

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re: HEALTHQUARTERS, INC.

§ Case No. 22-11035- LSS
§
§
§

Debtor(s)

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under Chapter 7 of the United States Bankruptcy Code was filed on 11/02/2022. The undersigned trustee was appointed on 11/02/2022.
2. The trustee faithfully and properly fulfilled the duties enumerated in [11 U.S.C. §704](#).
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to [11 U.S.C. § 522](#), or have been or will be abandoned pursuant to [11 U.S.C. § 554](#). An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized the gross receipts of \$ 393,414.52

Funds were disbursed in the following amounts:

Payments made under an interim distribution	0.00
Administrative expenses	3,897.32
Bank service fees	17,253.56
Other payments to creditors	0.00
Non-estate funds paid to 3rd Parties	0.00
Exemptions paid to the debtor	0.00
Other payments to the debtor	0.00
Leaving a balance on hand of ¹	\$ 372,263.64

The remaining funds are available for distribution.

¹The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under [11 U.S.C. § 326\(a\)](#) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 07/03/2023 and the deadline for filing governmental claims was 07/03/2023. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$22,920.73. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$22,920.73, for a total compensation of \$22,920.73². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$22.49 for total expenses of \$22.49².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 11/19/2025

By: /s/ George L. Miller
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. §1320.4(a)(2) applies.

²If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D)

Form 1

Individual Estate Property Record and Report

Asset Cases

Exhibit A

Page: 1

Case No.: 22-11035- LSS

Trustee Name: (280160) George L. Miller

Case Name: HEALTHQUARTERS, INC.

Date Filed (f) or Converted (c): 11/02/2022 (f)

§ 341(a) Meeting Date: 11/28/2022

For Period Ending: 11/19/2025

Claims Bar Date: 07/03/2023

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Formally Abandoned OA=§554(a) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1 Silicon Valley Bank Savings, #1516 Order Granting Stipulation with Silicon Valley Bank Modifying the Automatic Stay to Allow Withdrawal of Funds and Payment of Silicon Valley Bank's Debt Obligation dated 01/30/2023 [D.I. 10]. Asset collateral for secured lender. Asset not administered.	0.00	0.00		0.00	FA
2 Silicon Valley Bank Checking #6173 Order Granting Stipulation with Silicon Valley Bank Modifying the Automatic Stay to Allow Withdrawal of Funds and Payment of Silicon Valley Bank's Debt Obligation dated 01/30/2023 [D.I. 10]. Asset collateral for secured lender. Asset not administered.	0.00	0.00		0.00	FA
3 Bank Account: Security Deposit, Silicon Valley Bank #1879 Order Granting Stipulation with Silicon Valley Bank Modifying the Automatic Stay to Allow Withdrawal of Funds and Payment of Silicon Valley Bank's Debt Obligation dated 01/30/2023 [D.I. 10]. Asset collateral for secured lender. Asset not administered.	0.00	0.00		0.00	FA
4 Bank Account: Operating Account, Silicon Valley Bank #1501 Order Granting Stipulation with Silicon Valley Bank Modifying the Automatic Stay to Allow Withdrawal of Funds and Payment of Silicon Valley Bank's Debt Obligation dated 01/30/2023 [D.I. 10]. Asset collateral for secured lender. Asset not administered.	7,997.48	0.00		0.00	FA
5 Bank Account: Operating Account, Silicon Valley Bank #1830 Order Granting Stipulation with Silicon Valley Bank Modifying the Automatic Stay to Allow Withdrawal of Funds and Payment of Silicon Valley Bank's Debt Obligation dated 01/30/2023 [D.I. 10]. Asset collateral for secured lender. Asset not administered.	13,794.65	0.00		0.00	FA
6 Intellectual Property: www.healthquarters.com. Internet Domain Name and Website. Asset collateral for secured lender. Asset not administered.	Unknown	0.00		0.00	FA
7 Intellectual Property: Instagram handle. Asset collateral for secured lender. Asset not administered.	Unknown	0.00		0.00	FA
8 Justworks Deposit - Wire Transfer Test (u)	0.06	0.06		0.06	FA
9 Tax Refund - MA Paid Family & Medical Leave, P/E 09/30/2022 (u)	66.22	66.22		66.22	FA
10 Employee Retention Tax Credits (u)	393,348.24	393,348.24		393,348.24	FA
10 Assets Totals (Excluding unknown values)	\$415,206.65	\$393,414.52		\$393,414.52	\$0.00

Form 1
Individual Estate Property Record and Report
Asset Cases

Exhibit A
Page: 2

Case No.: 22-11035- LSS
Case Name: HEALTHQUARTERS, INC.

Trustee Name: (280160) George L. Miller
Date Filed (f) or Converted (c): 11/02/2022 (f)
§ 341(a) Meeting Date: 11/28/2022
Claims Bar Date: 07/03/2023

For Period Ending: 11/19/2025

Major Activities Affecting Case Closing:

12/31/2022: Collection of Employee Retention Credits; Claims Review; Review of Chapter 5 claims.

07/19/2023: Collection of Employee Retention Credit for Q3 2021; Claims Review; Review of Chapter 5 claims.

12/31/2023: Claims Review; Research of Chapter 5 claims.

12/31/2024: Claims review.

Initial Projected Date Of Final Report (TFR): 03/31/2025

Current Projected Date Of Final Report (TFR): 11/19/2025 (Actual)

Form 2

Exhibit B

Page: 1

Cash Receipts And Disbursements Record

Case No.: 22-11035- LSS Trustee Name: George L. Miller (280160)
 Case Name: HEALTHQUARTERS, INC. Bank Name: TriState Capital Bank
 Taxpayer ID #: **_***7814 Account #: *****7091 Checking
 For Period Ending: 11/19/2025 Blanket Bond (per case limit): \$5,000,000.00
 Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
03/02/23		To Account #*****7091	Transfer from #7109 to #7091	9999-000	0.06		0.06
03/27/23		Justworks, Inc.	Retroactive Employee Retention Tax Credits		50,042.00		50,042.06
	{10}		Q2 2020 Retroactive Employee Retention Tax Credits \$35,000.00	1224-000			
	{10}		Q3 2020 Retroactive Employee Retention Tax Credits \$15,000.00	1224-000			
	{10}		FUTA Credit Reduction Tax Refund \$42.00	1224-000			
03/31/23		TriState Capital Bank	Bank and Technology Services Fees	2600-000		7.86	50,034.20
04/04/23	{9}	The Commonwealth of Massachusetts Department of Revenue	9/30/2022 MA Refund - Family & Medical Leave	1224-000	66.22		50,100.42
04/28/23		TriState Capital Bank	Bank and Technology Services Fees	2600-000		74.92	50,025.50
05/17/23	100001	Vanguard	Invoice #PI-01870295 - New Plan Startup TPA	2990-000		500.00	49,525.50
05/31/23	100002	Creative Retirement Systems	Fees associated with the Termination of 401(k) Plan			2,125.00	47,400.50
			Final Valuation Fee - 2022 Admin Fees \$1,925.00	2990-000			
			Amendment to Freeze or Terminate the Plan \$200.00	2990-000			
05/31/23		TriState Capital Bank	Bank and Technology Services Fees	2600-000		87.95	47,312.55
06/30/23		TriState Capital Bank	Bank and Technology Services Fees	2600-000		76.62	47,235.93
07/07/23		Justworks, Inc.	Retroactive Employee Retention Tax Credits		215,338.39		262,574.32
	{10}		Q4 2020 Retroactive Employee Retention Tax Credits \$10,000.00	1224-000			
	{10}		Q1 2021 Retroactive Employee Retention Tax Credits \$92,706.96	1224-000			
	{10}		Q2 2021 Retroactive Employee Retention Tax Credits \$112,631.43	1224-000			
07/31/23		TriState Capital Bank	Bank and Technology Services Fees	2600-000		291.76	262,282.56
08/08/23		Justworks, Inc.	Retroactive Employee Retention Tax Credits Q3/2021		127,472.22		389,754.78
	{10}		Retroactive Employee Retention Tax Credits Q3/2021 \$127,967.85	1224-000			

Page Subtotals: \$392,918.89 \$3,164.11

Form 2

Exhibit B

Page: 2

Cash Receipts And Disbursements Record

Case No.: 22-11035- LSS Trustee Name: George L. Miller (280160)
 Case Name: HEALTHQUARTERS, INC. Bank Name: TriState Capital Bank
 Taxpayer ID #: **_***7814 Account #: *****7091 Checking
 For Period Ending: 11/19/2025 Blanket Bond (per case limit): \$5,000,000.00
 Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
			NY Interest Assessment Surcharge (NYIAS) -\$495.63	2990-000			
08/31/23		TriState Capital Bank	Bank and Technology Services Fees	2600-000		619.07	389,135.71
09/29/23		TriState Capital Bank	Bank and Technology Services Fees	2600-000		602.89	388,532.82
10/31/23		TriState Capital Bank	Bank and Technology Services Fees	2600-000		664.23	387,868.59
11/30/23		TriState Capital Bank	Bank and Technology Services Fees	2600-000		621.65	387,246.94
12/29/23		TriState Capital Bank	Bank and Technology Services Fees	2600-000		599.96	386,646.98
01/31/24		TriState Capital Bank	Bank and Technology Services Fees	2600-000		679.96	385,967.02
02/12/24	100003	International Sureties, LTD.	2024 Blanket Bond #612419194; Term of 01/01/2024 - 01/01/2025	2300-000		453.42	385,513.60
02/29/24		TriState Capital Bank	Bank and Technology Services Fees	2600-000		596.13	384,917.47
03/29/24		TriState Capital Bank	Bank and Technology Services Fees	2600-000		594.72	384,322.75
04/30/24		TriState Capital Bank	Bank and Technology Services Fees	2600-000		655.23	383,667.52
05/31/24		TriState Capital Bank	Bank and Technology Services Fees	2600-000		633.68	383,033.84
06/28/24		TriState Capital Bank	Bank and Technology Services Fees	2600-000		571.41	382,462.43
07/31/24		TriState Capital Bank	Bank and Technology Services Fees	2600-000		672.44	381,789.99
08/30/24		TriState Capital Bank	Bank and Technology Services Fees	2600-000		610.23	381,179.76
09/30/24		TriState Capital Bank	Bank and Technology Services Fees	2600-000		588.95	380,590.81
10/31/24		TriState Capital Bank	Bank and Technology Services Fees	2600-000		669.21	379,921.60
11/29/24		TriState Capital Bank	Bank and Technology Services Fees	2600-000		566.76	379,354.84
12/31/24		TriState Capital Bank	Bank and Technology Services Fees	2600-000		667.00	378,687.84
01/27/25	100004	International Sureties, LTD.	2025 Blanket Bond #612420107; Term of 01/01/2025 - 01/01/2026	2300-000		323.27	378,364.57
01/31/25		TriState Capital Bank	Bank and Technology Services Fees	2600-000		627.11	377,737.46
02/28/25		TriState Capital Bank	Bank and Technology Services Fees	2600-000		565.10	377,172.36
03/31/25		TriState Capital Bank	Bank and Technology Services Fees	2600-000		584.35	376,588.01
04/30/25		TriState Capital Bank	Bank and Technology Services Fees	2600-000		643.87	375,944.14
05/30/25		TriState Capital Bank	Bank and Technology Services Fees	2600-000		602.53	375,341.61
06/30/25		TriState Capital Bank	Bank and Technology Services Fees	2600-000		581.51	374,760.10

Page Subtotals: \$0.00 \$14,994.68

Form 2

Exhibit B

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Cash Receipts And Disbursements Record

Case No.: 22-11035- LSS Trustee Name: George L. Miller (280160)
 Case Name: HEALTHQUARTERS, INC. Bank Name: TriState Capital Bank
 Taxpayer ID #: **-***7814 Account #: *****7091 Checking
 For Period Ending: 11/19/2025 Blanket Bond (per case limit): \$5,000,000.00
 Separate Bond (if applicable): N/A

1	2	3	4	5	6	7	
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
07/16/25		Transfer Debit to Western Alliance Bank acct XXXXXX6048	Transition Debit to Western Alliance Bank acct XXXXXX6048	9999-000		374,760.10	0.00

COLUMN TOTALS	392,918.89	392,918.89	\$0.00
Less: Bank Transfers/CDs	0.06	374,760.10	
Subtotal	392,918.83	18,158.79	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$392,918.83	\$18,158.79	

Form 2

Exhibit B

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Cash Receipts And Disbursements Record

Case No.: 22-11035- LSS Trustee Name: George L. Miller (280160)
 Case Name: HEALTHQUARTERS, INC. Bank Name: Western Alliance Bank
 Taxpayer ID #: **-***7814 Account #: *****6048 Checking Account
 For Period Ending: 11/19/2025 Blanket Bond (per case limit): \$5,000,000.00
 Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
07/16/25		Transfer Credit from TriState Capital Bank acct XXXXXX7091	Transition Credit from TriState Capital Bank acct XXXXXX7091	9999-000	374,760.10		374,760.10
07/31/25		Western Alliance Bank	Bank and Technology Services Fees	2600-000		660.76	374,099.34
08/29/25		Western Alliance Bank	Bank and Technology Services Fees	2600-000		579.59	373,519.75
09/30/25		Western Alliance Bank	Bank and Technology Services Fees	2600-000		638.56	372,881.19
10/31/25		Western Alliance Bank	Bank and Technology Services Fees	2600-000		617.55	372,263.64

COLUMN TOTALS	374,760.10	2,496.46	\$372,263.64
Less: Bank Transfers/CDs	374,760.10	0.00	
Subtotal	0.00	2,496.46	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$0.00	\$2,496.46	

Form 2

Exhibit B
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Cash Receipts And Disbursements Record

Case No.: 22-11035- LSS

Trustee Name: George L. Miller (280160)

Case Name: HEALTHQUARTERS, INC.

Bank Name: Western Alliance Bank

Taxpayer ID #: **_***7814

Account #: *****6048 Checking Account

For Period Ending: 11/19/2025

Blanket Bond (per case limit): \$5,000,000.00

Separate Bond (if applicable): N/A

Net Receipts:	\$392,918.89
Plus Gross Adjustments:	\$495.63
Less Payments to Debtor:	\$0.00
Less Other Noncompensable Items:	\$0.00
Net Estate:	\$393,414.52

TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCES
*****7091 Checking	\$392,918.83	\$18,158.79	\$0.00
*****7109 Wire Clearing Account	\$0.06	\$0.00	\$0.00
*****6048 Checking Account	\$0.00	\$2,496.46	\$372,263.64
	\$392,918.89	\$20,655.25	\$372,263.64

Exhibit C
Analysis of Claims Register
Case: 22-11035- LSS HEALTHQUARTERS, INC.

Claims Bar Date: 07/03/23

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
1	Redesign Health Inc. 85 5th Avenue 8th Floor New York, NY 10003 <4210-000 Personal Property & Intangibles - Consensual Liens> , 100	Secured 12/30/22		\$0.00 \$0.00	\$0.00	\$0.00
<u>Doc. #25</u> 11/10/2023 Withdrawal of Claim No. 1						
5A	D and J Industries LLC Cermele & Wood LLP 2 Westchester Park Drive, Suite 110 White Plains, NY 10604 <4120-000 Real Estate - Non-consensual Liens (judgments)> , 100	Secured 03/06/23		\$90,514.12 \$0.00	\$0.00	\$0.00
Claim reclassified from a secured claim to a general unsecured claim pursuant to Court Order dated 07/07/2025 [D.I. 46]						
11A	Silicon Valley Bank, a division of First-Citizens 3003 Tasman Drive Santa Clara, CA 95054 <4210-000 Personal Property & Intangibles - Consensual Liens> , 100	Secured 06/28/23		\$1,073,415.00 \$0.00	\$0.00	\$0.00
Claim reclassified from a secured claim to a general unsecured claim pursuant to Court Order dated 07/07/2025 [D.I. 46]						
12A	Schimenti Construction Company, LLC 575 Lexington Avenue New York, NY 10022 <4210-000 Personal Property & Intangibles - Consensual Liens> , 100	Secured 07/02/23		\$1,406,796.72 \$0.00	\$0.00	\$0.00
Claim reclassified from a secured claim to a general unsecured claim pursuant to Court Order dated 07/07/2025 [D.I. 46]						
CCAEX P	Ciardi Ciardi & Astin 1204 N. King St. Wilmington, DE 19801 <3220-000 Attorney for Trustee Expenses (Other Firm) > , 200	Administrative 09/15/25		\$934.89 \$934.89	\$0.00	\$934.89

Exhibit C
Analysis of Claims Register
Case: 22-11035- LSS HEALTHQUARTERS, INC.

Claims Bar Date: 07/03/23

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
CCAFE E	Ciardi Ciardi & Astin 1204 N. King St. Wilmington, DE 19801 <3210-000 Attorney for Trustee Fees (Other Firm)> , 200	Administrative 09/15/25		\$18,260.00 \$18,260.00	\$0.00	\$18,260.00
FEE	George L. Miller 1628 John F. Kennedy Blvd. Suite 950 Philadelphia, PA 19103 <2100-000 Trustee Compensation> , 200	Administrative 09/01/23		\$22,920.73 \$22,920.73	\$0.00	\$22,920.73
MCTEX P	Miller Coffey Tate LLP 1628 JOHN F KENNEDY BLVD STE 950 Philadelphia, PA 19103 <3320-000 Accountant for Trustee Expenses (Trustee Firm)> , 200	Administrative 09/15/25		\$141.88 \$141.88	\$0.00	\$141.88
MCTFE E	Miller Coffey Tate LLP 1628 JOHN F KENNEDY BLVD STE 950 Philadelphia, PA 19103 <3310-000 Accountant for Trustee Fees (Trustee Firm)> , 200	Administrative 09/15/25		\$23,505.00 \$23,505.00	\$0.00	\$23,505.00
TE	George L. Miller 1628 John F. Kennedy Blvd. Suite 950 Philadelphia, PA 19103 <2200-000 Trustee Expenses> , 200	Administrative 09/15/25		\$22.49 \$22.49	\$0.00	\$22.49
2	RHI Holdings I, LLC 85 5th Avenue 8th Floor New York, NY 10003 <7100-000 General Unsecured - § 726(a)(2)> , 610 Doc. #26 11/10/2023 Withdrawal of Claim No. 2	Unsecured 12/30/22		\$0.00 \$0.00	\$0.00	\$0.00

Exhibit C
Analysis of Claims Register
Case: 22-11035- LSS HEALTHQUARTERS, INC.

Claims Bar Date: 07/03/23

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
3	CallisonRTKL Architects P.C. 2101 L Street NW Suite 200 Washington, DC 20037 <7100-000 General Unsecured - § 726(a)(2)> , 610	Unsecured 01/25/23		\$93,036.08 \$93,036.08	\$0.00	\$93,036.08
4	Cooley LLP Attn: J. Michael Kelly, Esq. 3 Embarcadero Center, 20th Floor San Francisco, CA 94111 <7100-000 General Unsecured - § 726(a)(2)> , 610	Unsecured 03/03/23		\$112,650.00 \$112,650.00	\$0.00	\$112,650.00
5B	D and J Industries LLC Cermele & Wood LLP 2 Westchester Park Drive, Suite 110 White Plains, NY 10604 <7100-000 General Unsecured - § 726(a)(2)> , 610 Claim reclassified from a secured claim to a general unsecured claim pursuant to Court Order dated 07/07/2025 [D.I. 46]	Unsecured 03/06/23		\$0.00 \$90,514.12	\$0.00	\$90,514.12
6	McKesson Medical-Surgical, Inc. c/o Wells Fargo Lockbox 933027 3585 Atlanta Ave Hapeville, GA 30354 <7100-000 General Unsecured - § 726(a)(2)> , 610	Unsecured 03/24/23		\$7,814.25 \$7,814.25	\$0.00	\$7,814.25
7	GSD Industries, LLC PO Box 158 Ringwood, NJ 07456 <7100-000 General Unsecured - § 726(a)(2)> , 610	Unsecured 04/06/23		\$21,929.04 \$21,929.04	\$0.00	\$21,929.04
8	Turnkey & Bespoke, LLC 1413 N Dominion Avenue Pasadena, CA 91104-1000 <7100-000 General Unsecured - § 726(a)(2)> , 610	Unsecured 04/10/23		\$2,375.00 \$2,375.00	\$0.00	\$2,375.00

Exhibit C
Analysis of Claims Register
Case: 22-11035- LSS HEALTHQUARTERS, INC.

Claims Bar Date: 07/03/23

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
9	Beyond Cooling LLC 264 W 40th Street Suite 401 New York, NY 10018 <7100-000 General Unsecured - § 726(a)(2)> , 610	Unsecured 04/20/23		\$11,316.07 \$11,316.07	\$0.00	\$11,316.07
10	Scalar, LLC PO Box 1031 Draper, UT 84020 <7100-000 General Unsecured - § 726(a)(2)> , 610	Unsecured 05/02/23		\$3,000.00 \$3,000.00	\$0.00	\$3,000.00
11B	Silicon Valley Bank, a division of First-Citizens 3003 Tasman Drive Santa Clara, CA 95054 <7100-000 General Unsecured - § 726(a)(2)> , 610 Claim reclassified from a secured claim to a general unsecured claim pursuant to Court Order dated 07/07/2025 [D.I. 46]	Unsecured 06/28/23		\$0.00 \$1,073,415.00	\$0.00	\$1,073,415.00
12B	Schimenti Construction Company, LLC 575 Lexington Avenue New York, NY 10022 <7100-000 General Unsecured - § 726(a)(2)> , 610 Claim reclassified from a secured claim to a general unsecured claim pursuant to Court Order dated 07/07/2025 [D.I. 46]	Unsecured 07/02/23		\$0.00 \$1,406,796.72	\$0.00	\$1,406,796.72
13	Jack Richards 714 Market Street #601 Tacoma, WA 82801 <7200-000 Tardy General Unsecured - § 726(a)(3)> , 620	Unsecured 07/31/23		\$4,000.00 \$4,000.00	\$0.00	\$4,000.00
14	Wythe Berry LLC Attn: Rachel Mittelman 29 Little Nassau Street, Suite 118 Brooklyn, NY 11205 <7100-000 General Unsecured - § 726(a)(2)> , 610 Claim deemed timely filed pursuant to Court Order dated 08/28/2023 [D.I. 23]. Claim disallowed pursuant to Court Order dated 06/16/2025 [D.I. 44].	Unsecured 09/27/23		\$574,280.75 \$0.00	\$0.00	\$0.00

Exhibit C

Analysis of Claims Register

Case: 22-11035- LSS HEALTHQUARTERS, INC.

Claims Bar Date: 07/03/23

Case Total: \$0.00 \$2,892,631.27

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 22-11035- LSS
 Case Name: HEALTHQUARTERS, INC.
 Trustee Name: George L. Miller

Balance on hand: \$ 372,263.64

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	Redesign Health Inc.	0.00	0.00	0.00	0.00
5A	D and J Industries LLC	90,514.12	0.00	0.00	0.00
11A	Silicon Valley Bank, a division of First-Citizens	1,073,415.00	0.00	0.00	0.00
12A	Schimenti Construction Company, LLC	1,406,796.72	0.00	0.00	0.00

Total to be paid to secured creditors: \$ 0.00
 Remaining balance: \$ 372,263.64

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - George L. Miller	22,920.73	0.00	22,920.73
Trustee, Expenses - George L. Miller	22.49	0.00	22.49
Accountant for Trustee, Fees - Miller Coffey Tate LLP	23,505.00	0.00	23,505.00
Accountant for Trustee, Expenses - Miller Coffey Tate LLP	141.88	0.00	141.88
Attorney for Trustee Fees (Other Firm) - Ciardi Ciardi & Astin	18,260.00	0.00	18,260.00
Attorney for Trustee Expenses (Other Firm) - Ciardi Ciardi & Astin	934.89	0.00	934.89

Total to be paid for chapter 7 administrative expenses: \$ 65,784.99
 Remaining balance: \$ 306,478.65

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments	Proposed Payment
None			

Total to be paid for prior chapter administrative expenses: \$ 0.00
 Remaining balance: \$ 306,478.65

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$0.00 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for priority claims:	\$	0.00
Remaining balance:	\$	<u>306,478.65</u>

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$2,822,846.28 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 10.9 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
2	RHI Holdings I, LLC	0.00	0.00	0.00
3	CallisonRTKL Architects P.C.	93,036.08	0.00	10,101.01
4	Cooley LLP	112,650.00	0.00	12,230.50
5B	D and J Industries LLC	90,514.12	0.00	9,827.19
6	McKesson Medical-Surgical, Inc.	7,814.25	0.00	848.40
7	GSD Industries, LLC	21,929.04	0.00	2,380.85
8	Turnkey & Bespoke, LLC	2,375.00	0.00	257.86
9	Beyond Cooling LLC	11,316.07	0.00	1,228.59
10	Scalar, LLC	3,000.00	0.00	325.71
11B	Silicon Valley Bank, a division of First-Citizens	1,073,415.00	0.00	116,541.51
12B	Schimenti Construction Company, LLC	1,406,796.72	0.00	152,737.03
14	Wythe Berry LLC	0.00	0.00	0.00

Total to be paid for timely general unsecured claims:	\$	<u>306,478.65</u>
Remaining balance:	\$	<u>0.00</u>

Tardily filed claims of general (unsecured) creditors totaling \$4,000.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
13	Jack Richards	4,000.00	0.00	0.00

Total to be paid for tardily filed general unsecured claims: \$ 0.00
 Remaining balance: \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for subordinated claims: \$ 0.00
 Remaining balance: \$ 0.00

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

IN RE:

HEALTHQUARTERS, INC.

DEBTOR.

CHAPTER 7

CASE NO. 22-11035-LSS

RE: Docket No. _____

ORDER OF DISTRIBUTION

AND NOW, the Trustee, George L. Miller, is hereby ordered and directed to (i) distribute to the parties in interest listed in the attached Distribution Schedule(s) estate monies in the amounts indicated in such Schedule(s), within thirty (30) days of the entry of the final orders on compensation and expenses, and, (ii) transmit to the United States Trustee, within one hundred and twenty-five (125) days after the appeal period for this order expires, statements for all estate deposit or investment accounts indicating zero balances and all cancelled checks corresponding to disbursements of estate funds as shown in the Trustee's Final Report and Account.

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

IN RE:

HEALTHQUARTERS, INC.

DEBTOR.

CHAPTER 7

CASE NO. 22-11035-LSS

APPLICATION FOR TRUSTEE’S COMPENSATION AND EXPENSES

1. Applicant was appointed as Trustee of this Bankruptcy Estate on November 02, 2022.
2. Applicant has performed all duties of the Trustee as Prescribed by Section 704 of the Bankruptcy Code.
3. Applicant requests compensation in the amount of \$22,920.73 for such services performed in accordance with Section 704 of the Bankruptcy Code.
4. Applicant certifies that the amount requested is not in excess of the limitations prescribed by Section 326 of the Bankruptcy Code.
5. Applicant requests reimbursement in the amount of \$22.49 for actual and necessary expenses incurred during the administration of this Bankruptcy Estate.

6. **COMPUTATION OF COMPENSATION**

Total anticipated disbursements to parties in interest, EXCLUDING DISBURSEMENTS TO THE DEBTOR, are \$393,414.52. Pursuant to Section 326 of the Bankruptcy Code, compensation is computed as follows:

(Percentages Used for Cases Filed 10/23/94)

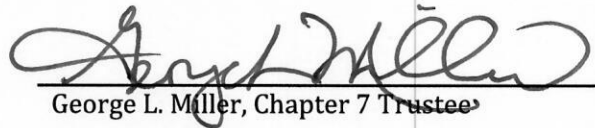
25% on 1st	5,000.00	1,250.00
10% on next	45,000.00	4,500.00
5% on next	950,000.00	17,170.73
3% of balance over	1,000,000.00	0.00
 Total Compensation	 =	 \$ <u>22,920.73</u>

7. TRUSTEE EXPENSE ITEMIZATION

Description of Expense	Amount of Expense
COPIES	\$18.80
POSTAGE	\$3.69
TOTAL	\$ <u>22.49</u>

WHEREFORE, Applicant requests approval of the payment of compensation in the amount of \$22,920.73 and reimbursement of expenses in the amount of \$22.49.

Dated: November 19, 2025


George L. Miller, Chapter 7 Trustee

Trustee's CompensationDebtor: **Healthquarters, Inc.**

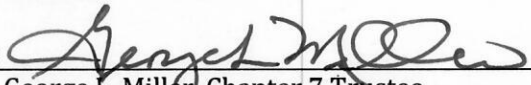
CASE NO. 22-11035-LSS

<u>Computation of Compensation</u>		
Total disbursements to other than the debtor are:		393,414.52
Pursuant to 11 U.S.C. 326, compensation is computed as follows:		
25% of First \$5,000	5,000.00=	1,250.00
10% of next \$45,000	45,000.00=	4,500.00
5% of next \$950,000	343,414.52=	17,170.73
3% of Balance	0.00=	0.00
	Calculated Total Compensation:	\$22,920.73
	Plus Adjustment:	\$0.00
	Total Compensation:	\$22,920.73
	Less Previously Paid:	0.00
	Total Compensation Requested:	\$0.00
<u>Trustee Expenses</u>		
COPIES		\$18.80
POSTAGE		\$3.69
	Subtotal Expenses:	22.49
	Plus Adjustment:	\$0.00
	Total Expenses:	\$22.49
	Less Previously Paid:	\$0.00
	Total Expenses Requested	\$22.49

The undersigned Trustee certifies under penalty of perjury that the foregoing is true and correct to the best of his knowledge and requests the United States Trustee approve this report and accounts and requests the Court to provide for notice and opportunity for a hearing under 11 U.S.C. 330(a), 502(b), and 503(b) and to thereafter award final compensation or reimbursement of expenses and to make final allowance for the purpose of distribution to claims, administrative expenses, and other payments stated in this report and account.

WHEREFORE, the Trustee requests that this application be approved by this court and that the Trustee be granted an allowance of \$22,920.73 as compensation and \$22.49 for reimbursement of expenses. The Trustee further states that no payments have been made or promised to him for services rendered or to be rendered in any capacity in this case. No agreement or understanding exists between applicant and any other person for sharing compensation received or to be received.

Dated: November 19, 2025

Signed: 

George L. Miller, Chapter 7 Trustee
 1628 John F. Kennedy Blvd.
 Suite 950
 Philadelphia, PA 19103

Employee	Date	Time	Client	Service Description
Timekeeper: George Miller				
GLM	11/10/2022	0.20	HQTRS50	E-mail to T. McLionder regarding TPA
GLM	11/28/2022	0.40	HQTRS50	341 Meetings
GLM	12/6/2022	0.50	HQTRS50	Review and response to numerous emails regarding forfeiture account and plan
GLM	12/7/2022	1.00	HQTRS50	Review of Plan and Trust Agreement
GLM	12/7/2022	0.30	HQTRS50	Letter to regional director of DOL
<hr/>				
Total: 2022		2.40		
GLM	1/19/2023	0.40	HQTRS50	Numerous emails to R. Gellert regarding ERC
GLM	1/19/2023	0.10	HQTRS50	E-mail to R. Gellert regarding bank account for ERC
GLM	1/20/2023	0.10	HQTRS50	E-mail to L. Cromley regarding bank account
GLM	1/20/2023	0.10	HQTRS50	Telephone conference with L. Cromley regarding ERC payment
GLM	2/6/2023	0.10	HQTRS50	Preparation of deposit
GLM	2/7/2023	0.20	HQTRS50	Review of numerous emails on Stipulation
GLM	2/14/2023	0.30	HQTRS50	Preparation of response to accounts
GLM	3/15/2023	0.10	HQTRS50	Telephone conference with S Lutkus regarding funds
GLM	3/22/2023	0.20	HQTRS50	Review of email regarding tax ERC collections
GLM	3/24/2023	0.10	HQTRS50	Review and response to email from Missy Krasner regarding checks
GLM	3/28/2023	0.30	HQTRS50	Research of ERC payments
GLM	4/7/2023	0.20	HQTRS50	Review of mail
GLM	4/10/2023	0.30	HQTRS50	Review of March bank statements and canceled checks
GLM	4/11/2023	0.20	HQTRS50	Traced and agreed deposits for March to the bank statements and Form 2
GLM	5/2/2023	0.10	HQTRS50	Review of IRS letter
GLM	5/16/2023	0.10	HQTRS50	Review of April 30, 2023 bank statement activity and review of canceled check endorsements
GLM	5/16/2023	0.40	HQTRS50	Telephone conference with S Schrodell regarding CRS contract and fees to be paid

Employee	Date	Time	Client	Service Description
GLM	5/19/2023	0.20	HQTRS50	Review and response to email from M Keller regarding ERC credits
GLM	5/22/2023	0.10	HQTRS50	E-mail to Missy Krasner regarding payment
GLM	5/24/2023	0.30	HQTRS50	Research and preparation of Quarterly Report of March 31, 2023
GLM	5/25/2023	0.10	HQTRS50	Review and approval of payments
GLM	5/26/2023	0.20	HQTRS50	Traced and agreed C/R log for April to Form 2 and bank statements
GLM	5/29/2023	0.20	HQTRS50	E-mail to L. Cromley regarding Creative Retirement invoices
GLM	5/30/2023	0.10	HQTRS50	Review of mail
GLM	6/13/2023	0.10	HQTRS50	Review of mail
GLM	6/15/2023	0.10	HQTRS50	Review of mail
GLM	6/15/2023	0.40	HQTRS50	Review of schedules for preferences and analysis
GLM	6/15/2023	0.20	HQTRS50	Review of bank statement monthly activity and review of endorsements on checks
GLM	6/16/2023	0.30	HQTRS50	Review of May bank reconciliations and approval
GLM	6/29/2023	0.20	HQTRS50	Review of letter from IRS regarding Certified Professional Employer
GLM	6/30/2023	0.10	HQTRS50	Review of letter from IRS
GLM	6/30/2023	0.20	HQTRS50	Telephone conference with R Gellert regarding preferences
GLM	7/4/2023	0.10	HQTRS50	Review of letter from IRS regarding Form 8933
GLM	7/5/2023	0.10	HQTRS50	Review of mail
GLM	7/7/2023	0.10	HQTRS50	Review and response to email from R Gellert regarding cloud
GLM	7/10/2023	0.10	HQTRS50	Review of mail
GLM	7/11/2023	0.30	HQTRS50	Review and response to email from J Brenner regarding document request
GLM	7/11/2023	0.10	HQTRS50	Review and response to email regarding preferences
GLM	7/11/2023	0.20	HQTRS50	Telephone conference with J Brenner regarding 2004 request
GLM	7/11/2023	0.20	HQTRS50	Review of June 30, 2023 bank statement activity and endorsement on canceled checks
GLM	7/11/2023	0.20	HQTRS50	Telephone conference with J Brenner regarding MFR and 2004 exam
GLM	7/12/2023	0.60	HQTRS50	Telephone conference with R Gellert, D Stewart and S Schrodell regarding chapter 5 claims

Employee	Date	Time	Client	Service Description
GLM	7/12/2023	0.30	HQTRS50	Review of chapter 5 claims worksheet
GLM	7/18/2023	0.20	HQTRS50	Additional work on research and preparation of quarterly report
GLM	7/19/2023	2.80	HQTRS50	Review of claims, preparation of claims analysis for objections
GLM	7/19/2023	0.90	HQTRS50	Review of loan and Surety Agreement with Silicon Valley Bank
GLM	7/19/2023	0.20	HQTRS50	Review of mail
GLM	7/19/2023	0.40	HQTRS50	Preparation of Form 1
GLM	7/20/2023	0.10	HQTRS50	Review and response to email from Michelle Keller regarding \$215k ERC
GLM	7/21/2023	0.10	HQTRS50	Review and response to email from Michelle Keller regarding Q3, 2021
GLM	7/21/2023	1.60	HQTRS50	Review of 90 payments of Chapter 5 claims
GLM	7/21/2023	0.30	HQTRS50	Analysis of possible preferences
GLM	7/24/2023	0.20	HQTRS50	Review of ACH attempt by Justworks for an ACH payment
GLM	7/24/2023	0.10	HQTRS50	E-mail to Justworks regarding improper ACH
GLM	7/25/2023	0.20	HQTRS50	Review and response to email from A Figueira regarding improper ACH attempt
GLM	7/25/2023	0.10	HQTRS50	E-mail to A Figueira regarding ACH rejection
GLM	7/25/2023	0.20	HQTRS50	Review of Form 1 changes
GLM	7/26/2023	0.10	HQTRS50	Review and response to email from M Keller regarding ACH rejection
GLM	8/8/2023	0.50	HQTRS50	Review of JustWork e-mails and research of final amounts due
GLM	8/8/2023	0.60	HQTRS50	Preliminary review of claims
GLM	8/9/2023	0.10	HQTRS50	Review of mail
GLM	8/9/2023	0.50	HQTRS50	Preliminary review of claims
GLM	8/16/2023	0.20	HQTRS50	Review of mail
GLM	8/17/2023	0.20	HQTRS50	Review and approval of Objection
GLM	8/21/2023	0.10	HQTRS50	Review of mail
GLM	8/22/2023	0.20	HQTRS50	Review of Wythe Berry Stipulation signing and email to Z Liu
GLM	8/22/2023	0.10	HQTRS50	Preparation for 8/24 hearing

Employee	Date	Time	Client	Service Description
GLM	8/24/2023	0.50	HQTRS50	Preparation for hearing
GLM	8/24/2023	0.60	HQTRS50	Attendance at hearing
GLM	8/28/2023	0.10	HQTRS50	Review of Wythe Berg Order
GLM	8/30/2023	0.10	HQTRS50	Review of letter from IRS
GLM	9/5/2023	0.20	HQTRS50	Review of mail
GLM	9/6/2023	0.20	HQTRS50	Review of mail
GLM	9/6/2023	0.10	HQTRS50	E-mail to J Brenner regarding additional documents
GLM	9/8/2023	0.20	HQTRS50	Note to M. Tomlin regarding potential preferences
GLM	9/11/2023	0.10	HQTRS50	Review of mail
GLM	9/13/2023	0.10	HQTRS50	Review of mail
GLM	9/15/2023	0.30	HQTRS50	Review of bank statements, canceled checks and endorsements without exception noted
GLM	9/21/2023	0.10	HQTRS50	Review of mail
GLM	9/26/2023	0.10	HQTRS50	Review of mail
GLM	9/28/2023	0.50	HQTRS50	Traced and agreed outgoing C/R to bank statement and Form 2, and C/R log
GLM	10/12/2023	0.10	HQTRS50	Review of bank statements and canceled checks and Review of endorsement
GLM	10/14/2023	1.30	HQTRS50	Review of all claims filed, review of support and determination of allowed claim
GLM	10/14/2023	0.20	HQTRS50	Review of mail
GLM	10/14/2023	0.20	HQTRS50	Review of state of Maine payroll tax claims
GLM	10/14/2023	0.50	HQTRS50	Letter to S Lutkus regarding deficiencies in Proof of Claim #1
GLM	10/14/2023	0.30	HQTRS50	Letter to S Lutkus regarding deficiencies in Proof of Claim #2
GLM	10/15/2023	0.60	HQTRS50	preparation of letter to H Cheung regarding objectionable items in claim #14
GLM	10/15/2023	0.30	HQTRS50	Preparation of quarterly review
GLM	10/16/2023	0.20	HQTRS50	Review and response to email from Vermont DOL
GLM	10/17/2023	0.10	HQTRS50	Met with L. Cromley regarding cliams
GLM	10/17/2023	0.10	HQTRS50	Review of mail

Employee	Date	Time	Client	Service Description
GLM	10/17/2023	0.20	HQTRS50	Telephone conference with A Ciardi regarding representation
GLM	10/19/2023	0.10	HQTRS50	Review of mail
GLM	10/23/2023	0.10	HQTRS50	Review of mail
GLM	10/24/2023	0.10	HQTRS50	Review of mail
GLM	10/30/2023	0.10	HQTRS50	Review of letter from IRS regarding Form 941
GLM	10/31/2023	0.10	HQTRS50	Review of mail
GLM	11/8/2023	0.20	HQTRS50	Review of mail
GLM	11/8/2023	0.20	HQTRS50	Review of letter from IRS regarding 12/31/20Form 941
GLM	11/10/2023	1.10	HQTRS50	Further work on claims review
GLM	11/10/2023	0.20	HQTRS50	Telephone conference with W. Gouldsbury regarding open items
GLM	12/1/2023	0.20	HQTRS50	Review of mail
GLM	12/6/2023	0.10	HQTRS50	Review of mail
GLM	12/8/2023	0.30	HQTRS50	Review of mail
GLM	12/13/2023	0.10	HQTRS50	Review of mail
GLM	12/14/2023	0.20	HQTRS50	Review of bank statement for November, 2023 noting activity, bank balance and endorsement of checks
GLM	12/18/2023	0.10	HQTRS50	Review of mail
GLM	12/21/2023	0.10	HQTRS50	Review of mail
<hr/>				
Total: 2023		29.00		
GLM	1/8/2024	0.10	HQTRS50	Review of mail
GLM	1/9/2024	0.20	HQTRS50	Review and edit for Forms 1 and 2 for Trustee Interim Report
GLM	1/15/2024	0.30	HQTRS50	Review and approval of final draft of Trustee Interim Report
GLM	1/24/2024	0.10	HQTRS50	Review of December, 2023 bank statement, canceled checks and activity noting endorsements
GLM	1/24/2024	0.20	HQTRS50	Review of second draft or final Trustee Interim Report and edit
GLM	2/12/2024	0.10	HQTRS50	Review of International Sureties invoice and checks noting payee, amount and preparation of distribution

Employee	Date	Time	Client	Service Description
GLM	2/15/2024	0.10	HQTRS50	Review of activity and bank statements for January 2024
GLM	3/15/2024	0.10	HQTRS50	Review of February 29 bank statements, noting balance, account activity and propriety of check endorsement
GLM	3/15/2024	0.10	HQTRS50	Review of connective paid leave claim
GLM	4/15/2024	0.20	HQTRS50	Review of bank statements and canceled checks, noting bank activity and endorsements on checks
GLM	4/17/2024	0.10	HQTRS50	Telephone conference with M. Tomlin regarding ERC credits
GLM	4/17/2024	0.10	HQTRS50	E-mail to M. Tomlin regarding chapter 5 claims
GLM	5/10/2024	0.30	HQTRS50	Review of bank statement and canceled checks for activity and propriety endorsement
GLM	6/14/2024	0.30	HQTRS50	Review of bank statement activity and comparison of certain transactions for month ended May 31, 2024 including payee amount and endorsement
GLM	7/15/2024	0.10	HQTRS50	Review of June 2024 bank statements and account activity. Review of endorsements on checks
GLM	8/21/2024	0.10	HQTRS50	Review of bank statements, activity and endorsements on checks for July, 2024
GLM	8/22/2024	0.10	HQTRS50	Review of Department of Labor letter regarding filing
GLM	10/10/2024	0.20	HQTRS50	Review of bank statements as of 9/30/24 and review of check endorsements for reasonableness
GLM	10/11/2024	0.50	HQTRS50	Review and signing of 2022 Form 1120 and supporting work papers
GLM	10/11/2024	0.30	HQTRS50	Review and signing of 2023 Form 1120 and supporting work papers
GLM	10/28/2024	0.10	HQTRS50	Telephone conference with J. Reynolds regarding Chapter 5 claims
GLM	10/28/2024	0.30	HQTRS50	Telephone conference with A. Ciardi regarding bank accounts and liens
GLM	10/29/2024	0.20	HQTRS50	Preparation of quarterly case review report
GLM	11/10/2024	0.10	HQTRS50	Review of October 31 bank statement and activity
GLM	12/16/2024	0.10	HQTRS50	Meeting with A. Ciardi, W. Gouldsbury and M. Tomlin regarding case status, open matters and issues to complete administration
<hr/>				
Total: 2024				
4.40				
GLM	1/15/2025	0.20	HQTRS50	Review of Form 1, research of status and preparation of status report
GLM	1/18/2025	0.10	HQTRS50	Review, edit or comment on Form 2
GLM	1/20/2025	0.10	HQTRS50	Second edit of Form 1

Employee	Date	Time	Client	Service Description
GLM	1/26/2025	0.10	HQTRS50	Review of bank statements, endorsement of canceled checks and activity for the month ended 12/31/24
GLM	2/3/2025	0.10	HQTRS50	Review and response to e-mail from W. Gouldsbury regarding claim objections
GLM	2/3/2025	0.40	HQTRS50	Review of case status, e-mail to professionals regarding open matters and establish Trustee's Final Report deadlines
GLM	2/22/2025	0.10	HQTRS50	Review of bank statements, bank activity, canceled checks and endorsements
GLM	2/28/2025	0.10	HQTRS50	Preparation of bank reconciliation for January 31, 2025
GLM	3/18/2025	0.10	HQTRS50	Review of bank statements and canceled checks for March 3, 2025 noting payee and propriety of endorsement
GLM	4/1/2025	0.20	HQTRS50	Research of status and e-mail to A. Ciardi and M. Tomlin
GLM	4/1/2025	0.20	HQTRS50	Telephone conference with M. Tomlin regarding tax returns and open items
GLM	4/2/2025	0.20	HQTRS50	Review and response to e-mail from W. Gouldsbury and approve claim objection
GLM	4/3/2025	0.20	HQTRS50	Telephone conference with W. Gouldsbury regarding claim objection
GLM	4/3/2025	0.40	HQTRS50	Review of objections and approval of filing
GLM	4/3/2025	0.30	HQTRS50	Review of claims objection
GLM	4/8/2025	0.30	HQTRS50	E-mail to A. Ciardi regarding claim objections and follow up with W. Gouldsbury
GLM	4/14/2025	0.10	HQTRS50	Preparation of quarterly status report and research of open items
GLM	4/15/2025	0.10	HQTRS50	Review of bank statement activity, endorsements on canceled and checks cleared
GLM	4/16/2025	0.30	HQTRS50	E-mail to C Green regarding Trustee's Final Report extension
GLM	5/1/2025	0.20	HQTRS50	Review of status of Objection to Claims
GLM	5/12/2025	0.20	HQTRS50	Review of bank statement, canceled checks, noting payee, amount and propriety of endorsement
GLM	6/13/2025	0.20	HQTRS50	Review of bank statement activity, canceled checks, endorsements and deposits for 2025
GLM	6/16/2025	0.20	HQTRS50	Review of order on Wythe Berry objection
GLM	6/30/2025	0.20	HQTRS50	Research of status and preparation of request to extend the Trustee's Final Report date
GLM	6/30/2025	0.10	HQTRS50	Telephone conference with W. Gouldsbury regarding state of objection
GLM	7/3/2025	0.70	HQTRS50	Review of final Form 1120 and support, sign and file
GLM	7/23/2025	0.20	HQTRS50	Review of June bank statement activity and endorsements on checks noting payee amount and propriety of distribution
GLM	8/11/2025	0.30	HQTRS50	Review of July 31, 2025 bank statements for Tri-State (last month) and Western Alliance (first month); verification of payments, deposits and transfer

Employee	Date	Time	Client	Service Description
GLM	9/12/2025	0.30	HQTRS50	Research bank statement for 8/25, research of deposits and canceled checks for propriety of endorsement
GLM	9/15/2025	0.30	HQTRS50	Research of case status
GLM	9/15/2025	0.10	HQTRS50	Telephone conference with A. Ciardi regarding SVB
GLM	9/15/2025	0.10	HQTRS50	Met with M. Tomlin regarding tax returns
GLM	9/18/2025	0.20	HQTRS50	Telephone conference with A. Ciardi regarding final issues
GLM	9/18/2025	0.20	HQTRS50	Met with M. Tomlin regarding open matters
GLM	9/18/2025	0.10	HQTRS50	E-mail to A. Ciardi regarding final applications
GLM	9/29/2025	0.30	HQTRS50	Review and final approval of Ciardi Ciardi and Astin application
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Total: 2025 7.50				
GLM	5/12/2023	0.10	HQTR55	E-mail to R Gellert regarding 401(k) plan
GLM	5/12/2023	0.20	HQTR55	Review of 401(k) plan status
GLM	5/13/2023	0.20	HQTR55	Review and response to email from S. Schrodell regarding 401(k)
GLM	5/15/2023	0.50	HQTR55	Review and response to numerous emails regarding 401(k)
GLM	5/17/2023	0.20	HQTR55	Review and response to email from of S Schoeder regarding unpaid invoices by 401(k)
GLM	5/30/2023	0.20	HQTR55	E-mail to S Schrodell regarding plan sponsor checks and Met with L. Cromley
GLM	5/31/2023	0.20	HQTR55	Preparation of check for Plan Sponsor Objection
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Total: 2023 1.60				
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Total: George Miller 44.90				

Employee	Date	Time	Client	Service Description
Timekeeper: Louann M. Cromley				
LMC	11/29/2022	0.20	HQTRS50	Enter client in TimeSlips. Research name and Telephone conference with S. Umpierre regarding last name.
LMC	12/5/2022	0.60	HQTRS50	Review and update 341 Meeting files. Prepare bank letter.
LMC	12/7/2022	0.10	HQTRS50	Review and forward email from R.Gellert to G. Miller
LMC	12/7/2022	0.10	HQTRS50	E-mail to R. Gellert regarding document list.
<hr/>				
Total: 2022		1.00		
LMC	1/12/2023	0.10	HQTRS50	Save stipulation to file
LMC	1/20/2023	0.40	HQTRS50	Open bank account. Send wire instructions to R. Gellert.
LMC	2/6/2023	0.20	HQTRS50	Prepare incoming wire instructions. E-mail to G. Miller
LMC	2/6/2023	0.20	HQTRS50	Review and response to email from G. Miller regarding wire instructions
LMC	3/2/2023	0.10	HQTRS50	Post ACH deposits. Transfer funds
LMC	3/10/2023	0.10	HQTRS50	E-mail to Justworks regarding G. Miller appointment
LMC	3/15/2023	0.10	HQTRS50	Process COA
LMC	3/27/2023	0.10	HQTRS50	Process deposit
LMC	3/29/2023	0.70	HQTRS50	Prepare and file Notice of Assets. Prepare draft Form 1. E-mail to G. Miller for Review and comment
LMC	3/30/2023	0.10	HQTRS50	Update claims bar date
LMC	4/4/2023	0.10	HQTRS50	Add asset. Process deposit
LMC	5/17/2023	0.10	HQTRS50	Prepare check to Vanguard.
LMC	5/18/2023	0.10	HQTRS50	Copy and mail check.
LMC	5/30/2023	0.20	HQTRS50	Read and Review emails.
LMC	5/31/2023	0.30	HQTRS50	Review emails with G. Miller.
LMC	5/31/2023	0.20	HQTRS50	Prepare check to CRS .
LMC	7/5/2023	0.10	HQTRS50	Review and print email regarding ERC credits and check for deposit.
LMC	7/5/2023	0.10	HQTRS50	Review and print email regarding ERC credits and check for deposit. Review with C. Lawless

Employee	Date	Time	Client	Service Description
LMC	7/7/2023	0.20	HQTRS50	Process deposit.
LMC	7/11/2023	0.20	HQTRS50	Update electronic files.
LMC	7/21/2023	0.50	HQTRS50	Update Form 1.
LMC	7/24/2023	0.10	HQTRS50	Review and response to email from Stretto regarding ACH withdrawal.
LMC	8/8/2023	0.20	HQTRS50	Process deposit
LMC	9/1/2023	0.10	HQTRS50	Review docket to verify claim filed by Wythe Berry to allow as timely filed.
LMC	10/13/2023	0.40	HQTRS50	Save and print claims for G. Miller to Review
LMC	10/16/2023	0.90	HQTRS50	Prepare letters to creditors regarding amending claims.
LMC	10/17/2023	0.70	HQTRS50	Scan, email and mail letters regarding claims.
LMC	11/13/2023	0.60	HQTRS50	Review and update claims as needed.
LMC	11/22/2023	0.20	HQTRS50	Review Form 1.
LMC	11/22/2023	0.50	HQTRS50	Review Form 1. Edit as needed.
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Total: 2023		7.90		
LMC	1/5/2024	0.10	HQTRS50	Review case and provide requested accounts receivable and preference worksheets to J. Reynolds
LMC	1/15/2024	0.10	HQTRS50	Edit Forms 1 and 2. E-mail to G. Miller
LMC	1/24/2024	0.10	HQTRS50	Review accounts receivable collections with J. Reynolds
LMC	9/18/2024	0.10	HQTRS50	Prepare Forms 1 and 2 for M. Tomlin.
LMC	10/28/2024	0.10	HQTRS50	Review case status with G. Miller
LMC	12/13/2024	0.10	HQTRS50	Review case for open issues and report findings to Trustee.
LMC	12/16/2024	0.10	HQTRS50	Met with G. Miller, M. Tomlin, A. Ciardi, and W. Gouldsbury regarding case status
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Total: 2024		0.70		
LMC	12/7/2022	0.70	HQTR55	Prepare 401(k) termination letter.

Employee	Date	Time	Client	Service Description
Total: 2022 0.70				
LMC	1/15/2025	0.10	HQTRS50	Edit Form 1 regarding Trustee Interim Report
LMC	1/23/2025	0.10	HQTRS50	Review and response to e-mail from J. Reynolds
LMC	2/3/2025	0.10	HQTRS50	Met with M. Tomlin regarding status of case.
LMC	3/20/2025	0.10	HQTRS50	Prepare Form 2 for J. Reynolds
LMC	4/2/2025	0.10	HQTRS50	Review emails regarding claims objections.
LMC	4/2/2025	0.10	HQTRS50	Review outstanding items.
LMC	4/4/2025	0.10	HQTRS50	Print claims objections.
LMC	4/8/2025	0.10	HQTRS50	Review and response to e-mail from G. Miller regarding extension.
LMC	4/15/2025	0.10	HQTRS50	Review status of case with G. Miller
LMC	4/16/2025	0.10	HQTRS50	Update e-TFR date
LMC	5/12/2025	0.40	HQTRS50	Review docket regarding claims objections. Met with G. Miller to discuss hearing.
LMC	6/23/2025	0.70	HQTRS50	Review and update claim regarding claims objections. Review docket. E-mail to A. Ciardi regarding status of claims objection.
LMC	6/23/2025	0.10	HQTRS50	Review and response to e-mail from W. Gouldsbury regarding claims objections.
LMC	6/24/2025	0.20	HQTRS50	Review and response to e-mail from W. Gouldsbury.
LMC	6/24/2025	0.20	HQTRS50	Provide information to W. Gouldsbury regarding SVB balances.
LMC	6/30/2025	0.10	HQTRS50	Prepare Form 2 for J. Reynolds
LMC	6/30/2025	0.10	HQTRS50	Update e-TFR date.
LMC	9/15/2025	0.20	HQTRS50	Review claims and case status with G. Miller. Update claims.
LMC	9/15/2025	0.50	HQTRS50	Enter Trustee expenses in preparation of Trustee's Final Report
LMC	9/18/2025	0.30	HQTRS50	Trustee's Final Report preparation
LMC	9/22/2025	0.10	HQTRS50	Enter claims for Miller Coffey Tate regarding First and Final Fee Application
LMC	11/19/2025	0.30	HQTRS50	Finalize and submit Trustee's Final Report to G. Miller for review and signature.

Employee	Date	Time	Client	Service Description
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Total: 2025
4.20

Total: Louann M. Cromley
14.50

Grand Total
59.40

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

IN RE:

HEALTHQUARTERS, INC.

DEBTOR.

CHAPTER 7

CASE NO. 22-11035-LSS

RE: Docket No. _____

ORDER AWARDING TRUSTEE'S COMPENSATION AND EXPENSES

The relief set forth is hereby **ORDERED**.

AND NOW, upon consideration of the foregoing application for compensation and after notice as prescribed by Bankruptcy Rule 2002 to all parties in interest, it is **ORDERED**, that the sum of \$22,920.73 is reasonable compensation for the services in this case by George L. Miller, trustee; that such sum does not exceed the limitation prescribed by Section 326 of the Bankruptcy Code, that \$22.49 is reasonable for actual and necessary expenses advanced by the trustee; and that such sums are awarded to the Trustee.