

# EXHIBIT 22

**ALLEN DELL, P.A.**  
**202 SOUTH ROME AVENUE**  
**Suite 100**  
**TAMPA, FLORIDA 33606**  
**Telephone: 813-223-5351 Facsimile: 813-229-6682**  
**Federal Tax ID: 59-3371099**

Wiand Guerra King, PLBurton W. Wiand, Esq., Receiv  
300 Bayport Drive  
Suite 600  
Tampa, FL 33607-3360  
**Attention: Burton W. Wiand, Esquire., Receiver**

November 01, 2012  
Client: 003772  
Matter: 000000  
Invoice #: 77608

Page: 1

RE: Research Licensure & CHOW Issues for Entity in Receivership

For Professional Services Rendered Through October 31, 2012

**SERVICES**

Date	Person	Description of Services	Hours	Rate	Amount
10/11/2012	CAM	Telephone conference with George and Dionne re types of permits at issue.	0.2	\$350.00	\$70.00
10/12/2012	CAM	Analyze Florida HME licensure exemptions for possible mechanism to deal with receivership. Telephone conference with AHCA attorney re same. Update Ms. Fajardo re potential solution to state licensure issue and need for legal support that receiver is an agent of federal government. Prepare for call with former owners by speaking with Mr. Guerra. Review Oxygen permit transfer issues. Participate in call with Mr. Guerra, Ms. Moody and Mr. Warner re regulatory issues raised by receivership.	2.1	\$350.00	\$735.00
10/12/2012	AGS	Review and analysis of state requirements for CHOWs.	1.0	\$300.00	\$300.00
10/18/2012	AGS	Telephone conference with John Truitt regarding status of settlement agreement; Draft email to John Truitt confirming waiver of 45 day requirement; Telephone conference with client regarding settlement agreement.	0.4	\$300.00	\$120.00
10/18/2012	CAM	Review material on Medicare notification options. Telephone conference with Mr. Guerra re Medicare notification.	1.5	\$350.00	\$525.00
10/19/2012	AGS	Review and analysis of Medicare requirements to determine what notification regarding receivership is required.	1.7	\$300.00	\$510.00

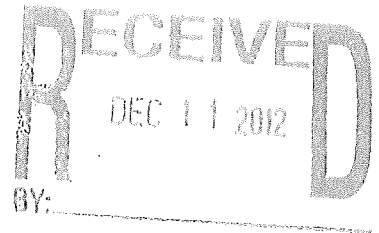
**SERVICES**

Date	Person	Description of Services	Hours	Rate	Amount
10/19/2012	CAM	Continue research on Medicare change notification option and relationship to Competitive Bid application. Telephone conferences with George Guerra, Burt Wiand and Lyle Warner re same. Complete 855S, prepare cover letter and forward to National Supplier Clearinghouse.	4.3	\$350.00	\$1,505.00
10/22/2012	YFR	Review CHAP Manual and website re: change of ownership obligations; prepare correspondence to the CHAP Customer Relations Representative re: change of ownership.	0.8	\$275.00	\$220.00
10/23/2012	CAM	Telephone conference with Mr. Guerra re CHAP notification and need for entity representative to forward. Revise draft notification and forward to Mr. Warner for submission.	0.4	\$350.00	\$140.00
10/24/2012	CAM	Review CHAP notice sent by Lyle Warner and communicate re same.	0.1	\$350.00	\$35.00
Total Professional Services			12.5		\$4,160.00

**PERSON RECAP**

Person	Level	Hours	Rate	Amount
AGS ANNA G. SMALL	ATTORNEY	3.1	\$300.00	\$930.00
CAM CYNTHIA A. MIKOS	ATTORNEY	8.6	\$350.00	\$3,010.00
YFR YVETTE F. RHODES	ASSOCIATE	0.8	\$275.00	\$220.00

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Wiand Guerra King, PLBurton W. Wiand, Esq., Receiv  
 300 Bayport Drive  
 Suite 600  
 Tampa, FL 33607-3360  
 Attention: **Burton W. Wiand, Esquire., Receiver**

December 01, 2012  
 Client: 003772  
 Matter: 000000  
 Invoice #: 77924

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RE: Research Licensure & CHOW Issues for Entity in Receivership  
 For Professional Services Rendered Through November 30, 2012

**SERVICES**

Date	Person	Description of Services	Hours	Rate	Amount
11/02/2012	CAM	Review documents sent by Ms. Fajardo. Telephone conference with her re same.	0.2	\$350.00	\$70.00
11/19/2012	CAM	Review and comment on DOH and AHCA notification letters.	0.3	\$350.00	\$105.00
11/19/2012	YFR	Review email correspondence from D. Fajardo, letter to Florida Division of Corporations, and Corporate Resolution; legal research re: DME Competitive Billing Program Requirements and authorized individuals.	1.4	\$275.00	\$385.00
11/26/2012	YFR	Review file re: change of ownership issues and license and permit notices; prepare email correspondence to D. Fajardo re: corporate resolutions and amendments and Medicare Competitive Bidding requirements; legal research re: change of ownership for AHCA and Department of Business and Professional Regulation notices; prepare correspondence to AHCA re: receivership; prepare correspondence to Department of Business and Professional Regulation, Division of Drugs, Devices and Cosmetics re: receivership.	4.4	\$275.00	\$1,210.00
11/28/2012	CAM	Comment re proposed title for Lyle;	0.2	\$350.00	\$70.00
Total Professional Services			6.5		\$1,840.00

December 01, 2012  
Client: 003772  
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**PERSON RECAP**

Person	Level	Hours	Rate	Amount
CAM CYNTHIA A. MIKOS	ATTORNEY	0.7	\$350.00	\$245.00
YFR YVETTE F. RHODES	ASSOCIATE	5.8	\$275.00	\$1,595.00

Total Services	\$1,840.00	
Total Disbursements	\$0.00	
Total Current Charges		\$1,840.00
Previous Balance		\$4,160.00
<b>PAY THIS AMOUNT</b>		<b>\$6,000.00</b>

**Payment is Due Upon Receipt of This Invoice**

**ALLEN DELL, P.A.**  
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Wiand Guerra King, PLBurton W. Wiand, Esq., Receiv 772  
 300 Bayport Drive 000  
 Suite 600 313  
 Tampa, FL 33607-3360  
**Attention: Burton W. Wiand, Esquire., Receiver** Page: 1

RE: Research Licensure & CHOW Issues for Entity in Receivership

For Professional Services Rendered Through December 31, 2012

**SERVICES**

Date	Person	Description of Services	Hours	Rate	Amount
12/05/2012	CAM	Telephone conference with Mary Boortz, AHCA re HME notification letter.	0.1	\$350.00	\$35.00
Total Professional Services			0.1		\$35.00

**PERSON RECAP**

Person	Level	Hours	Rate	Amount
CAM	CYNTHIA A. MIKOS ATTORNEY	0.1	\$350.00	\$35.00

**DISBURSEMENTS**

Date	Description of Disbursements	Amount
12/31/2012	Federal Express Corporation - Federal Express	\$33.32
Total Disbursements		\$33.32

January 01, 2013  
Client: 003772  
Matter: 000000  
Invoice #: 78313

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Total Services	\$35.00	
Total Disbursements	\$33.32	
Total Current Charges		\$68.32
Previous Balance		\$6,000.00
<b>PAY THIS AMOUNT</b>		<b>\$6,068.32</b>

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 300 Bayport Drive  
 Suite 600  
 Tampa, FL 33607-3360  
**Attention: Burton W. Wiand, E squire., Receiver**

February 01, 2013  
 Client: 003772  
 Matter: 000000  
 Invoice #: 78689

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RE: Research Licensure & CHOW Issues for Entity in Receivership

For Professional Services Rendered Through January 31, 2013

**SERVICES**

Date	Person	Description of Services	Hours	Rate	Amount
01/22/2013	CAM	Telephone conference with George re status of Respiro and regulatory issues for DME sales staff.	0.4	\$350.00	\$140.00
01/25/2013	CAM	Forward clause for employment agreement to Mr. Guerra.	0.1	\$365.00	\$36.50
Total Professional Services			0.5		\$176.50

**PERSON RECAP**

Person	Level	Hours	Rate	Amount
CAM CYNTHIA A. MIKOS	ATTORNEY	0.4	\$350.00	\$140.00
CAM CYNTHIA A. MIKOS	ATTORNEY	0.1	\$365.00	\$36.50



February 01, 2013  
Client: 003772  
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Total Services	\$176.50	
Total Disbursements	\$0.00	
Total Current Charges		\$176.50
Previous Balance		\$6,068.32
Less Payments		(\$4,160.00)
<b>PAY THIS AMOUNT</b>		<b>\$2,084.82</b>

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Attention: **Burton W. Wiand, Esquire., Receiver**

March 04, 2013  
Client: 003772  
Matter: 000000  
Invoice #: 78810

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RE: Research Licensure & CHOW Issues for Entity in Receivership

For Professional Services Rendered Through February 28, 2013

**SERVICES**

Date	Person	Description of Services	Hours	Rate	Amount
02/14/2013	CAM	Communicate with Dionne re corporate resolution.	0.1	\$365.00	\$36.50
02/26/2013	CAM	Review and comment draft written action and articles of amendment.	0.3	\$365.00	\$109.50
02/28/2013	CAM	Research status of round 2 competitive bid results. Telephone conference with Dionne re draft written consent and articles of amendment.	0.5	\$365.00	\$182.50
Total Professional Services			0.9		\$328.50

**PERSON RECAP**

Person	Level	Hours	Rate	Amount
CAM CYNTHIA A. MIKOS	ATTORNEY	0.9	\$365.00	\$328.50

March 04, 2013  
Client: 003772  
Matter: 000000  
Invoice #: 78810

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Total Services	\$328.50	
Total Disbursements	\$0.00	
Total Current Charges		\$328.50
Previous Balance		\$2,084.82
<b>PAY THIS AMOUNT</b>		<b>\$2,413.32</b>

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