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U.S. BANKRUPTCY COURT
DISTRICT OF ARIZONA
PHOENIX

1 Jeffrey S. Anderson
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4 (602) 452-8000
5 Accountants for the Debtors

6
7 **IN THE UNITED STATES BANKRUPTCY COURT**
8 **FOR THE DISTRICT OF ARIZONA**
9

10 In re:)
11)
11 UNISON HEALTHCARE CORPORATION, and)
12 related proceedings,)
13)
13 Federal I.D. No. 86-0684011)
14)
14 Debtors.)
15)

In Proceedings Under Chapter 11
Case No. B-98-06583-PHX-GBN
(Jointly Administered)

<u>APPLICABLE DEBTOR(S)</u>	(Check)
UNISON HEALTHCARE CORPORATION	<input checked="" type="checkbox"/>
(Case No. 98-06583-PHX-RGM)	
SUNQUEST SPC, INC.	<input checked="" type="checkbox"/>
(Case No. 98-06584-PHX-SSC)	
BRITWILL HEALTHCARE COMPANY	<input checked="" type="checkbox"/>
(Case No. 98-06585-PHX-SSC)	
BRITWILL FUNDING CORPORATION	<input checked="" type="checkbox"/>
(Case No. 98-06602-PHX-CGC)	
MEMPHIS CLINICAL LABORATORY, INC.	<input checked="" type="checkbox"/>
(Case No. 98-06588-PHX-CGC)	
AMERICAN PROFESSIONAL HOLDINGS, INC.	<input checked="" type="checkbox"/>
(Case No. 98-06587-PHX-GBN)	
AMPRO MEDICAL SERVICES, INC.	<input checked="" type="checkbox"/>
(Case No. 98-06609-PHX-GBN)	
GAMMA LABORATORIES, INC.	<input checked="" type="checkbox"/>
(Case No. 98-06611-PHX-SSC)	
SIGNATURE HEALTH CARE CORPORATION	<input checked="" type="checkbox"/>
(Case No. 98-06591-PHX-SSC)	
BROOKSHIRE HOUSE INC.	<input checked="" type="checkbox"/>

**FIRST AND FINAL APPLICATION
OF ERNST & YOUNG, LLP FOR
ALLOWANCE AND PAYMENT OF
COMPENSATION**

916js

1	(Case No. 98-06608-PHX-RGM))
	CHRISTOPHER NURSING CENTER, INC.	<input checked="" type="checkbox"/>)
2	(Case No. 98-06596-PHX-JMM))
	AMBERWOOD COURT, INC.	<input checked="" type="checkbox"/>)
3	(Case No. 98-06597-PHX-RGM))
	THE ARBORS HEALTH CARE CORPORATION	<input checked="" type="checkbox"/>)
4	(Case No. 98-06598-PHX-CGC))
	LOS ARCOS, INC.	<input checked="" type="checkbox"/>)
5	(Case No. 98-06603-PHX-RGM))
	PUEBLO NORTE, INC.	<input checked="" type="checkbox"/>)
6	(Case No. 98-06604-PHX-RTB))
	RIO VERDE NURSING CENTER, Inc.	<input checked="" type="checkbox"/>)
7	(Case No. 98-06606-PHX-CGC))
	SIGNATURE MANAGEMENT GROUP, INC.	<input checked="" type="checkbox"/>)
8	(Case No. 98-06605-PHX-GBN))
	CORNERSTONE CARE CENTER, INC.	<input checked="" type="checkbox"/>)
9	(Case No. 98-06595-PHX-RTB))
	ARKANSAS, INC.	<input checked="" type="checkbox"/>)
10	(Case No. 98-06590-PHX-GBN))
	DOUGLAS MANOR, INC.	<input checked="" type="checkbox"/>)
11	(Case No. 98-06589-PHX-CGC))
	SAFFORD CARE, INC.	<input checked="" type="checkbox"/>)
12	(Case No. 98-06593-PHX-RTB))
	REHABWEST, INC.	<input checked="" type="checkbox"/>)
13	(Case No. 98-06594PHX-CGC))
	QUEST PHARMACIES, INC.	<input checked="" type="checkbox"/>)
14	(Case No. 98-06586-PHX-RGM))
	SUNBELT THERAPY MANAGEMENT SERVICES, INC.)
15	(ALABAMA)	<input checked="" type="checkbox"/>)
	(Case No. 98-06607-PHX-RTB))
16	DECATUR SPORTS FIT & WELLNESS CENTER,)
17	INC.	<input checked="" type="checkbox"/>)
	(Case No. 98-06601-PHX-SSC))
18	THERAPY HEALTH SYSTEMS, INC.	<input checked="" type="checkbox"/>)
19	(Case No. 98-06600-PHX-GBN))
	HENDERSON & ASSOCIATES REHABILITATION,)
20	INC.	<input checked="" type="checkbox"/>)
	(Case No. 98-06599-PHX-SSC))
21	SUNBELT THERAPY MANAGEMENT SERVICES, INC.)
22	(ARIZONA)	<input checked="" type="checkbox"/>)
	(Case No. 98-06592-PHX-RGM))
23	CEDAR CARE, INC.	<input checked="" type="checkbox"/>)
24	(Case No. 98-06612-PHX-GBN))
	SHERWOOD HEALTHCARE CORP.	<input checked="" type="checkbox"/>)
25	(Case No. 98-06610-PHX-SSC))
	BRITWILL INVESTMENTS-I, INC.	<input type="checkbox"/>)

1 (Case No. 98-0173-PHX-GBN))
BRITWILL INVESTMENTS-II, INC. □)
2 (Case No. 98-0174-PHX-GBN))
3 BRITWILL INDIANA PARTNERSHIP □)
(Case No. 98-0175-PHX-GBN))
4 _____)

5
6 ERNST & YOUNG, LLP (“Ernst & Young” or the “Applicant”), a professional services firm
7 providing accounting services to Unison Healthcare Corporation, together with its subsidiaries and
8 affiliates, (“Unison” or the “Debtors”) hereby files its “First and Final Application for Allowance and
9 Payment of Compensation” (the “Application”). In support of the Application, Ernst & Young respectfully
10 represents as follows:
11

12 **I. Retention of Ernst & Young**

13 On May 28, 1998 (the “Petition Date”), Unison and twenty-nine of its subsidiaries filed voluntary
14 petitions for relief under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”). Three
15 Unison subsidiaries, BritWill I, BritWill II, and BritWill Indiana Partnership had previously filed voluntary
16 Chapter 11 petitions on January 7, 1998. All thirty-three cases were administratively consolidated for
17 procedural purposes.
18

19 **A. The First Application**

20 On June 16, 1998, Ernst & Young filed its “Application for an Order Approving the Employment of
21 Ernst & Young, LLP as Accountants for Debtors and Debtors-in-Possession” (the “Application”). The
22 Application, which was served upon the Office of the United States Trustee and all other parties in interest,
23 requested Court approval for Ernst & Young to provide ongoing professional accounting services to
24 Unison. Ernst & Young had been providing accounting services to Unison since well before the
25 commencement of its Chapter 11 proceedings, and the Application requested authorization to be paid on a
26 “flat fee” basis, pursuant to Section 328 of the Bankruptcy Code. In accordance with this type of retention,
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28

1 the Application requested that Ernst & Young not be required to maintain detailed time records in
2 connection with its services. On July 10, 1998, the Court entered an Order authorizing Unison to employ
3 Ernst & Young pursuant to the terms of the Application (the "First Order"). The First Order authorized a
4 flat fee of \$284,000.

5
6 **B. The Supplemental Application**

7 Subsequent to entry of the First Order, Unison realized that it would require Ernst & Young to
8 perform additional services which were not contemplated in the original Application. Accordingly, on
9 October 6, 1998, Ernst & Young filed its "Motion for Entry of Order Approving Ernst & Young LLP's
10 Employment to Include Certain Supplemental Services" (the "Supplemental Application"). The
11 Supplemental Application was served upon the Office of the United States Trustee and all other interested
12 parties. Specifically, the Supplemental Application requested Ernst & Young to perform financial audits of
13 the: (1) Signature/Unison defined contribution plan; (2) Arkansas defined contribution plan; and (3) the
14 SunQuest defined contribution plan. In addition to the above listed audits, the Supplemental Application
15 requested Ernst & Young to provide certain tax consulting services. The Supplemental Application
16 requested a flat fee payment of \$154,000 upon completion of these services, to be paid in the same manner
17 as its previously approved compensation arrangement (i.e., pursuant to Section 328 of the Bankruptcy
18 Code, a flat fee, (as opposed to an hourly basis), and no requirement to maintain detailed time records. On
19 October 28, 1998, the Court entered an Order approving the Supplemental Application and the
20 compensation arrangement described therein (the "Second Order) (the First Order and the Second Order
21 collectively referred to herein as (the "Retention Orders"). The total flat fee payment authorized in the
22 Retention Orders is \$438,000.¹

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¹ \$284,000 from the First Order, and \$154,000 from the Second Order.

1 **II. Description of Services Provided by Ernst & Young**

2 Since 1995, Ernst & Young has been providing audit and tax services to Unison. Pursuant to the
3 Retention Orders, Ernst & Young was approved to continue to provide these services for the 1997 fiscal
4 year.
5

6 **A. Description of Audit Services**

7 An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the
8 consolidated balance sheet, assessing the accounting principles used and significant estimates made by
9 management, and evaluating the overall consolidated balance sheet presentation. Some of the specific audit
10 related services Ernst & Young provided are as follows:
11

12 • An audit of the fiscal 1997 Unison HealthCare Corporation financial statements,
13 Signature/Unison defined contribution plan, Arkansas defined contribution plan, and SunQuest defined
14 contribution plan, including an evaluation of the scope of the audit testing to be performed,
15 determination of the audit risk of specific accounts, gaining an understanding of Unison's procedures
16 and systems in numerous areas, documenting findings and determinations, and evaluation and testing of
17 internal controls affecting the systems and procedures.
18

19 • Review of Unison's Form 10K.
20

21 **B. Description of Tax Services**

22 Tax services relate to providing assistance in the preparation of tax returns, analysis of tax
23 implications of various transactions and the identification of strategies to minimize taxes. The complexity
24 of certain of Unison's transactions and relationships have contributed to the complexity of the tax issues
25 and assistance required. Some of the specific tax related services Ernst & Young provided are as follows::
26

- 27 • Preparation and filing of 1997 Federal and State tax returns.
28 • Review of Net Operating Loss carry forwards and carry backs.

1 **III. Requested Compensation**

2 The total amount authorized for Ernst & Young's services under the Retention Orders was
3 \$438,000. As provided in the Application, \$80,000 of this total amount was paid to Ernst & Young as
4 an ordinary course payment after the completion of the first audit. Therefore, the balance due under the
5 Retention Orders is \$358,000. However, due to certain services that Unison contemplated were
6 necessary in the Supplemental Application, but ultimately were not required, Ernst and Young was did
7 not complete all of the services that were specified in the Supplemental Application. Specifically, Ernst
8 & Young did not provide certain of the tax consulting services. As such, Ernst and Young has reduced
9 its approved fees from the Second Order by \$100,000. Accordingly, Ernst & Young hereby requests
10 final compensation in the amount of \$258,000.² +80,000 = \$338,000 total fees
11 reqd.

12 WHEREFORE, Ernst & Young respectfully requests that the Court enter an order authorizing and
13 directing Unison to pay Ernst & Young, in accordance with the terms of its First Amended Plan of
14 Reorganization, compensation in the amount of \$258,000.

15 RESPECTFULLY SUBMITTED this 17th day of March, 1999.

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17 40 North Central Avenue, Suite 900
18 Phoenix, Arizona 85004

19 By: Laurie Taylor
20 Jeffrey S. Anderson
21 Laurie Taylor

22 Accountants for Unison
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27

28 ² \$204,000 from the services provided pursuant to the Application, and \$54,000 from the services provided pursuant to the Supplemental Application.

1 I certify that a true copy of the foregoing has
2 been mailed this 17th day of March,
3 1999, to all parties on the attached service list.

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