.00	0.6	276.00
Thomas W. Buck	09/26/2011	line item expense detail categorization and summary	460.00	2.3	1,058.00
Thomas W. Buck	09/28/2011	review and comment on draft trust agreements	460.00	2.3	1,058.00
Thomas W. Buck	09/29/2011	follow up analysis on trust documentation	460.00	0.6	276.00

Thomas W. Buck Total

16.6 7,636.00

~ Exhibit B ~

Miller Health Care, LLC
September 1, 2011 through September 30, 2011
Time By Date

Professional	Date	Description of Services	Rate	Hours	Fees
Thomas W. Buck	09/01/2011	prep, participation and followup on Committee call	\$ 460.00	0.7	\$ 322.00
Thomas W. Buck	09/01/2011	review draft letters to be sent to Debtor	\$ 460.00	0.2	\$ 92.00
Thomas W. Buck	09/02/2011	travel roundtrip at 50% of time to represent 50% rate	\$ 460.00	0.9	\$ 414.00
Thomas W. Buck	09/02/2011	meeting with Miller and Singer	\$ 460.00	2.1	\$ 966.00
Thomas W. Buck	09/02/2011	call and followup with Creditor counsel	\$ 460.00	0.3	\$ 138.00
Thomas W. Buck	09/06/2011	call with creditor counsel	\$ 460.00	0.3	\$ 138.00
Thomas W. Buck	09/06/2011	analyze MORs for June and July	\$ 460.00	0.5	\$ 230.00
Thomas W. Buck	09/07/2011	call with Committee counsel on case	\$ 460.00	0.3	\$ 138.00
Thomas W. Buck	09/07/2011	call with Debtor on next steps	\$ 460.00	0.3	\$ 138.00
Thomas W. Buck	09/08/2011	call with Committee counsel	\$ 460.00	0.4	\$ 184.00
Thomas W. Buck	09/08/2011	call with Debtor	\$ 460.00	0.2	\$ 92.00
Thomas W. Buck	09/08/2011	2nd call with Committee counsel	\$ 460.00	0.3	\$ 138.00
Thomas W. Buck	09/08/2011	2nd call with Debtor	\$ 460.00	0.2	\$ 92.00
Thomas W. Buck	09/08/2011	3rd call with Debtor	\$ 460.00	0.2	\$ 92.00
Thomas W. Buck	09/09/2011	cash flow analysis	\$ 460.00	0.5	\$ 230.00
Thomas W. Buck	09/09/2011	calls and correspondence	\$ 460.00	0.2	\$ 92.00
Thomas W. Buck	09/12/2011	preparation for Committee call	\$ 460.00	0.4	\$ 184.00
Thomas W. Buck	09/12/2011	follow up call with Debtor counsel on drafting a Plan	\$ 460.00	0.3	\$ 138.00
Thomas W. Buck	09/13/2011	call with CEO of MHC on Plan	\$ 460.00	0.3	\$ 138.00
Thomas W. Buck	09/19/2011	review conceptual trust plans	\$ 460.00	0.6	\$ 276.00
Thomas W. Buck	09/19/2011	calls and correspondence with Creditor counsel	\$ 460.00	0.3	\$ 138.00
Thomas W. Buck	09/20/2011	follow up on 3rd party process	\$ 460.00	0.3	\$ 138.00
Thomas W. Buck	09/20/2011	follow up with Debtor on open items	\$ 460.00	0.3	\$ 138.00
Thomas W. Buck	09/22/2011	update Miller flash data	\$ 460.00	0.7	\$ 322.00
Thomas W. Buck	09/23/2011	fee application entered at 1/2 time to equate to staff billing	\$ 460.00	0.6	\$ 276.00
Thomas W. Buck	09/26/2011	line item expense detail categorization and summary	\$ 460.00	2.3	\$ 1,058.00
Thomas W. Buck	09/28/2011	review and comment on draft trust agreements	\$ 460.00	2.3	\$ 1,058.00
Thomas W. Buck	09/29/2011	follow up analysis on trust documentation	\$ 460.00	0.6	\$ 276.00

Grand Total

16.6 \$ 7,636.00

~ Exhibit C ~

Miller Health Care, LLC
September 1, 2011 through September 30, 2011
Time By Code

Professional	Date	Description of Services	Rate	Hours	Fees
Thomas W. Buck	09/01/2011	review draft letters to be sent to Debtor	460.00	0.2	92.00
		Business Operations		0.2	92.00
Thomas W. Buck	09/02/2011	meeting with Miller and Singer	460.00	2.1	966.00
		Client Meeting		2.1	966.00
Thomas W. Buck	09/06/2011	analyze MORs for June and July	460.00	0.5	230.00
Thomas W. Buck	09/09/2011	cash flow analysis	460.00	0.5	230.00
Thomas W. Buck	09/12/2011	preparation for Committee call	460.00	0.4	184.00
Thomas W. Buck	09/19/2011	review conceptual trust plans	460.00	0.6	276.00
Thomas W. Buck	09/20/2011	follow up on 3rd party process	460.00	0.3	138.00
Thomas W. Buck	09/20/2011	follow up with Debtor on open items	460.00	0.3	138.00
Thomas W. Buck	09/22/2011	update Miller flash data	460.00	0.7	322.00
Thomas W. Buck	09/26/2011	line item expense detail categorization and summary	460.00	2.3	1,058.00
Thomas W. Buck	09/28/2011	review and comment on draft trust agreements	460.00	2.3	1,058.00
Thomas W. Buck	09/29/2011	follow up analysis on trust documentation	460.00	0.6	276.00
		Data Analysis		8.5	3,910.00
Thomas W. Buck	09/23/2011	fee application entered at 1/2 time to equate to staff billing	460.00	0.6	276.00
		Fee/Employment Application		0.6	276.00
Thomas W. Buck	09/01/2011	prep, participation and followup on Committee call	460.00	0.7	322.00
Thomas W. Buck	09/02/2011	call and followup with Creditor counsel	460.00	0.3	138.00
Thomas W. Buck	09/06/2011	call with creditor counsel	460.00	0.3	138.00
Thomas W. Buck	09/07/2011	call with Committee counsel on case	460.00	0.3	138.00
Thomas W. Buck	09/07/2011	call with Debtor on next steps	460.00	0.3	138.00
Thomas W. Buck	09/08/2011	call with Committee counsel	460.00	0.4	184.00
Thomas W. Buck	09/08/2011	call with Debtor	460.00	0.2	92.00
Thomas W. Buck	09/08/2011	2nd call with Committee counsel	460.00	0.3	138.00
Thomas W. Buck	09/08/2011	2nd call with Debtor	460.00	0.2	92.00
Thomas W. Buck	09/08/2011	3rd call with Debtor	460.00	0.2	92.00
Thomas W. Buck	09/09/2011	calls and correspondence	460.00	0.2	92.00
Thomas W. Buck	09/12/2011	follow up call with Debtor counsel on drafting a Plan	460.00	0.3	138.00
Thomas W. Buck	09/13/2011	call with CEO of MHC on Plan	460.00	0.3	138.00
Thomas W. Buck	09/19/2011	calls and correspondence with Creditor counsel	460.00	0.3	138.00
		Telephone Calls		4.3	1,978.00
Thomas W. Buck	09/02/2011	travel roundtrip at 50% of time to represent 50% rate	460.00	0.9	414.00
		Travel Time		0.9	414.00
		Grand Total		16.6	\$ 7,636.00

~ Exhibit D ~

EXHIBIT F

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

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

X

**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:

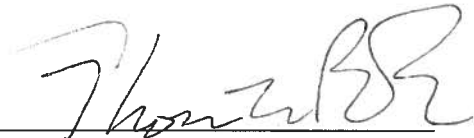
<u>Fees</u>	<u>Less 20%</u>	<u>Fee Payment Requested</u>	<u>Expense Reimbursement Requested</u>	<u>Total Interim Request</u>
\$9,246.00	(\$1,849.20)	\$7,396.80	\$77.28	\$7,474.08

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

Professional	Date	Description of Services	Rate	Hours	Fees
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
Thomas W. Buck Total				20.1	9,246.00
Grand Total				20.1	\$ 9,246.00

~ Exhibit B ~

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

Professional	Date	Description of Services	Rate	Hours	Fees
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 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

Grand Total

20.1 \$ 9,246.00

~ Exhibit C ~

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

Professional	Date	Description of Services	Rate	Hours	Fees
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
Thomas W. Buck	10/06/2011	prepare for committee call	460.00	0.5	230.00
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 reconcilliation	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	analysis of post petition financing option	460.00	1.5	690.00
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	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
		Data Analysis		15.8	7,268.00
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 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
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	10/24/2011	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
		Telephone Calls		4.3	1,978.00
		Grand Total		20.1	\$ 9,246.00

~ Exhibit D ~

Summary of Disbursements

October 1, 2011 through October 31, 2011

DISBURSEMENTS:	AMOUNT
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	-
Disbursements Total:	\$ 77.28

EXHIBIT G

PORZIO, BROMBERG & NEWMAN, P.C.

100 Southgate Parkway
Morristown, New Jersey 07962
Tel: (973) 538-4006
Warren J. Martin Jr., Esq.
Robert M. Schechter, Esq.

Attorneys for the Official Committee of
Unsecured Creditors of Miller Health Care, LLC.

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

In re

MILLER HEALTH CARE, LLC,

Debtors.

Chapter 11

Lead Case No. 11-28615 (RTL)

(Jointly Administered)

CERTIFICATION OF THOMAS W. BUCK

THOMAS W. BUCK certifies pursuant to 28 U.S.C. §1746, as follows:

1. I am Managing Director of EisnerAmper LLP ("Eisner"), accountants for the Official Committee of Unsecured Creditors (the "Committee") of Miler Health Care, LLC (the "Debtor"). I submit this Certification in connection with Eisner's First Interim Fee Application for an allowance of compensation for professional services rendered and reimbursement of expenses for the period from July 6, 2011 through and including October 31, 2011.

2. In accordance with 18 U.S.C. § 155 and the Rules of this Court, neither I nor any professional of my firm has entered into any agreement, written or oral, express or implied, with the Debtors, any creditor, or any other party in interest, or any attorney of such person, for the purpose of fixing the amount of any of the fees or other compensation to be allowed out of or paid from the assets of the debtors.

3. In accordance with section 504 of the Bankruptcy Code, no agreement or understanding exists between me, my firm or any attorney thereof, on the one hand, and any other person, on the other hand, for the division of such compensation as my firm may receive from the Court herein, nor will any division of fees prohibited by section 504 of the Bankruptcy Code be made by me, or any professional of my firm.

I certify, under penalty of perjury, that the foregoing statements made by me are true and correct, to the best of my knowledge, information, and belief.

Dated: January 2, 2012

EISNERAMPER LLP

/s/ Thomas W. Buck
Thomas W. Buck

Accountants for the Official Committee of
Unsecured Creditors of Miller Health Care, LLC

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

D.N.J. LBR 2016-1, FEE APPLICATION COVER SHEET

IN RE: Miller Health Care, LLC. APPLICANT: EisnerAmper LLP
CLIENT: Official Committee of Unsecured
CASE NO.: 11-28615 (RTL) Creditors
CHAPTER: 11 CASE FILED: June 18, 2011

COMPLETION AND SIGNING OF THIS FORM CONSTITUTES A CERTIFICATION
UNDER PENALTY OF PERJURY, PURSUANT TO 28 U.S.C. SECTION 1746.

RETENTION ORDER(S) ATTACHED

/s/ Thomas W. Buck 1/2/12
Thomas W. Buck DATE

SECTION 1 - FEE SUMMARY

INTERIM FEE APPLICATION NO. 1
Covering the period July 6, 2011
through October 31, 2011

	FEES	EXPENSES
TOTAL PREVIOUS FEES REQUESTED:	\$65,991.45	\$293.96
TOTAL FEES ALLOWED TO DATE:	\$52,793.16	\$293.96
TOTAL RETAINER (IF APPLICABLE):	\$0.00	\$0.00
TOTAL HOLDBACK (FROM PRIOR APPLICATIONS):	\$13,198.29	\$0.00
TOTAL RECEIVED BY APPLICANT:	\$0.00	\$0.00

NAME OF PROFESSIONAL & TITLE	YEAR ADMITTED	HOURS	RATE	FEES
Thomas W. Buck, Managing Director		73.5	435	\$31,972.50
Thomas W. Buck, Managing Director		38.5	445	\$17,136.95
Thomas W. Buck, Managing Director		36.7	460	\$16,882.00
TOTALS:		148.7		\$65,991.45

FEE TOTALS – SECTION 2	\$65,991.45
DISBURSEMENT TOTALS – SECTION 3	\$293.96
TOTAL FEE APPLICATION	\$66,285.41

SECTION II -SUMMARY OF SERVICES RENDERED

SERVICES RENDERED	HOURS	FEE
a) Asset Analysis and Recovery	0.0	\$0.00
b) Asset Disposition	0.0	\$0.00
c) Business Operations	0.0	\$0.00
d) Case Administration	0.0	\$0.00
e) Claims Administration and Objections	0.0	\$0.00
f) Employee Benefits/Pensions	0.0	\$0.00
g) Fee/Employment Applications	0.0	\$0.00
h) Fee/Employment Objections	0.0	\$0.00
i) Financing	0.0	\$0.00
j) Litigation (other than Avoidance Action Litigation)	0.0	\$0.00
k) Avoidance Action Litigation	0.0	\$0.00
l) Meetings of Creditors	0.0	\$0.00
m) Plan and Disclosure Statement	0.0	\$0.00
n) Relief from Stay Proceedings	0.0	\$0.00
o) Regulatory Compliance	0.0	\$0.00
p) Travel	0.0	\$0.00
q) Accounting/Auditing	148.7	\$65,991.45
r) Business Analysis	0.0	\$0.00
s) Corporate Finance and Valuation	0.0	\$0.00
t) Data Analysis	0.0	\$0.00
u) Litigation Consulting	0.0	\$0.00
v) Reconstruction Accounting	0.0	\$0.00
w) Tax Issues	0.0	\$0.00
x) Other (specify category)	0.0	\$0.00
SERVICES TOTAL:	148.7	\$65,991.45

SECTION III - SUMMARY OF DISBURSEMENTS

DISBURSEMENTS	AMOUNT
a) Computer Assisted Legal Research	\$0.00
b) Facsimile (with rates)	\$0.00
c) Long Distance Telephone / Conference Call Services	\$24.55
d) In-House Reproduction No. of Pages <u>0</u> Rate per Page <u>\$.20</u> (Max. \$.20/pg.)	\$0.00
e) Outside Reproduction	\$0.00
f) Outside Research	\$0.00
g) Filing/Court Fees	\$0.00
h) Court Reporting	\$0.00
i) Travel	\$269.41
j) Courier & Express Carriers (e.g. Federal Express)	\$0.00
k) Postage	\$0.00
l) Other – Service	\$0.00
DISBURSEMENTS TOTAL:	\$293.96

SECTION IV - CASE HISTORY

(Note: Items 3-6 are not applicable to applications under 11 U.S.C. § 506)

- (1) DATE CASE FILED: **June 18, 2011**
- (2) CHAPTER UNDER WHICH CASE WAS COMMENCED: **Chapter 11**
- (3) DATE OF RETENTION: **July 18, 2011**
(ANNEX COPY OF ORDER(S)) **(effective July 6, 2011)**
IF LIMIT ON NUMBERS OF HOURS OR OTHER LIMITATIONS TO RETENTION, SET FORTH:
- (4) SUMMARIZE IN BRIEF THE BENEFITS TO THE ESTATE AND ATTACH SUPPLEMENTS AS NEEDED **See attached Application.**
- (5) ANTICIPATED DISTRIBUTION TO CREDITORS: **Not applicable at this time.**
(A) ADMINISTRATION EXPENSES:
(B) SECURED CREDITORS:
(C) PRIORITY CREDITORS:
(D) GENERAL UNSECURED CREDITORS:
- (6) FINAL DISPOSITION OF CASE AND PERCENTAGE OF DIVIDEND PAID TO CREDITOR (IF APPLICABLE): **Not applicable at this time.**

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
Caption in Compliance with D.N.J. LBR 9004-2(c)	
PORZIO, BROMBERG & NEWMAN, P.C. 100 Southgate Parkway P.O. Box 1997 Morristown, New Jersey 07962 (973) 538-4006 Attorneys Appearing: Warren J. Martin Jr. (WM-0487) Robert M. Schechter (RS-0601) Kelly D. Curtin (KC-7620)	
<i>Counsel for the Official Committee of Unsecured Creditors of Miller Health Care, LLC</i>	
In re:	Chapter 11
MILLER HEALTH CARE, LLC,	Case No. 11-28615 (RTL)
Debtor.	Judge Raymond T. Lyons Jr.

**ORDER ALLOWING FIRST INTERIM FEE APPLICATION OF EISNERAMPER LLP
AS ACCOUNTANT TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES FOR THE PERIOD FROM JULY 6, 2011 THROUGH OCTOBER 31, 2011**

The relief set forth on the following page, numbered two (2) is hereby **ORDERED**.

Page (2)

Debtor: Miller Health Care, LLC

Case No.: 11-28615 (RTL)

Caption: Order Allowing First Interim Fee Application of EisnerAmper LLP as Accountant to the Official Committee of Unsecured Creditors for Compensation for Services Rendered and Reimbursement of Expenses for the Period from July 6, 2011 through October 31, 2011

This matter having been opened to the Court by the EisnerAmper LLP ("Eisner"), accountant to The Official Committee of Unsecured Creditors (the "Committee") of Miller Health Care, LLC, the above-captioned Debtor and Debtor-in-possession (the "Debtor"), upon its First Interim Application for compensating for services rendered in the amount of \$65,991.45 and reimbursement of expenses in the amount of \$293.96 for the period from July 6, 2011 through October 31, 2011 (the "Compensation Period"), upon adequate notice to the Debtor and other parties in interest, and the Court having considered all papers submitted, and for good cause shown:

IT IS HEREBY,

ORDERED, that Eisner is allowed a First Interim Fee Allowance for (i) services rendered in the amount of \$65,991.45 (which represents 100% of fees) and (ii) reimbursement of expenses incurred during the Compensation Period in the amount of \$293.96 (which represents 100% of expenses); and it is further

ORDERED that the Debtors are authorized to pay without further order of the Court the amounts allowed hereby to the extent that such amounts have not already been paid.