

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
Richmond Division**

)	Chapter 11
In re:)	
)	Case No. 15-32919-KRH
HEALTH DIAGNOSTIC LABORATORY, INC., et al.,)	
)	Jointly Administered
)	
Debtors.¹)	
)	

**LIQUIDATING TRUSTEE’S FINAL REPORT AND MOTION
FOR (I) ENTRY OF FINAL DECREE AND ORDER CLOSING THE CHAPTER 11
CASES, (II) DISCHARGE OF CLAIMS AGENT, AND (III) RELATED RELIEF**

Richard Arrowsmith, in his capacity as the Liquidating Trustee (the “Liquidating Trustee”) of the HDL Liquidating Trust (the “Trust”), respectfully submits the *Liquidating Trustee’s Final Report and Motion for (I) Entry of Final Decree and Order Closing the Chapter 11 Cases, (II) Discharge of Claims Agent, and (III) Related Relief* (the “Motion”) pursuant to sections 105 and 350 of Title 11 of the United States Code (the “Bankruptcy Code”), and Rule 3022 of the Federal

¹ The Debtors in these Bankruptcy Cases, along with the last four digits of each Debtor’s federal tax identification number, are: Health Diagnostic Laboratory, Inc. (0119), Central Medical Laboratory, LLC (2728), and Integrated Health Leaders, LLC (2434) (the “Debtors”).

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*Counsel for Richard Arrowsmith, Liquidating
Trustee of the HDL Liquidating Trust*

Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), seeking entry of a final decree (the “Final Decree”) substantially in the form attached hereto as **Exhibit A**, closing the jointly administered Chapter 11 cases (the “Cases”) of Health Diagnostic Laboratory, Inc., Central Medical Laboratory, Inc., and Integrated Health Leaders, LLC (collectively, the “Debtors”) and discharging American Legal Claim Services LLC (“ALCS”) of its duties as the Debtors’ claims, noticing, and balloting agent (the “Claims Agent”) in the Cases. In support of this Motion, the Liquidating Trustee states as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. sections 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. section 157(b)(2).
2. Venue is proper in this district pursuant to 28 U.S.C. sections 1408 and 1409.
3. The predicate for the relief requested herein is sections 105(a) and 350(a) of the Bankruptcy Code, and Bankruptcy Rule 3022.

FACTUAL AND PROCEDURAL BACKGROUND

4. On June 7, 2015, the Debtors filed with the United States Bankruptcy Court for the Eastern District of Virginia (the “Court”) voluntary petitions for relief under Chapter 11 of the Bankruptcy Code, commencing the Cases, styled *In re: Health Diagnostic Laboratory, Inc., et al.*, and bearing case number 15-32919-KRH.

5. On June 9, 2015, the Court entered the *Order Authorizing the Appointment of American Legal Services, LLC as Claims, Noticing and Balloting Agent* [Docket No. 36], authorizing the Debtors to retain ALCS as the Claims Agent in the Cases. To date, ALCS continues to serve as the Claims Agent in the Cases. On the same date, the Court also entered the

Order Directing Joint Administration of the Chapter 11 Cases [Docket No. 42], consolidating the Cases for procedural purposes only.

6. The Court entered the *Order (I) Establishing Bar Dates for Filing Proofs of Claim and Certain Administrative Claims, (II) Approving the Form and Manner Thereof, and (III) Providing Certain Supplemental Relief* [Docket No. 640] on November 11, 2015, establishing December 22, 2015, as the bar date by which creditors must file proofs of claim asserting general unsecured claims and/or certain administrative claims pursuant to section 503(b) of the Bankruptcy Code.

7. On February 9, 2016, the Debtors filed their Second Amended Plan of Liquidation (as amended, confirmed, and/or modified from time to time, including without limitation by the Confirmation Order (as hereinafter defined), the “Plan”) [Doc. 852].²

8. On May 12, 2016, this Court entered an *Order Confirming the Debtors’ Second Amended Plan of Liquidation* (the “Confirmation Order”) [Docket No. 1095] .

9. Under the terms of the Plan, on May 12, 2016 (the “Effective Date”), the Debtors and the Liquidating Trustee entered into the *Liquidating Trust Agreement* (the “LTA”), thereby granting, assigning, transferring, conveying, and delivering all of the Debtors’ rights, title, and interest in the Liquidating Trust Assets to the Liquidating Trust and the Liquidating Trustee for the benefit of the Liquidating Trust Beneficiaries and for the purpose of pursuing and/or disposing of the Liquidating Trust Assets in an orderly and expeditious manner and making distributions to the Liquidating Trust Beneficiaries in accordance with the Plan.

10. The Liquidating Trust was established pursuant to the Plan, which provided for the appointment of the Liquidating Trustee to administer the Liquidating Trust for the benefit of the

² All capitalized terms not defined herein shall have the meaning ascribed to them in the Plan.

Liquidating Trust Beneficiaries and to provide administrative services relating to the implementation of the Plan.

11. The duration of the Liquidating Trust has been extended by the Court from time to time to provide sufficient runway for the Liquidating Trustee to continue the operations and administration of the Liquidating Trust so that the Liquidating Trust Beneficiaries can receive maximum recoveries and distributions from the Liquidating Trust, which expires on May 13, 2026.³

12. To date, there are, on an aggregate basis, approximately 1,176 different filed proofs of claim, requests for allowance and payment of administrative expenses, cure claims, and/or otherwise scheduled or asserted claims against the Debtors (collectively, the “Claims” and each a “Claim”), totaling approximately \$3,333,178,731 in liabilities, 75 of which are administrative priority claims in the collective amount of approximately \$1,205,202,331.

13. Throughout the Cases, the Liquidating Trustee has worked diligently and efficiently to resolve or settle these Claims. In connection with the Claims, the Liquidating Trustee has filed numerous rounds of omnibus claims objections, seeking to expunge, reduce, and/or reclassify any contested Claims.

14. Moreover, the Liquidating Trustee has liquidated numerous assets and has pursued various avoidance action and other claims to recover property for the benefit of and to make distributions to the Liquidating Trust Beneficiaries.

15. Thus far, the Liquidating Trust has made several rounds of distributions to certain classes of creditors under the Plan, resulting in full payment of all allowed administrative claims,

³ For the avoidance of doubt, this Motion is not seeking to end the term of the Trust and the *Order Extending the Term of the HDL Liquidating Trust* entered on October 30, 2024 [Docket No. 5938], will remain in effect.

all allowed priority and other tax claims, and a forty two percent (42%) distribution to allowed claims of general unsecured creditors.

16. The Liquidating Trustee envisions that there will be one additional distribution to make before the term of the Liquidating Trust expires; however, the costs of the ongoing administration of the Cases does not justify keeping them open against the incremental percentage of potential additional distributions to creditors. In addition, the Liquidating Trustee submits that the work of collecting judgments and distributing additional funds to creditors can continue without the Cases being open, with all required litigation activity in the Cases having been recently concluded.

17. There are currently no motions, contested matters, or fee applications pending in the Cases. The only open items are certain adversary proceedings (the "Open Proceedings"). The Liquidating Trustee submits that some of the Open Proceedings are ripe for closure and will be dismissed or marked satisfied prior to the closing of the Cases. As to the remainder of the Open Proceedings, the Liquidating Trustee is still in the process of collecting amounts owed pursuant to judgments obtained in these cases. The vast majority of these Open Proceedings will likely be sold as part of an asset sale, which the Liquidating Trustee plans on pursuing after the Cases are closed. The Open Proceedings will only benefit creditors because any funds recovered by the Liquidating Trustee, through a judgment/remnant asset sale or otherwise, will be distributed pro rata to general unsecured creditors on account of previously allowed Claims.

18. The Liquidating Trust will continue to maintain a reserve to fund the remaining administrative tasks necessary to effectuate the relief sought herein and to fund any remaining tasks required prior to end of the term of the Liquidating Trust. No additional claims reconciliation or objections will be required, and the current claims objections deadline will expire on its terms

in December of 2024. Accordingly, to the extent any additional funds are recovered and distributions made, such processes do not warrant keeping the Cases open.

RELIEF REQUESTED

19. By this Motion, the Liquidating Trustee seeks entry of a final decree, pursuant to sections 105 and 350 of the Bankruptcy Code, and Bankruptcy Rule 3022, closing the Cases and discharging ALCS as the Claims Agent.

BASIS FOR RELIEF REQUESTED

A. The Court Should Close the Cases Because They Have Been Fully Administered.

20. After an estate is fully administered, a court, on motion of a party in interest, may grant a final decree closing a Chapter 11 case. *See* 11 U.S.C. § 350(a); Fed. R. Bankr. P. 3022.

21. The term “fully administered” is not defined by the Bankruptcy Code; however, the notes of the Advisory Committee on the Bankruptcy Rules to Bankruptcy Rule 3022 identify the following non-exclusive factors to be considered in determining whether a case has been fully administered:

- a) whether the order confirming the plan has become final;
- b) whether deposits required by the plan have been distributed;
- c) whether the property proposed by the plan to be transferred has been transferred;
- d) whether the debtor or the successor of the debtor under the plan has assumed the business or the management of the property dealt with by the plan;
- e) whether payments under the plan have commenced; and
- f) whether all motions, contested matters, and adversary proceedings have been finally resolved.

Fed. R. Bankr. P. 3022, Advisory Committee's note to 1991 amendment. "[T]hese factors are but a guide in determining whether a case has been fully administered, and not all factors need to be present before the case is closed." *In re SLI, Inc.*, 2005 Bankr. LEXIS 132, *5 (Bankr. D. Del. June 24, 2005) (citation omitted). Under Bankruptcy Rule 3022, Bankruptcy Courts have flexibility in determining whether an estate is fully administered. *In re Union Home and Industrial, Inc.*, 375 B.R. 912, 916 (10th Cir. B.A.P. 2007).

22. The factors identified above support entering a final decree closing the Cases. The first factor is satisfied because the Confirmation Order is a final and non-appealable order. The remaining factors are satisfied because on the Effective Date, all the remaining assets of the Debtors were transferred to the Liquidating Trust, substantially all assets have been liquidated and distributed pursuant to the terms of the Plan, and substantially all of the Claims required to be paid pursuant to the Plan have been paid. Furthermore, the Liquidating Trustee has, both formally and informally, pursued a myriad of causes of action across the country, resulting in significant recoveries. All contested matters, motions, and adversary proceedings have been resolved with the exception of the Open Proceedings. The Open Proceedings, however, will not impact any creditors except that any funds recovered will be distributed pro rata to the unsecured creditors on account of their previously allowed Claims.

23. In addition to the factors noted above, Bankruptcy Courts also consider whether a plan has been substantially consummated in determining whether a case is fully administered. *See In re Gates Community Chapel of Rochester, Inc.*, 212 B.R. 220, 224 (Bankr. W.D.N.Y. 1997).

The Bankruptcy Code defines the term "substantial consummation" as:

- a) transfer of all or substantially all of the property proposed by the plan to be transferred;

- b) assumption by the debtor or by the successor of the debtor under the plan of the business or management of all or substantially all of the property dealt with by the plan; and
- c) commencement of distribution under the plan.

11 U.S.C. § 1101(2). Here, there has been substantial consummation of the Plan. The property of the Debtors was transferred pursuant to the terms of the Plan to the Liquidating Trust, and moreover, the Liquidating Trustee has made distributions pursuant to the terms of the Plan as described in further detail below.

Administrative Claims

24. Pursuant to Article IV.1 of the Plan:

Unless otherwise agreed to by the Holder of an Allowed Administrative Claim and the Debtors or the Liquidating Trustee, as applicable, each Holder of an Allowed Administrative Claim (other than holders of Fee Claims and Claims for United States Trustee Fees) will receive in full and final satisfaction of its Administrative Claim an amount of Cash equal to the amount of such Allowed Administrative Claim either: (a) if an Administrative Claim is Allowed on or prior to the Effective Date, on the Effective Date or as soon as reasonably practicable thereafter (or, if not then due, when such Allowed Administrative Claim is due or as soon as reasonably practicable thereafter); (b) if such Administrative Claim is not Allowed as of the Effective Date, no later than 30 days after the date on which an order Allowing such Administrative Claim becomes a Final Order; (c) if such Allowed Administrative Claim is based on liabilities incurred by the Debtors in the ordinary course of their business after the Petition Date in accordance with the terms and conditions of the particular transaction giving rise to such Allowed Administrative Claim; (d) at such time and upon such terms as may be agreed upon by such Holder and the Debtors or the Liquidating Trustee, as applicable; or (e) at such time and upon such terms as set forth in an order of the Court. Notwithstanding the immediately preceding sentence, United States Trustee Fees shall be paid in accordance with the applicable schedule for payment of such fees.

25. Administrative claims have been paid in full in accordance with the Plan.

Fee Claims

26. Pursuant to Article IV.2 of the Plan:

All requests for payment of Fee Claims for services rendered and reimbursement of expenses incurred prior to the Confirmation Date must be filed and served in accordance with the Interim Compensation Procedures Order by the date that is 45 days after the Effective Date. The Court shall determine the Allowed amounts of such Fee Claims after notice and a hearing in accordance with the procedures established by the Bankruptcy Code. The Liquidating Trustee shall pay Fee Claims in Cash in the amount the Court allows from the Fee Claims Reserve, which the Liquidating Trustee will establish on the Effective Date and fund with Cash equal to the aggregate Fee Claims Estimate. Professionals shall deliver in writing to the Debtors their good faith estimates of the amount of such Professional's accrued unpaid Fee Claims through the Effective Date for purposes of the Debtors computing the Fee Claims Estimate prior to the commencement of the Confirmation Hearing. For the avoidance of doubt, no such estimate shall be deemed to limit the amount of the fees and expenses that are the subject of a Professional's final request for payment of Fee Claims filed with the Court. If a Professional does not provide an estimate, the Debtors or the Creditors' Committee may estimate the unpaid and unbilled fees and expenses of their respective Professionals. Any funds remaining in the Fee Claims Reserve after all Allowed Fee Claims have been paid shall become Available Cash and shall be distributed in accordance with the terms of the Plan and the Liquidating Trust Agreement. Notwithstanding the foregoing, the Holder of an Allowed Fee Claim may receive such other, less favorable treatment as may be agreed upon by such Holder and the Debtors.

27. To date, all Fee Claims submitted for approval have been paid in full in accordance with the Plan. The Liquidating Trustee will continue to pay any Fee Claims in the ordinary course in accordance with the LTA following the entry of the Final Decree closing the Cases. In addition, all United States Trustee fees have been paid in accordance with the applicable schedule for payment of such fees, and the Liquidating Trustee will continue to pay any United States Trustee fees that will come due prior to the entry of the order approving the Final Decree closing the Cases.

Priority Tax Claims

28. Pursuant to Article IV.3 of the Plan:

Except to the extent that a Holder of an Allowed Priority Tax Claim agrees to different treatment, each Holder of any Allowed Priority Tax Claim shall receive, on account of such Allowed Priority Tax Claim, at the discretion of the Debtors or the Liquidating Trustee, as applicable, (a) on the Effective Date or as soon as reasonably practicable thereafter, Cash in an amount

equal to the unpaid portion of such Allowed Priority Tax Claim, or (b) regular installment payments in cash of a total value, as of the Effective Date, equal to the allowed amount of such claim over a period ending not later than five (5) years after the Petition Date; provided, however, that all Allowed Priority Tax Claims that are not due and payable on or before the Effective Date shall be paid in the ordinary course of business as they become due. Notwithstanding the foregoing, the Holder of an Allowed Priority Tax Claim shall not be entitled to receive any payment on account of any penalty arising with respect to or in connection with the Allowed Priority Tax Claim. Any Claim or demand for any such penalty (a) will be subject to treatment as an Unsecured Claim, if and to the extent it is an Allowed Claim, and (b) the Holder of an Allowed Priority Tax Claim shall not assess or attempt to collect such amounts from the Debtors, the Estates, the Liquidating Trustee, or the Liquidating Trust except as an Unsecured Claim, if and to the extent it is an Allowed Claim.

29. Priority Tax Claims have been paid in full in accordance with the Plan.

Class 1 Priority Non-Tax Claims

30. Pursuant to Article IV.4 of the Plan:

Each Holder of an Allowed Class 1 Priority Non-Tax Claim shall be paid 100% of the unpaid amount of such Allowed Claim in Cash on the Initial Distribution Date. Notwithstanding the foregoing, the Holder of an Allowed Class 1 Priority Non-Tax Claim may receive such other, less favorable treatment as may be agreed upon by such Holder and the Debtors or the Liquidating Trustee.

31. Priority Non-Tax Claims have been paid in full in accordance with the Plan.

Class 2 Secured Claims

32. Pursuant to Article IV.5 of the Plan:

Except to the extent that the Holder of an Allowed Claim in Class 2 agrees to less favorable treatment, each Holder of an Allowed Claim in Class 2 shall be satisfied by, at the option of the Debtors or the Liquidating Trustee, as applicable: (i) payment in Cash in full on the later of the Effective Date and the date such Claim becomes Allowed, or as soon thereafter as is practicable; (ii) surrender to the Holder of such Allowed Claim of the Collateral securing such Allowed Claim; or (iii) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the Holder of the Allowed Claim is entitled. In the event an Allowed Claim in Class 2 is treated under clause (i) above, the Liens securing such Claim shall be

deemed released and extinguished without further order of the Court. In the event an Allowed Claim in Class 2 is treated under clause (ii) or (iii), and such Holder has a deficiency claim, such deficiency claim shall be subject to treatment as a Class 3 Unsecured Claim, if and to the extent such deficiency claim is an Allowed Claim.

33. All allowed Class 2 Secured Claims have been paid in full in accordance with the Plan.

Class 3 General Unsecured Claims

34. Pursuant to Article V.1 of the Plan:

Except to the extent that the Holder of an Allowed Claim in Class 3 agrees to less favorable treatment, each Holder of an Allowed Claim in Class 3 shall be satisfied by receipt of its Ratable Share of Series A Liquidating Trust Interests, which shall entitle such Holder to its Ratable Share of Liquidating Trust Distributions until the principal amount of such Holder's Allowed Class 3 Claim is satisfied in full, and, after the principal amount of Allowed Class 4 Claims are satisfied in full, postpetition interest at the Federal Judgment Rate.

35. All allowed Class 3 General Unsecured Claims have been paid in accordance with the terms of the Plan, which payments equate to approximately a collective 42% distribution.

36. Pursuant to the terms of the Plan, no distributions were made on account of Class 4 Subordinated Claims and Class 5 Interests. Accordingly, the Plan has been substantially consummated and, therefore, fully administered pursuant to the terms of the Plan. A Final Account attached hereto as **Exhibit B** further details the distributions made pursuant to the Plan.

37. In addition to the reasons noted above supporting entry of the Final Decree, the Liquidating Trustee submits that closing the Cases will relieve the Liquidating Trustee from the costs of continuing to administer the Cases, including payment of quarterly fees and filing of quarterly post-confirmation reports. In the unlikely event that the Liquidating Trustee needs any further relief from the Court, he will maintain the ability to move the Court to reopen one or more of the closed Cases.

B. The Court Should Terminate ALCS as the Claims Agent in the Cases.

38. Once the Cases are closed, ALCS's services will no longer be necessary in the Cases. ALCS consents to this aspect of the requested relief in the Motion, and the Liquidating Trustee will coordinate with ALCS regarding the termination of its services related to the Cases. As necessary, the Liquidating Trustee will also coordinate with ALCS and the Court regarding the transfer of copies of all proofs of claim and related registers to the Clerk of Court, or as otherwise directed by the Court or the Clerk of Court.⁴ The Liquidating Trustee anticipates receiving services from ALCS following the closure of the Cases, including assistance with the final distribution to the holders of allowed general unsecured claims.

WAIVER OF LOCAL RULE 9013-1(F)

39. The Liquidating Trustee respectfully requests that this Court treat this Motion as a written memorandum of points and authorities and waive any requirement that the Motion be accompanied by a written memorandum of points and authorities as described in Local Bankruptcy Rule 9013-1(F) of the Local Rules of this Court.

NOTICE

40. Notice of this Motion is being provided to the Core Parties and the 2002 List in accordance with the Case Management Procedures. Due to the nature of this request, the Liquidating Trustee submits that no further notice is required.

WHEREFORE, the Liquidating Trustee respectfully requests that the Court: (i) approve the Final Report; (ii) enter the Final Decree closing the Cases substantially in the form attached

⁴ There will likely be at least one distribution to creditors after the Cases are closed pursuant to any final decree approved by the Court. For the avoidance of doubt, the Liquidating Trustee is only requesting to terminate the services of ALCS as the Claims Agent in these Cases. ALCS will continue to be employed by the Liquidating Trustee after the Cases are closed.

hereto as **Exhibit A**; (iii) discharge ALCS as the Claims Agent in the Cases; and (iv) grant to the Liquidating Trustee such other and further relief as the Court may deem just and proper.

Dated: November 25, 2024

Respectfully submitted,

/s/ Robert S. Westermann

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*Counsel for Richard Arrowsmith, Liquidating
Trustee of the HDL Liquidating Trust*

Exhibit A

Final Decree

core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Motion having been adequate and appropriate under the circumstances; and after due deliberation and sufficient cause appearing therefor, it is hereby **ORDERED, ADJUDGED, and DECREED** as follows:

1. The Motion is **GRANTED** as set forth herein.
2. The Cases are hereby closed effective as of the date of entry of this final decree and order (this "Final Decree").
3. Entry of this Final Decree is without prejudice to the rights of the Liquidating Trustee or any other party in interest to seek to reopen one or more of the Cases for good cause shown in accordance with section 350(b) of the Bankruptcy Code.
4. Subject to the performance of ALCS's obligations pursuant to this Final Decree, ALCS is deemed discharged of its obligations in the Cases. As necessary and in coordination with the Liquidating Trustee, ALCS will conduct the following tasks: (i) prepare a final claims register for the Clerk of the Court pursuant to the current guidelines implemented under 28 U.S.C. § 156(c); (ii) box and transport all claims as instructed and/or provided by the Clerk of the Court; (iii) keep electronic copies of all records until one year after the entry of this Final Decree, after which time ALCS may, but is not required to, destroy such records, unless otherwise required by applicable law; and (iv) transfer electronic copies of the final claims register, all claims and claim related documents, and filings to the Clerk of the Court as directed. The services rendered by ALCS pursuant to this paragraph shall be charged to and paid for by the Liquidating Trust.
5. For purposes of calculating the final quarterly fees payable to the Office of the United States Trustee for the Eastern District of Virginia in accordance with 28 U.S.C. § 1930(a)(6), all disbursements made by the Liquidating Trust up to the date of entry of this Final

Decree, if any, will be included in the calculation, and the Liquidating Trust shall promptly pay these fees, if any, to the extent such fees have not already and previously been paid. The Liquidating Trust shall provide the United States Trustee documentation regarding such disbursements as the United States Trustee may reasonably request. No disbursements made by the Liquidating Trust after the entry of this Final Decree will be included in any subsequent quarterly fee calculations, and no minimum or any other quarterly fees will be payable by the Liquidating Trust after the entry of this Final Decree.

6. Nothing in this Final Decree shall alter, amend, or otherwise have any impact on any pending adversary proceeding. To the extent necessary, the Court shall retain jurisdiction to hear and determine all matters arising under or related to the Open Proceedings, notwithstanding the closure of the Cases, until all such matters are resolved.

7. The terms and conditions of the Final Decree shall be immediately effective and enforceable upon its entry, and any applicable stay is hereby waived.

8. The Liquidating Trust is authorized to take all actions necessary to effectuate the relief granted pursuant to this Final Decree in accordance with the Motion.

9. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation of this Final Decree.

Dated: _____
Richmond, Virginia

UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

/s/ Robert S. Westermann

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*Counsel for Richard Arrowsmith, Liquidating
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SEEN AND AGREED:

/s/

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*John P. Fitzgerald, III, Acting United States Trustee,
Region Four*

CERTIFICATE OF ENDORSEMENT

I hereby certify, under Local Bankruptcy Rule 9022-1, that the foregoing proposed Final Decree has been endorsed by and/or served upon all necessary parties.

/s/ Robert S. Westermann
Robert S. Westermann

Exhibit B

Final Account

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
Richmond Division**

)	
In re:)	Chapter 11
)	
HEALTH DIAGNOSTIC LABORATORY, INC., et al.,)	Case No. 15-32919-KRH
)	
Debtors.¹)	Jointly Administered
)	
)	

FINAL ACCOUNT

The above captioned Debtors filed with the United States Bankruptcy Court for the Eastern District of Virginia voluntary petitions for relief under Title 11, Chapter 11 of the United States Code (the “Bankruptcy Code”). Pursuant to the requirements of section 1106(a)(7) of the Bankruptcy Code and the *Order Confirming the Debtors’ Second Amended Plan of Liquidation* [Docket No. 1095] confirming the *Debtors’ Second Amended Plan of Liquidation* (the “Plan”),

¹ The Debtors in these Bankruptcy Cases, along with the last four digits of each Debtor’s federal tax identification number, are: Health Diagnostic Laboratory, Inc. (0119), Central Medical Laboratory, LLC (2728), and Integrated Health Leaders, LLC (2434) (the “Debtors”).

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*Counsel for Richard Arrowsmith, Liquidating
Trustee of the HDL Liquidating Trust*

Richard Arrowsmith, in his capacity as the Liquidating Trustee (the “Liquidating Trustee”) of the HDL Liquidating Trust, now files this final account²:

1. Administrative Claims paid: \$1,747,630. See **Schedule A** attached hereto for a listing of Administrative Claims paid in total by claimant.
2. Fee Claims paid: \$85,200,279. See **Schedule A** for a listing of the professionals paid by professional.
3. United States Trustee fees paid: All such fees have been paid in full by either the Debtors or the Liquidating Trust in the ordinary course of business and/or as provided for by the Plan, and will continue to be paid until the Cases are closed.
4. Priority Tax Claims paid: \$31,162. See **Schedule A** for a listing of the Priority Tax Claims paid by locality.
5. Class 1 Priority Non-Tax Claims paid: \$22,642. See **Schedule A** for a listing of the Class 1 Priority Non-Tax Claims paid in total by claimant.
6. Class 2 Secured Claims paid: \$14,681,508. See **Schedule A** for a listing of the Class 2 Secured Claims paid in total by claimant.
7. Class 3 General Unsecured Claims paid: \$82,624,675. See **Schedule A** for a listing of the Class 3 General Unsecured Claims paid in total by claimant.
8. Class 4 Subordinated Claims paid: \$0.00 paid consistent with the Plan.
9. Class 5 Interests paid: \$0.00 paid consistent with the Plan.

WHEREFORE, the Liquidating Trustee submits this Final Account in discharge of his duties and obligations pursuant to sections 1106 and 1107 of the Bankruptcy Code.

² Capitalized terms not defined herein shall have the meaning ascribed to them in the Plan.

Dated: November 25, 2024

Respectfully submitted,

/s/ Robert S. Westermann

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*Counsel for Richard Arrowsmith, Liquidating
Trustee of the HDL Liquidating Trust*

Schedule A

HDL Liquidating Trust

Schedule of Admin Claims Paid

	Creditor Name	Claim No.	Amount Paid	Category
1	CLAIMS RECOVERY GROUP LLC, AS ASSIGNEE OF METABOLON, INC.	1277	\$ 555,530	
2	ROPES & GRAY LLP	D#1164	101,892	
3	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	1077	91,256	
4	ROPES & GRAY LLP	A1	79,465	
5	BECKMAN COULTER INC	1281	35,000	
6	TALIAFERRO, JAMIE	1329(a)	5,000	
7	BIOTEX SOLUTIONS INC	1325	4,150	
8	ARAMARK REFRESHMENT SERVICES	1383	2,432	
9	US DEPT OF JUSTICE CIVIL DIV	1257	1,535	
10	HANOVER MOB LLC	1296	1,477	
11	R&D SYSTEMS INC.	1223(a)	901	
12	U.S. Department of Health and Human Services	1258	416	
13	CALFEE HALTER & GRISWOLD LLP	1299	372	
14	KAMIYA BIOMEDICAL COMPANY	1207	372	
15	STATE OF CONNECTICUT	1080	250	
16	MG1 ENTERPRISES INC	1351	81	
17	MICHAEL BARRETT	1218	30	
18	DEES MOBILE PHLEBOTOMY SERVICE LLC	1175	25	
19	CLAIMS RECOVERY GROUP LLC AS ASSIGNEE OF VWR INTERNATIONAL	1061(a)	184,614	
20	CLEVELAND HEART LAB INC	1279(a)	176,820	
21	NUMARES GROUP CORPORATION	1385	127,702	
22	GENERAL ATOMICS, AS ASSIGNEE OF DIADEXUS INC.	1201	121,661	
23	DIASORIN INC	1024(a)	86,844	
24	BG MEDICINE INC	1036(a)	78,840	
25	MERCODIA INC	1159	55,324	
26	CLAIMS RECOVERY GROUP LLC AS ASSIGNEE OF BIOLINE	1059	17,455	
27	CLAIMS RECOVERY GROUP LLC AS ASSIGNEE OF MERIDIAN LIFE SCIENCES	1060	16,322	
28	FRONTLINE EXHIBITS	1262	1,172	
29	BGB ANALYTIK USA LLC	1112(a)	693	
Total			\$ 1,747,631	

HDL Liquidating Trust

Schedule of Professional Fee Claims

	Professional Name	Amount Paid
1	COOLEY LLP	\$ 29,971,209
2	WOLCOTT RIVERS GATES ATTY AT LAW	14,578,913
3	Alvarez and Marsal	9,048,957
4	Hirschler Fleischer P. C.	7,997,837
5	FTI CONSULTING INC.	4,525,455
6	Protiviti Inc.	3,002,232
7	Hunton & Williams LLP	2,889,419
8	BERKELEY RESEARCH GROUP	2,811,230
9	Keiter	2,031,547
10	NAVIGANT	2,025,572
11	ANKURA CONSULTING GROUP LLC	1,872,754
12	NELSON MULLINS RILEY & SCARBOROUGH LLP	873,566
13	American Legal Claim Services, LLC	603,857
14	CHRISTIAN & SMALL ATTORNEYS	553,688
15	Ropes & Gray LLP	373,865
16	PROVINCE INC	364,254
17	RIDGEVIEW LAW PLLC	315,515
18	Douglas L. Sbertoli	306,540
19	RCM BILLING AND CONSULTING	295,091
20	DIAMOND MCCARTHY LLP	138,835
21	ODIN, FELDMAN & PITTMAN, P.C.	104,163
22	REID COLLINS & TSAI LLP	100,109
23	Finnegan Henderson Farabow Garrett & Dunner LLP	76,338
24	GREENBERG TRAURIG LLP	75,000
25	ALVAREZ & MARSAL DISPUTES LITIG. LLC	46,133
26	H. CARTER REDD	35,700
27	Nancy F Lesser	33,897
28	EPIQ eDISCOVERY SOLUTIONS INC	33,780
29	POLSINELLI PC	29,676
30	ASPEN RIDGE ADVISORY LLC	17,340
31	SANDS ANDERSON PC	15,870
32	GORFINE SCHILLER & GARDYN PA	12,998
33	FREJKA PLLC BANKRUPTCY CORP LITIG.	10,703
34	REED SMITH LLP	7,330
35	SPOTSWOOD SANSOM & SANSBURY LLC	7,097
36	AIRD & BERLIS LLP	6,799
37	MEHR CONSULTING LLC	3,338
38	MEYERGOERGEN PC	2,065
39	JONES WALKER LLP	1,607
	Total Paid	\$ 85,200,279

HDL Liquidating Trust

Schedule of Priority Tax Claims Paid

	Creditor Name	Claim No.	Amount Paid
1	NM Taxation & Revenue Department	1250(a)	226
2	State of California Franchise Tax Board	1042	30,865
3	Commonwealth of Virginia Department of Taxation	1055	71
	Total		\$ 31,162

HDL Liquidating Trust
Schedule of Priority Claims Paid

	Creditor Name	Claim No.	Amount Paid
1	JOHN K. AUSTIN	1141	\$ 12,475
2	TALIAFERRO, JAMIE	1329(b)	10,000
3	SUFFOLK CITY TREASURER	1008	167
	Total		\$ 22,642

HDL Liquidating Trust
Schedule of Unsecured Claims

	Professional Name	Claim Amount (\$)	Total Paid (\$)
1	CEDAR GLADE CGIC LP	75,000,000	31,453,493
2	AETNA INC	49,500,000	20,759,305
3	THE UNITED STATES DEPARTMENT OF JUSTICE	40,644,853	17,045,634
4	HAIN CAPITAL INVESTORS LLC	3,988,155	1,672,069
5	HORIZON HEALTHCARE SERVICES INC	3,800,000	1,593,644
6	PNC EQUIPMENT FINANCE LLC	3,125,715	1,310,862
7	BRADFORD CAPITAL HOLDINGS LP	3,056,050	1,281,646
8	METABOLON INC	2,300,000	964,574
9	ARGO PARTNERS	1,995,020	836,671
10	FAIR HARBOR CAPITAL LLC	1,661,048	695,957
11	GENERAL ATOMICS	1,390,425	583,116
12	CEDAR GLADE LP	1,067,679	447,763
13	BANK OF THE WEST	717,671	300,977
14	FedEx TechConnect Inc	707,628	296,765
15	Cedar Glade Capital, LLC	647,405	271,509
16	SBERTOLI, DOUGLAS L	550,000	230,659
17	ILLUMINA INC	500,000	209,690
18	MCKEAN, ANNA	436,674	183,132
19	DENKA COMPANY LIMITED	406,529	170,490
20	PHILLIPS & COHEN LLP	381,500	159,993
21	FINNEGAN HENDERSON FARABOW	373,826	156,775
22	COTCHETT PITRE AND MCCARTHY LLP	350,000	146,783
23	WILTSHIRE, CHERYL A	266,332	111,694
24	PROFOOTBALL INC	250,000	104,845
25	HALFPENNY TECHNOLOGIES, INC	240,100	100,693
26	PIETRAGALLO GORDON ALFANO	225,000	94,360
27	RASKY BAERLEIN STRATEGIC COMM INC	201,525	84,516
28	MERCODIA INC	196,256	82,306
29	SUNTRUST BANK	181,400	76,075
30	KRONUS INC	181,170	75,979
31	TOYOTA TSUSHO AMERICA INC	167,311	70,167
32	MEDIRIS SOLUTIONS LLC	149,764	62,808
33	MedHelp International, Inc	106,250	39,111
34	CERTIFAGIFT COMPANY	91,815	38,505
35	ASM CAPITAL V LP	91,261	38,273
36	INOVA DIAGNOSTIC INC	89,429	37,505
37	TRINITY BIOTECH, INC	88,290	37,027
38	Diasorin Inc	77,074	32,323
39	CDW	72,972	30,603
40	AFMS LLC	71,482	29,978
41	LABTECH DIAGNOSTICS LLC	66,610	27,935
42	CAIN BROTHERS A DIV OF KEYBANC CAP MKTS	53,869	22,591
43	DYNEX TECHNOLOGIES INC	51,456	21,580
44	EDWARDS BUSINESS MACHINES INC	50,000	20,969
45	CORGENIX INC	47,707	20,007
46	PRAXAIR DISTRIBUTION INC	44,606	18,707
47	STERICYCLE	44,850	18,688
48	MOBELUX LLC	40,890	17,148
49	WEST END LOCK & SECURITY	39,114	16,404
50	ERNST & YOUNG LLP	37,033	15,531
51	BIOTEX AXIS OF CALIFORNIA LLC	35,975	15,087
52	PEAK 10 INC	34,526	14,480
53	MIDLOGREEN LLC	34,277	14,375
54	State of Florida Dep of Legal Affairs	34,010	14,263
55	STATE OF NORTH CAROLINA NC ATTORNEY GENERALS OFFICE	33,077	13,872
56	SPAIN AND GILLON LLC	30,910	12,963
57	HANOVER MOB LLC	29,773	12,486
58	GLOBAL CROSSING TELECOMMUNICATIONS INC	26,097	10,945
59	SIGMAALDRICH	25,981	10,896
60	QLIKTECH INC	24,866	10,428
61	BEATTIE B ASHMORE PA	24,712	10,364
62	UNIVERSAL AMERICAN CORP	32,735	10,173
63	CARPMAELS & RANSFORD LLP	23,809	9,985
64	ASM CAPITAL X LLC	25,572	9,695
65	STATE OF GEORGIA	22,845	9,581
66	ATLANTIC RESOURCE GROUP INC	25,842	9,213
67	KROLL ONTRACK INC	20,639	8,655
68	SUN DIAGNOSTICS LLC	20,593	8,636
69	THE HORTON GROUP INC	19,898	8,345
70	Tension Envelope Corporation	19,236	8,067
71	SC SOLUTIONS GROUP LLC	19,040	7,985
72	MERIDIAN LIFE SCIENCE INC	18,406	7,719
73	ACCOUNTING PRINCIPALS INC	18,360	7,700
74	The Advisory Board Company	18,181	7,625
75	FITZGERALD, KATHLEEN A	16,426	6,889
76	MESO SCALE DIAGNOSTICS LLC	15,968	6,697
77	CALFEE HALTER & GRISWOLD LLP	15,809	6,630
78	LANCASTER GENERAL HOPITAL	15,269	6,404
79	FLORES AND ASSOCIATES LLC	15,000	6,291
80	NAT ASSN OF MEDICAID FRAUD CNTRL UNITS	14,622	6,132
81	CLAIMS RECOVERY GROUP LLC	13,838	5,803
82	SARSTEDT INC	12,925	5,420
83	TSRC INC	12,764	5,353
84	STATE OF SOUTH CAROLINA	12,460	5,226
85	NFS LEASING INC	12,429	5,213

HDL Liquidating Trust
Schedule of Unsecured Claims

	Professional Name	Claim Amount (\$)	Total Paid (\$)
86	STATE OF ILLINOIS OFFICE OF THE ATTORNEY GENERAL	12,405	4,703
87	WORTH HIGGINS & ASSOCIATES INC	10,355	3,925
88	CLINICAL PATHOLOGY LABORATORIES INC	10,625	3,911
89	THE BUREAU OF NATIONAL AFFAIRS INC	11,739	3,648
90	JOSEPH L MANSON III ESQ	9,488	3,597
91	STATE OF OKLAHOMA	9,434	3,576
92	STERICYCLE SPECIALTY WASTE SOLUTIONS INC	9,346	3,543
93	ARAMARK REFRESHMENT SERVICES	8,994	3,410
94	BON SECOURS RICHMOND HEALTH SYSTEM	8,991	3,408
95	SEKISUI DIAGNOSTICS LLC	8,563	3,246
96	AEROTEK INC	8,500	3,222
97	UNITED PARCEL SERVICE	9,317	2,896
98	KEITER	7,500	2,843
99	SINGULEX INC	8,910	2,769
100	R&D SYSTEMS	7,239	2,744
101	State of Ohio	7,237	2,744
102	UPTOWN COLOR	6,747	2,558
103	STATE OF COLORADO	6,745	2,490
104	BIOTAGE LLC	7,860	2,443
105	USA SCIENTIFIC	6,237	2,365
106	WILLIAMS MULLEN	6,221	2,358
107	LETTERLOGIC INC	7,564	2,351
108	MEDICAL ISOTOPIES INC	6,120	2,320
109	SMART & BIGGAR/FETHERSTONHAUGH	5,553	2,105
110	FAMILY HEALTH MEDICAL CENTER LLC	6,725	2,090
111	THOMSON REUTERS INC	5,281	2,002
112	TALIAFERRO, JAMIE	5,000	1,896
113	COWAN OTOOLE GATES RENNIE HALL COWAN PC	4,985	1,890
114	KAMIYA BIOMEDICAL COMPANY	4,687	1,777
115	SPOTSWOOD SANSOME & SANBURY LLC	4,645	1,761
116	NEWCLIENTS INC	4,467	1,693
117	MICHAEL BANNON	4,351	1,649
118	FARNAM STREET FINANCIAL INC.	4,270	1,619
119	BIOTECH CLINICAL LABORATORIES	4,125	1,564
120	BRANDON, SAMUEL D	5,000	1,554
121	SOUTH FLORIDA CARDIOLOGY ASSOCIATE	4,960	1,541
122	LABSOFT INC	4,000	1,516
123	JOHN AUSTIN	3,979	1,508
124	MISSOURI HEALTHNET FRAUD REIMBURSEMENT FUND	3,831	1,452
125	US BANK EQUIPMENT FINANCE	3,786	1,435
126	BLACKWELL, EMMETT SCOTT	3,653	1,385
127	Commonwealth of Kentucky	3,588	1,360
128	ALCOR Scientific Inc	3,538	1,341
129	DURRETTE ARKEMA GERSON AND GILL PC	3,500	1,327
130	DOUGLAS COUNTY TREASURER	3,436	1,303
131	LAURIE ROCKWELL	3,320	1,259
132	SAS INSTITUTE INC	4,000	1,243
133	ATLANTIC CORRUGATED BOX CO INC	4,000	1,243
134	LAB EXPRESS INC	3,025	1,147
135	KAREN MICHEAL PLC	3,000	1,137
136	WAVEFRONT SOFTWARE, INC.	2,888	1,095
137	SCRIBE SOFTWARE CORPORATION	3,348	1,040
138	RUTLEDGE ECENIA PA	2,743	1,040
139	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC	2,655	1,007
140	REGIONAL WEST MEDICAL CENTER	2,625	995
141	CB LABORATORY INC	2,750	985
142	TIME WARNER CABLE	2,707	979
143	STATE OF KANSAS	2,376	901
144	COMMONWEALTH OF VIRGINIA	2,362	896
145	LEAP OF FAITH PARTNERS INC	2,285	866
146	CAYMAN CHEMICAL COMPANY INC	2,271	861
147	ATTRONICA COMPUTERS INC	2,243	850
148	STATE OF IDAHO	2,155	817
149	PROFESSIONAL HEALTH EXAMINERS	2,103	797
150	QUEST DIAGNOSTICS INC	2,070	785
151	CITY WIDE MAINTENANCE CO. INC.	2,031	770
152	B&B PRINTING	2,005	760
153	CPA GLOBAL	2,000	758
154	UNICORN PALMETTO INVESTMENTS LLC	2,415	751
155	SHRED IT CTS RICHMOND	1,961	743
156	PAUL OWEN	1,960	743
157	Commonwealth of Virginia Department of Taxation	1,949	739
158	DESOTO INVESTMENTS LLC	1,943	737
159	Mobile Phlebotomy Services	1,885	715
160	STAR2STAR COMMUNICATIONS	1,885	714
161	BIOMERIEUX INC	1,854	703
162	DR THOMAS DAYSPRING	1,833	695
163	ANTHEM	2,218	689
164	ERIN LEIGH BLAKE	1,800	682
165	STATE OF ARKANSAS ATTORNEY GENERAL OFFICE	1,760	667
166	RECTOR AND VISTORS OF THE UNIVERSITY OF VIRGINIA	1,711	649
167	QUALITY SYSTEMS INC	1,686	639
168	MERRILL COMMUNICATIONS LLC	1,666	632
169	GOLDEN RULE INSURANCE COMPANY	1,658	629
170	OPEN MEDICINE INSTITUTE	1,649	625

HDL Liquidating Trust

Schedule of Unsecured Claims

Professional Name	Claim Amount (\$)	Total Paid (\$)
171 HELLO HEALTH INC	2,000	622
172 ESHA RESEARCH INC	1,998	621
173 VANGUARD SOFTWARE CORPORATION	1,995	620
174 DECATUR HOSPITAL AUTHORITY	1,600	607
175 COPERNICUS GROUP INC	1,660	594
176 SUMNER GROUP, INC.	1,499	568
177 AMAZONCOM	1,485	563
178 LANGUAGE LINE SERVICES	1,481	561
179 FIRSTMED CENTRAL LLC	1,425	540
180 ACCENT C O CIGNA HEALTHCARE	1,420	538
181 ZACHARY MILLETT	1,692	526
182 WESTAR ENERGY INC	1,380	523
183 BRIAN KOZAK	1,352	499
184 EMDEON BUSINESS SERVICES	1,313	498
185 JAMES RIVER DRYWALL LLC	1,596	496
186 ARFM LLC	1,300	493
187 GREENWAY HEALTH LLC	1,278	485
188 CHESTER COUNTY HOSPITAL	1,275	483
189 ANY LAB TEST NOW DAKOTAS	1,550	482
190 IND OPULENCE LLC	1,250	474
191 MEREDITH CORPORATION	1,250	474
192 WILLIAMS, KRISTI	1,247	473
193 MCKESSON MEDICAL SURGICAL INC	1,212	459
194 STATE OF MARYLAND	1,150	436
195 CALIFORNIA ADVANCED LABELING INC	1,109	421
196 Eileen Dowling	1,106	419
197 WORLD COURIER INC	1,063	403
198 PATRICK LONG	1,297	403
199 DIAMOND SPRINGS WATER INC	1,050	398
200 THOMAS BUTNER	1,035	392
201 THE HERTZ CORPORATION	1,015	385
202 UK BIOINDUSTRY ASSOCIATION	1,236	384
203 HASLER	1,000	379
204 FLAGSTAFF MEDICAL CENTER	1,000	379
205 MARK RUSS	986	374
206 SANDRA HOWELL	972	369
207 INTERNAL MEDICINE & WELLNESS CENTER	960	364
208 TRIDENT MEDICAL CENTER LLC	950	360
209 FISHER SCIENTIFIC CO LLC	941	357
210 PHENIX RESEARCH PRODUCTS	940	356
211 COLONIAL SCIENTIFIC INC	927	351
212 ADVENTIST HINSDALE HOSPITAL	925	351
213 PNW LABS LLC	1,125	350
214 TECAN	917	348
215 ANY LAB TEST NOW!	910	345
216 LAURIE GOETZ	893	329
217 THE COMMUNITY HOSPITAL ASSOCIATION	1,050	326
218 DOMINION VIRGINIA POWER	862	317
219 SHIRLEY BOSTIC	848	312
220 MEGAN METZLER	839	309
221 TODD KUNARD	975	303
222 WOODS TESTING LLC	975	303
223 STATE OF NEW JERSEY OFFICE OF LAW AND PUBLIC SAFETY	816	300
224 ANY LAB TEST NOW LLC	925	287
225 BIOEXPRESS CORP	774	285
226 JASON BUEHLER	750	276
227 BIO - TEK SERVICES INC	740	272
228 BAKER-AIDUKA, ANTHONY	703	259
229 BGB Analytik USA LLC	701	258
230 MAVIDEA TECHNOLOGY GROUP LLC	700	258
231 CHRISTY BIRCHELL	821	255
232 UNIVERSITY HEALTH CARE SYSTEM	675	248
233 WASHINGTON STATE DEPT OF LABOR & INDUSTRIES	667	245
234 CONTROLLED WELLNESS LLC	786	244
235 VIRGINIA FAMILY PRACTICE	660	243
236 ATLAS DATABASE SOFTWARE CORPORATION	780	242
237 Victoria J Taxter	649	239
238 WELLMARK	637	234
239 SELECT LABORATORIES LLC	634	233
240 REGIONAL MEDICAL LABORATORY	750	233
241 ADVANCED MEDICAL TESTING CENTERS LLC	625	230
242 N R MOBILE PHLEBOTOMY AND DIAGNOSTICS	625	230
243 BENEFIT MANAGEMENT INC	611	225
244 FUJIFILM MEDICAL SYSTEMS USA	608	224
245 ST BERNARDS HOSPITAL INC	600	221
246 TESHOME, HANNA	600	221
247 DEBORAH CAMP	591	218
248 ALEETA O SHIELDS	591	218
249 ADVANCED LABORATORY SERVICES INC	600	214
250 DIANNE TAYLOR	660	205
251 KARE TECHNOLOGIES INC	550	202
252 WELLCARE OF MIDDLE TENNESSEE	550	202
253 C&S INVESTMENTS OF CENTRAL FLORIDA LLC	650	202
254 CAROLYN MARZENDORFER	639	199
255 FULL CIRCLE TRANSLATIONS LLC	635	197

HDL Liquidating Trust

Schedule of Unsecured Claims

Professional Name	Claim Amount (\$)	Total Paid (\$)
256 SHERRI BLOOMFIELD	609	189
257 LIFE TECHNOLOGIES CORPORATION	607	189
258 HARRIS CARETRAKER INC	558	174
259 BARRY KNOWLES	554	172
260 NORTHSORE UNIVERSITY HEALTHSYSTEM	550	171
261 STRICKLAND, MICHELLE & STEVE	544	169
262 ELECTRONIC NETWORK SYSTEMS	543	169
263 HIGHMARK BLUE SHIELD	541	168
264 ELECTRONIC SYSTEMS INC	540	168
265 CYNTHIA HOMSEY	535	166
266 STATEWIDE FIRE PROTECTION	533	166
267 WINDROSE MEDICAL PROPERTIES LP	531	165
268 SCIFOR INC	526	164
269 EMPRESAS DEL CARBON LLC	525	163
270 AT&T	524	163
271 DANIEL BROOKING	523	163
272 CERILLANT	513	159
273 MOLONEY, KATHRYN	510	158
274 NORTHWEST COMMUNITY HOSPITAL	500	155
275 TESTING ALTERNATIVES INC	500	155
276 WILLIAM NORRIS	492	153
277 CYNTHIA DOWLESS	492	153
278 ULINE	489	152
279 BUGET FRANTZ	486	151
280 ARCADIA LAB & DIAGNOSTICS LLC	475	148
281 HUNTERDON MEDICAL CENTER	475	148
282 VERDE VALLEY MEDICAL CENTER	475	148
283 MG1 ENTERPRISES INC	475	148
284 ALLISON BEARD	473	147
285 RAMON SUAREZ JR	461	143
286 BANNER PLAN ADMINISTRATION	457	142
287 VIRGINIA CARDIOVASCULAR SPECIALISTS	453	141
288 MEDLABS LLC	445	138
289 STAPLES ADVANTAGE	444	138
290 HALL, KIRK	443	138
291 KRISTIN KNITTER	436	135
292 JOE SHAHEEN	425	132
293 DOMINION LOCK AND SECURITY INC	422	131
294 KATHLEEN SHELTON	414	129
295 LINDA BRUNZ	405	126
296 CERISA INC	400	124
297 PMCS	391	122
298 JAMES OLSON	390	121
299 SSI US INC	381	118
300 COLLEGE OF AMERICAN PATHOLOGY	379	118
301 CHARLOTTE BABCOCK	379	118
302 LIVEPERSON INC	376	117
303 PATHOLOGY ASSOCIATES MEDICAL LABS LLC	375	117
304 JUNE OAKES	373	116
305 HARBOUR VIEW ASSOCIATES LLC	364	113
306 CHARLES COMBS	357	111
307 COBB REFRIDGERATION LLC	343	106
308 COMMUNITY HOSPITAL OF MONTEREY PENINSULA	325	101
309 BRIGHTLIFE INTERNATIONAL INC	325	101
310 DEO FAVENTE GROUP LLC	325	101
311 IRONBRIDGE SELF STORAGE 711	325	101
312 MAUREEN MORCHEL	309	96
313 SANTA CRUZ BIOTECHNOLOGY, INC.	304	94
314 CLCS TEST LLC	300	93
315 ITS IN YOUR BLOOD	300	93
316 SOUTHERN MICROSCOPE INC	300	93
317 MICHELE KAGELE	294	91
318 CHARTER BUSINESS	294	91
319 LINDENMEYR MUNROE	291	90
320 LIFEPOINT INFORMATICS	289	90
321 PAMELA SULLIVAN	288	90
322 GABRIELA LOPEZ	287	89
323 VWR INTERNATIONAL LLC	335,318	89
324 AO ASSOCIATES	284	88
325 PAMELA RATCLIFFE	281	87
326 UNITE HERE HEALTH	278	87
327 JC BLAIR MEMORIAL HOSPITAL	275	85
328 DIRNE HEALTH CENTERS INC	275	85
329 ANY TEST PC	275	85
330 DENNIS COURTNEY	269	84
331 PGBA LLC	264	82
332 ANTHEM BLUE CROSS AND BLUE SHIELD	264	82
333 JUSTIN DALTON	263	82
334 PHILIP RINALDI	262	81
335 BLUE CROSS BLUE SHIELD OF NEW MEXICO	262	81
336 LYNN GRODNICK	260	81
337 MEDENT ALL-IN-ONE	250	78
338 RICHARD SANCHEZ	249	77
339 SUGAR LAND LAB SERVICES LLC	245	76
340 ANITA COOPER	244	76

HDL Liquidating Trust
Schedule of Unsecured Claims

	Professional Name	Claim Amount (\$)	Total Paid (\$)
341	TECHNOMARKETING	238	74
342	LISA HERZLICH	235	73
343	CHRISTIANA CARE HEALTH SERVICES INC	225	70
344	MITCHELL TARR	222	69
345	CITY OF DE SOTO	221	69
346	JON PALMER	220	68
347	MICHAEL GRIZZARD	218	68
348	PETER HAMILTON	217	67
349	CAFE INTERNATIONAL	215	67
350	Lisa Morgan	206	64
351	RICHMOND CONCIERGE LLC	205	64
352	P TODD DECKER	205	64
353	JENNIFER LAWLESS	200	62
354	1ST CARE LLC	200	62
355	OPENDRAW LLC	200	62
356	DEES MOBILE PHLEBOTOMY SERVICE LLC	200	62
357	MEDRITE TECHNOLOGIES INC	200	62
358	SCHERTLER & ONORATO LLP	200	62
359	PROFESSIONAL DATA SERVICES INC	198	62
360	TOYOTA FINANCIAL SERVICES	189	59
361	LENOIR CITY UTILITIES BOARD	187	58
362	BARBARA COX	185	58
363	RICHMOND COMMERCIAL SERVICES INC	180	56
364	SUSAN WASILEWSKI	180	56
365	PATHOLOGY LABORATORIES INC	175	54
366	DACHU GROUP INC	175	54
367	FIMA MANAGEMENT LLC	175	54
368	SNB LLC	175	54
369	CHERYL LOCKLEY	171	53
370	PHYLLIS STEPHAN	168	52
371	KAREN FURFARI	166	52
372	KAROLYN JOHNSON	165	51
373	CHARTER COMMUNICATIONS	161	50
374	ALLSCRIPTS	160	50
375	KENNETH STAWARZ	158	49
376	AMERICAN INFOSOURCE LP as agent for DIRECT TV	157	49
377	COMCAST	157	49
378	KELLY HARRISON	157	49
379	BLUE CROSS OF CALIFORNIA	153	48
380	GROUP AND PENSION ADMINISTRATORS INC	153	47
381	TUTELA MONITORING SYSTEMS LLC	150	47
382	Any Lab Test Now Leechelle59	150	47
383	PACE ANALYTICAL SERVICES, INC.	150	47
384	DOCTORS GENERAL LABORATORY INC	150	47
385	TIDEWATER HEALTH AND WELLNESS SERVICES	150	47
386	CARESPOT PROFESSIONAL SERVICES LLC	150	47
387	RELIABLE JANITORIAL INC	150	47
388	PRESTIGE HEALTH CHOICE	142	44
389	YOUR LABORATORY LP	140	44
390	CERNER HEALTHCARE SOLUTIONS INC	137	43
391	DENNIS ANDRUSKIEWICZ	135	42
392	DIVINE TOUCH MOBILE PHLEBOTOMY SVC LLC	135	42
393	EBONY PEARSON	134	42
394	KENNETH SMITH	133	41
395	Alabama Power Company	132	41
396	EMPLOYER DRIVEN INSURANCE SERVICES	131	41
397	RACHEL GRAY	130	40
398	Any Lab Test	125	39
399	CLINICAL LAB SERVICES INC	125	39
400	PIONEER INVESTMENTS LLC	125	39
401	PHCLAS CRUCES INC	125	39
402	GOLDAMMER LAB TESTING LLC	125	39
403	STEPHEN NICKEL	125	39
404	GROUP HEALTH	116	36
405	NICOLE DIGIULO	116	36
406	BIO RIDE LLC	115	36
407	SAN ANGELO HOSPITAL LP	110	34
408	RESTEK	108	34
409	PROMEDDX LLC	105	33
410	VISTA CLINICAL DIAGNOSTICS INC	105	33
411	C & L WOLFE LLC	105	33
412	CHRISTIAN CARE MINISTRY	103	32
413	CLINICAL LABORATORIES OF HAWAII LLP	100	31
414	DENNIS FISHER	100	31
415	LOADING DOCK EQUIPMENT CO INC	100	31
416	RENEE PRIDGEON	100	31
417	SALINAS VALLEY PRIME CARE MEDICAL GROUP	100	31
418	SOLANTIC OF ORLANDO LLC	100	31
419	URGENT MEDICAL CENTER INC	100	31
420	HEALTH PRINT LLC	100	31
421	SACRED HEART HOSPITAL	100	31
422	COLORADO URGENT CARE PHYSICIANS PC	100	31
423	AVID COMMUNICATIONS LLC	100	31
424	ANY LAB TEST NOW PHOENIX	100	31
425	KOTA REDDY- REDDY BREAD	97	30

HDL Liquidating Trust

Schedule of Unsecured Claims

Professional Name	Claim Amount (\$)	Total Paid (\$)
426 FLOYD CONSULTING SERVICE	92	29
427 WORLD WIDE MEDICAL PRODUCTS INC	91	28
428 LEXICOMP	87	27
429 ARUP LABORATORIES	86	27
430 WPS TRICARE ADMINISTRATION	84	26
431 CENTURYLINK	84	26
432 WINDSTREAM	82	26
433 ANTHEM BLUE CROSS	81	25
434 PATIENT FIRST	80	25
435 Any Lab Test Now	75	23
436 COVERTEK INC	75	23
437 SOLANTIC SOUTH FLORIDA LLC	75	23
438 METRO LAB LLC	75	23
439 INSURANCE PHYSICAL SERVICES INC	75	23
440 LABS & MORE LLC	75	23
441 METABOLIC BALANCE OF SE ORLANDO	75	23
442 LIPID LABZ INC	75	23
443 OAK CREST LABORATORY SERVICES INC	75	23
444 DIANE ALBRECHT	74	23
445 DALE NETHERDA	74	23
446 GRAINGER	73	23
447 ARCPPOINT LABS OF EASTERN CAROLINA	70	22
448 MEDWORXS	70	22
449 MONTOYA, ANGELO R	65	20
450 INFINITI LAB LLC	62	19
451 DSM SERVICES LLC	60	19
452 GEHA	59	18
453 ACE IMAGE WEAR	54	17
454 PARKER HANNIFIN EMP HEALTH CARE PLAN	54	17
455 SCOTT WILLIAMS	53	16
456 ARIZONA LAB PARTNERS LLC	50	16
457 DAVID FRICK	50	16
458 EAST COUNTY URGENT CARE INDUSTRIAL	50	16
459 GERTRUDE MCCLURE	50	16
460 GREGORY SOWEL	50	16
461 HALLANDALE LAB USA INC	50	16
462 JEFFERSON REGIONAL MEDICAL CENTER	50	16
463 JEG VENTURES LLC	50	16
464 LLOYD SHORTER	50	16
465 MARC BOLICH	50	16
466 PROFESSIONAL LABS INC	50	16
467 TONI M MILLISOCK	50	16
468 ANY LAB TEST SOLUTIONS LLC	50	16
469 GARY MASON	50	16
470 ANY LAB TEST G2 CORP	50	16
471 GEVORG SEDRAKYAN MD PC	50	16
472 ROBIN R KHAN	50	16
473 DIAGNOSTIC PATHOLOGY CONSULTING LLC	50	16
474 DL MANDAT	50	16
475 JMAC SERVICES INC	50	16
476 KAREN SPAHR	50	16
477 ASAP MEDICAL ASSOCIATES PC	50	16
478 DARRELL DOUGLAS	50	16
479 HIGH DESERT DIAGNOSTIC LABORATORY INC	50	16
480 NORFOLK WIRE & ELECTRONICS	46	14

HDL Liquidating Trust

Schedule of Unsecured Claims

	Professional Name	Claim Amount (\$)	Total Paid (\$)
481	HAROLD FREIMAN	41	13
482	JAN SNEDEGAR	40	12
483	NM TAXATION AND REVENUE DEPARTMENT	36	11
484	KING, SCOTT N	36	11
485	MERITAIN HEALTH	35	11
486	PREFERRED CARE PARTNERS	27	9
487	THOMAS RYAN	26	8
488	QUANTERIX	25	8
489	ANY TEST SERVICES INC	25	8
490	BLUE EYED BULL INVESMENT	25	8
491	COFFEY AND COFFEY INC	25	8
492	DEROY ENTERPRISES LLC	25	8
493	GINN VENTURES ONE LLC	25	8
494	HOLYOKE MEDICAL CENTER INC	25	8
495	HOSPITAL AUTHORITY OF CANDLER COUNTY	25	8
496	SMITH LABS LLC	25	8
497	UPSTATE TESTING SERVICES LLC	25	8
498	ARCADIA LAB AND DIAGNOSTICS LLC	25	8
499	D VAN TESTING INC	25	8
500	LOUS CLINICAL LAB INC	25	8
501	LUFT MEDICAL MANAGEMENT PLLC	25	8
502	CENTRAL IN REGIONAL BLOOD CENTER INC	25	8
503	DC LAB TESTING LLC	25	8
504	RYAL VENTURES INC	25	8
505	HEALTHY LIVING LLC	25	8
506	RELIANCE TESTING INC	25	8
507	DIVINE SEED CORPORATION	25	8
508	FIGURE 8 HEALTH PC	25	8
509	UNIQUE LAB SERVICES LLC	25	8
510	COUNTY WASTE OF VIRGINIA	22	7
511	EMPLOYEE BENEFIT MANAGEMENT SERVICES INC	19	6
512	REV CASTRO	17	5
513	THOMAS WIGGER	12	4
514	UNITED HEALTHCARE COMMUNITY PLAN	10	3
515	LEVAUGN SINGLETON	10	3
516	DEBRA MACKAY	10	3
517	GREENSHADES	2	1
518	MICHAELINE MAHOOD	2	1
519	MONUMENT CONSULTING LLC	214,973	-
520	SPICER, PAUL	95,000	-
521	BNP PARIBAS LEASING SOLUTIONS	74,535	-
522	EBS MASTER LLC	47,796	-
523	STAMPS COM	42,000	-
524	MARRIOTT RICHMOND	25,780	-
525	CITRIX ONLINE LLC	24,662	-
526	THE SUNNIE & DEWORKEN GROUP	21,000	-
527	SHOPLET.COM	17,113	-
528	KUNG, DEREK W	13,133	-
529	PARTNER MD	10,422	-
530	MEDICAL MASTERMIND	10,100	-
531	DELOITTE TAX LLP	10,000	-
532	DENNEMEYER & COMPANY LLC	8,859	-
533	PRACTICE FUSION	8,085	-
534	DAKO NORTH AMERICA	6,701	-
535	MEDICAL STAFFING OF NORTHWEST MISSOURI	6,075	-
536	ECLINICALWORKS	5,900	-
537	Fleetcor Technologies	10,310	-
538	HealthSCOPE Benefits	5,726	-
539	R R DONNELLEY	5,542	-
540	LIBBY HOOPES	5,220	-
541	RR DONNELLEY	5,109	-
542	MCGLADREY LLP	5,050	-
543	MAILFINANCE	5,000	-
544	ENV SERVICES	4,934	-
545	POWERVAR	4,842	-
546	HAND CRAFT	4,783	-
547	PHYSICIANS REFERENCE LABORATORY LLC	4,500	-
548	SECHANGE HEALTH	4,447	-
549	MURPHY & MCGONIGLE PC	4,297	-
550	RUSSELL MCALLISTER	3,893	-
551	DOUGLAS SCIENTIFIC	3,891	-
552	XPEDX	3,886	-
553	COLLORA LLP	3,589	-
554	SBMC LINCOLN HILLS LLC	3,394	-
555	CUSTIS FERGUSON	3,078	-
556	TONY HARRELL	3,025	-
557	CALBIOTECH	3,000	-
558	ANTHEM BCBS WELLPOINT	2,760	-
559	HANOVER FOILS LLC	2,753	-
560	CAPFINANCIAL PARTNERS LLC D/B/A CAPTRUST	5,354	-
561	LAURIE ACUNA	7,900	-
562	Pinnacle Mobile Phlebotomy, LLC	2,250	-
563	LITTLE, JENNIFER	10,375	-
Total		\$ 198,229,696	\$ 82,624,675