

IN THE COURT OF COMMON PLEAS, FRANKLIN COUNTY, OHIO

Harold T. Duryee, Superintendent  
of Insurance,

Plaintiff,

v.

Case No. 87CV-05-3370

Health Options, Inc.,

Judge Close

Defendant.

FILED  
COMMON PLEAS COURT  
FRANKLIN CO. OHIO

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COMMON PLEAS COURT  
FRANKLIN CO. OHIO

ORDER APPROVING FINAL ACCOUNT, TERMINATION OF  
LIQUIDATION ESTATE, DISCHARGE AND RELEASE OF LIQUIDATOR  
AND TO TRANSFER FUNDS THAT ARE UNECONOMIC TO DISTRIBUTE

This matter came on before the Court upon the Application of Harold T. Duryee, Liquidator of Health Options, Inc. for Termination of the Liquidation Estate, Discharge and Release of Liquidator and Order to Transfer Funds that are Uneconomic to Distribute, and upon the Application of the Liquidator for Approval of Final Account.

Upon consideration of the Liquidator's Applications and Memoranda in Support, the Court finds the applications are well taken and it is hereby ORDERED, ADJUDGED and DECREED as follows:

1. The Final Account of the Liquidator, and all actions of the Liquidator reflected therein are hereby approved;
2. The Court finds that the grounds for the liquidation of Health Options, Inc. no longer exist and, therefore, the liquidation estate of Health Options is hereby terminated;
3. The Liquidator, his predecessors, successors, assigns, and any and all deputies, agents, and/or employees of the

Liquidation Office of the Ohio Department of Insurance, including employees of the Ohio Department of Insurance are hereby discharged and released of any and all responsibility and liability in connection with the liquidation of Health Options, Inc.; and

4. All funds remaining in the liquidation estate, as set forth in the Liquidator's Final Accounting and which are uneconomic to distribute are hereby ordered transferred to the Ohio Department of Insurance.

\_\_\_\_\_  
Judge Close

Dated: \_\_\_\_\_

Approved by:

LEE FISHER  
Attorney General



\_\_\_\_\_  
Alan F. Berliner (BER12)  
Supreme Court No. 0012240  
Jan E. Hensel (HEN42)  
Supreme Court No. 0040785  
Special Counsel to the  
Attorney General, State of Ohio  
Carlile Patchen & Murphy  
366 East Broad Street  
Columbus, Ohio 43215  
Tele: (614) 228-6135

Attorneys for Harold T. Duryee  
Liquidator of Health Options, Inc.

IN THE COURT OF COMMON PLEAS, FRANKLIN COUNTY, OHIO

Harold T. Duryee, Superintendent  
of Insurance,

Plaintiff,

v.

Case No. 87CV-05-3370

Health Options, Inc.,

Judge Close

Defendant.

APPLICATION OF THE LIQUIDATOR FOR TERMINATION  
OF LIQUIDATION ESTATE, DISCHARGE AND RELEASE OF LIQUIDATOR  
AND ORDER TO TRANSFER FUNDS THAT ARE UNECONOMIC TO DISTRIBUTE

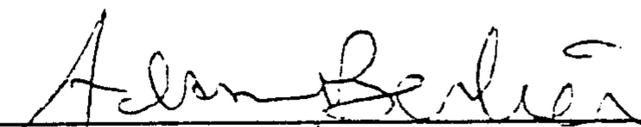
Harold T. Duryee, Superintendent of Insurance for the State of Ohio, as Liquidator herein, hereby moves this court for an order: 1) terminating the liquidation of Health Options, Inc.; 2) discharging and releasing the Liquidator, his predecessors, successors, assigns and any and all deputies, agents, and or employees of the Liquidation Office of the Ohio Department of Insurance, including employees of the Ohio Department of Insurance, of all responsibility and liability; and 3) transferring funds that are uneconomic to distribute to the Ohio Department of Insurance.

The reasons for the motion are set forth in the Memorandum in Support attached hereto and incorporated herein by reference.

Respectfully submitted,

LEE FISHER  
Attorney General

By

  
Alan F. Berliner (BER12)(0012240)  
Jan E. Hensel (HEN42)(0040785)  
Special Counsel to the  
Attorney General, State of Ohio  
CARLILE PATCHEN & MURPHY  
366 East Broad Street  
Columbus, Ohio 43215  
Tele: (614) 228-6135  
Attorneys for Harold T. Duryee  
Liquidator of Health Options

## MEMORANDUM IN SUPPORT

### I. INTRODUCTION

Health Options, Inc. ("Health Options") was placed in liquidation on May 29, 1987. Pursuant to Ohio Revised Code §3903.42, the Liquidator classified each claim filed. The Liquidator reviewed each claim determined to fall within Class 1, Class 2 and Class 3, pursuant to Ohio Revised Code §3903.43, and determined the amount allowed on each claim.

The Class 1 and Class 2 claims have been paid in full. The Class 3 claimants that the Liquidator was able to locate and that returned a signed Release have been paid in full on their claims, in accordance with this court's March 11, 1992 Order Approving Liquidator's Recommended Procedure For Distribution To Class 3 Claimants. Those claimants having Class 4 claims and lower have been notified that they were unlikely to receive any payment on their claim, as it was anticipated there would be insufficient funds remaining in the liquidation estate to pay such claims.

After payment to the Class 3 Claimants and payment of administrative expenses incurred through May 31, 1992, there remains Sixty Thousand Forty-One and 75/100 Dollars (\$60,041.75) in the Health Options liquidation estate. Because, at the time the claims were reviewed by the Liquidator, it did not appear there would be sufficient funds for payment to Class 4 and lower claimants, the Liquidator did not review those claims to make a determination of the amount to be allowed. There are 177 Class 4

claimants. The Liquidator projects that administrative costs incurred to review the claims each of these claimants would be in excess of the available funds remaining in the liquidation estate. Further, in the absence of a review of all Class 4 claims, the Liquidator estimates that administrative expenses to be incurred in closing the estate will be approximately Seventeen Thousand and 00/100 Dollars (\$17,000.00). Therefore, the expenses to review all Class 4 claims, and the administrative expenses required to close the estate would more than deplete the estate assets.

II. BECAUSE ANY FUNDS REMAINING IN THE LIQUIDATION ESTATE WOULD BE UNECONOMIC TO DISTRIBUTE, THE LIQUIDATOR REQUESTS THE COURT TO ORDER A TRANSFER OF THE REMAINING FUNDS TO THE OHIO DEPARTMENT OF INSURANCE.

Ohio Revised Code §3903.46 provides, in pertinent part:

When all assets justifying the expense of collection and distribution have been collected and distributed under Sections 3903.01 to 3902.59 of the Revised Code, the liquidator shall apply to the court for discharge. The court may grant the discharge and make any other orders, including an order to transfer any remaining funds that are uneconomic to distribute, as may be appropriate.

This statute gives the Liquidator discretion to determine at what point all assets justifying the expense of collection and distribution have been collected and distributed. It gives the Court authority to order a transfer of any remaining funds that are uneconomic to distribute. Therefore, pursuant to Ohio Revised Code

§3903.46, the Liquidator requests the Court for an order to transfer all funds remaining at termination of the liquidation and discharge of the Liquidator to the Ohio Department of Insurance.

§3903.46 is part of the National Association of Insurance Commissioners' "Insurer's Rehabilitation and Liquidation Model Act." This model act has been adopted, in some form, by twenty-seven (27) states. Research into the statutes and case law of those states that have adopted a provision analogous to Revised Code §3903.46 located no cases interpreting the statute. However, the variations of the model act adopted in Kentucky, Minnesota, South Dakota, and New Hampshire made specific provisions for the transfer of funds that are uneconomic to distribute.

New Hampshire Revised Code Statute 402-C:48 permits the court to order the remaining funds to be transferred "... to the state treasury for the credit of the insurance department...". Kentucky Revised Code §304.33-470 provides, in pertinent part, that "The court may grant the discharge or make any other orders deemed appropriate, including an order to transfer to the state treasury for the common school fund any remaining funds that are uneconomic to distribute." Minnesota Statute 60 B.48 provides for "... transfer to the state treasury to the credit of the general fund... ". South Dakota Codified Law §58-29B-130 provides that the remaining funds may be transferred to the state treasurer. Copies of these statutes are attached as Exhibit "A".

Because the Ohio Legislature was silent upon the issue of where to transfer any remaining funds that are uneconomic to

distribute, discretion rests with this Court. The Liquidator submits that transfer to the Ohio Department of Insurance is a logical disposition for the funds because 1) if the Liquidator were to evaluate the Class 4 claims, the funds would be totally utilized to pay the administrative expenses of doing so, benefiting no one; and 2) transfer of the funds to the Ohio Department of Insurance will provide funds to the Ohio Department of Insurance to facilitate carrying out its stated purpose, as set out in O.R.C. §3903.21(A)(4), to advance costs necessary in other liquidations and/or rehabilitations of insurers for the protection of the interests of insureds, claimants, creditors and the public generally.

### III. PROPOSED PROCEDURE

The procedure the Liquidator proposes is to provide each Class 4 claimant an Order and Notice of Hearing on the Liquidator's Application in the form attached hereto as Exhibit "B". Any claimants having objections to this Application would need to file their objections thereto with the Clerk of Courts within thirty (30) days of service of the notice upon them, and send a copy to counsel for the Liquidator. Any objections filed by claimants would then be heard at a hearing before the court.

At the end of the thirty (30) day period, if no objections have been filed, or upon final determination by this court if objections are filed, the Liquidator requests that this court:

1) approve a final account, which will be filed with the court at that time;

2) terminate the liquidation estate;

3) discharge and release the Liquidator, his predecessors, successors, assigns and any and all deputies, agents, and or employees of the Liquidation Office of the Ohio Department of Insurance, including employees of the Ohio Department of Insurance, of all responsibility and liability in connection with the liquidation of Health Options; and

4) order the remaining funds that are uneconomic to distribute be transferred to the Ohio Department of Insurance.

For the foregoing reasons, the Liquidator asks the court to approve his Application.

Respectfully submitted,

LEE FISHER  
Attorney General

By Alan Berliner  
Alan F. Berliner (BER12)(0012240)  
Jan E. Hensel (HEN42)(0040785)  
Special Counsel to the  
Attorney General, State of Ohio  
CARLILE PATCHEN & MURPHY  
366 East Broad Street  
Columbus, Ohio 43215  
Tele: (614) 228-6135  
Attorneys for Harold T. Duryee  
Liquidator of Health Options

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing document was served upon Jane C. Hirsch, Statutory Agent for Health Options, Inc., at 14 South Paint Street, Chillicothe, Ohio 45601, by regular U.S. Mail, postage prepaid, this \_\_\_\_ day of June, 1992.

  
\_\_\_\_\_  
Alan F. Berliner

IN THE COURT OF COMMON PLEAS, FRANKLIN COUNTY, OHIO

Harold T. Duryee, Superintendent  
of Insurance,

Plaintiff,

v.

Case No. 87CV-05-3370

Health Options, Inc.,

Judge Close

Defendant.

APPLICATION FOR APPROVAL OF FINAL ACCOUNT

Now comes the plaintiff, Harold T. Duryee, Superintendent  
of Insurance and Liquidator of Health Options, Inc. and moves this  
court for an order approving the Final Account of the Liquidator  
covering the period from January 1, 1992 through June 30, 1992, set  
forth in the attached Exhibit "A". A proposed Order is attached.

FILED  
COMMON PLEAS COURT  
FRANKLIN CO. OHIO  
JUL 11 1992

Respectfully submitted,

LEE FISHER  
Attorney General

Alan F. Berliner  
Alan F. Berliner (BER12)  
Supreme Court No. 0012240  
Jan E. Hensel (HEN42)  
Supreme Court No. 0040785  
Special Counsel to the  
Attorney General, State of Ohio  
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366 East Broad Street  
Columbus, Ohio 43215  
Tele: (614) 228-6135  
Attorneys for Harold T. Duryee  
Liquidator of Health Options, Inc.

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19054.01

MEMORANDUM IN SUPPORT

This Application is brought by the Liquidator requesting that this Court approve the Final Account.

On March 29, 1987, this Court placed Health Options, Inc. (the "Company") in liquidation and appointed the Superintendent of Insurance, Liquidator. As outlined for the Court in the Application of the Liquidator for Termination of Liquidation Estate, Discharge and Release of Liquidator and Order to Transfer Funds that are Uneconomic to Distribute, filed with the Court on June 9, 1992, the Liquidator has collected all known assets of the Health Options Estate justifying the administrative expense of collection efforts, and has distributed all funds that are economic to distribute. After payment of the Class 1, Class 2, and Class 3 claims incurred through June 29, 1992 as well as those estimated to be incurred through the final closing of the Estate, there remains Fifty-Five Thousand, Four Hundred and Forty-Seven and 81/100 Dollars (\$55,447.81) in the Health Options Estate. These remaining funds are uneconomic to distribute.

Thus, the Liquidator requests this Court to approve the Liquidator's Final Account, a copy of which is attached hereto as Exhibit "A". A copy of a proposed Order is submitted herewith.

Respectfully submitted,

LEE FISHER  
Attorney General

By Alan Berliner  
Alan F. Berliner (BER12 0012240)  
Special Counsel to the Attorney  
General, State of Ohio  
Carlile Patchen & Murphy  
366 East Broad Street  
Columbus, Ohio 43215  
Tele: (614) 228-6135  
Attorney for Harold T. Duryee,  
Liquidator of Health Options, Inc.

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing document was served upon Jane C. Hirsch, Statutory Agent for Health Options, Inc., at 14 South Paint Street, Chillicothe, OH 45601, by regular U.S. Mail, postage prepaid, this 1 day of July, 1992.

Alan Berliner  
Alan F. Berliner

IN THE COURT OF COMMON PLEAS, FRANKLIN COUNTY, OHIO

Harold T. Duryee, Superintendent  
of Insurance,

Plaintiff,

v.

Case No. 87CV-05-3370

Health Options, Inc.,

Judge Close

Defendant.

FINAL ACCOUNT OF LIQUIDATOR

Harold T. Duryee, Superintendent of Insurance for the State of Ohio, as Liquidator of Health Options, Inc. (the "Liquidator"), hereby files the Final Account of the Liquidator consisting of the following documents:

1. Statement of Receipts and Disbursements for the period 1/1/92 through 6/30/92;
2. Health Options Comparative Balance Sheet as of June 30, 1992 and June 29, 1992;
3. Health Options Comparative Income Statement for August 1, 1991 through June 29, 1992 and June 30, 1992;
4. Statement of Capital and Surplus Account;
5. Comparative General Operating Expenses for June 30, 1992 and June 29, 1992; and
6. List of disbursements to be made from the Health Options Estate.

These statements account for all assets received and disbursements made through June 30, 1992. Further, the Liquidator

JEH/KMR/30322.1

EXHIBIT "A"

hereby incorporates by reference all prior accounts which have been filed in the above-captioned case.

As of June 29, 1992, the Liquidation Estate has total assets of \$55,447.81. The funds remaining in the Estate as of that date have been determined to be uneconomic to distribute to the Class 4 creditors of Health Options. Therefore, upon Order of this court, the Liquidator will transfer all remaining assets of the Liquidation Estate to the Ohio Department of Insurance.

Respectfully submitted,

LEE FISHER  
Attorney General

By Alan F. Berliner  
Alan F. Berliner  
Supreme Court No. 0012240  
Jan E. Hensel  
Supreme Court No. 0040785  
Special Counsel to the  
Attorney General, State of Ohio  
366 East Broad Street  
Columbus, Ohio 43215  
Tele: (614) 228-6135  
Attorneys for Harold T. Duryee  
Liquidator of Heath Options, Inc.

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Alan F. Berliner  
Alan F. Berliner

IN THE COURT OF COMMON PLEAS, FRANKLIN COUNTY, OHIO

Harold T. Duryee, Superintendent  
of Insurance, State of Ohio

Plaintiff

v.

Health Options, Inc.

Defendant.

Case No. 87CV-05-3370

Judge Close

AFFIDAVIT

STATE OF OHIO

COUNTY OF FRANKLIN

:  
:SS  
:

Lynne C. Hengle, being first duly sworn, deposes and  
says:

1. I was duly appointed Deputy Liquidator in the above-captioned proceeding and have served in that capacity from my appointment.

2. In my capacity as Deputy Liquidator, I supervised those employees of the Liquidator who have custody of, and are responsible for maintaining the accounting records of the Liquidator, and I am familiar with the receipts and disbursements of the liquidation.

3. Based upon my examination of the records of the liquidation of the defendant, I have determined that the Statement of Receipts and Disbursements, attached hereto, is a complete and accurate account of the funds received and disbursements made by

the Liquidator for the period from July 1, 1991 through December 31, 1991.

4. Based upon my examination of the records of the liquidation of defendant, I have determined that the following documents are complete and accurate accounts of what they purport to be: the Health Options Comparative Balance Sheet as of June 30, 1992 and June 29, 1992; the Health Options Comparative Income Statement for the period from August 1, 1991 through June 29, 1992 and June 30, 1992; the Statement of Capital and Surplus Account; the Comparative General Operating Expenses for June 30, 1992 and June 29, 1992; and the List of Disbursements to be made from the Health Options Estate.

5. I have read over the statements set forth in the Application for Approval of Final Account of the Liquidator and the supporting Memorandum of Law, and I have found them to be true and accurate to the best of my knowledge and belief.

*Lynne C. Hengle*

Lynne C. Hengle

Sworn to and subscribed before me this 10<sup>th</sup> day of ~~March~~ July, 1992.

*Patricia New*

Notary Public

PATRICIA NEW  
NOTARY PUBLIC, STATE OF OHIO  
MY COMMISSION EXPIRES JULY 17, 1996

Liquidator of Health Options Insurance Company  
 Statement of Receipts and Disbursements  
 For The Period 01/01/92 to 06/30/92

	CASH	SECURITIES	TOTAL
Balance at 12/31/91	\$73,533.50	\$0.00	\$73,533.50
Security Amortization for the Period	0.00	0.00	0.00
<b>RECEIPTS</b>			
Investment Proceeds (Note 1)	0.00	0.00	0.00
Interest/Dividend Income	0.00	0.00	0.00
Agent Recoveries	0.00	0.00	0.00
Salvage and Subrogation	0.00	0.00	0.00
Reinsurance Recoveries	0.00	0.00	0.00
Readmitted Asset Recoveries	0.00	0.00	0.00
Miscellaneous Income	0.00	0.00	0.00
	1.75	0.00	1.75
<b>TOTAL RECEIPTS</b>	<u>1.75</u>	<u>0.00</u>	<u>1.75</u>
<b>DISBURSEMENTS</b>			
Investment Purchases	0.00	0.00	0.00
Employee Wages, Taxes, Benefits	7,606.75	0.00	7,606.75
General Operating Expenses	55,206.00	0.00	55,206.00
Legal Expense	10,722.50	0.00	10,722.50
Interest Paid on Bonds	0.00	0.00	0.00
Capitalized Items	0.00	0.00	0.00
	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	<u>73,535.25</u>	<u>0.00</u>	<u>73,535.25</u>
Balance at 06/30/92	\$0.00	\$0.00	\$0.00
	<u><u>A</u></u>	<u><u>A B</u></u>	<u><u></u></u>

Note 1: Investment proceeds include maturities, sales, calls, redemptions, and conversions, and excludes interest and dividend income.

(A) Excluding \$0.00 held by States.

(B) Bonds carried at amortized value.

Health Options in Liquidation  
 Comparative Balance Sheet  
 As of June 30, 1992 and June 29, 1992

	June 30	June 29
<b>ASSETS</b>		
Cash and bank deposits	(0.00)	55,447.81
Short-term Investments (Repo)	0.00	0.00
<b>TOTAL ASSETS</b>	<b>(0.00)</b>	<b>55,447.81</b>
<b>LIABILITIES</b>		
Accounts Payable - Intercompany	0.00	850.00
Accounts Payable - Creditors	0.00	2,695,968.38
General expenses due and accrued	0.00	54,597.81
<b>Total Liabilities</b>	<b>0.00</b>	<b>2,752,416.19</b>
<b>SURPLUS</b>		
Unassigned surplus	(212,920.00)	(2,909,888.38)
Capital Stock	212,920.00	212,920.00
<b>Total Equity</b>	<b>0.00</b>	<b>(2,696,968.38)</b>
<b>TOTAL LIABILITIES AND SURPLUS</b>	<b>0.00</b>	<b>55,447.81</b>

Health Options in Liquidation  
 Comparative Income Statement  
 For June 30, 1992 and August 1, 1991 through June 29, 1992

	June 30	June 29
	-----	-----
<b>REVENUE</b>		
Investment Income:		
Interest Income	0.00	3,264.03
	-----	-----
Total Investment Income	0.00	3,264.03
Other Income:		
Miscellaneous Interest Income - ODHS	0.00	10.14
Settlement Proceeds	0.00	0.00
	-----	-----
Total Other Income	0.00	10.14
TOTAL REVENUE	0.00	3,274.17
<b>EXPENSES</b>		
Liquidation Expenses:		
Incurred General Operating (Sch 6 )	(0.00)	96,132.66
Incurred Losses	0.00	0.00
	-----	-----
Total Liquidation Expenses	(0.00)	96,132.66
Other Expenses:		
Miscellaneous	0.00	0.00
	-----	-----
TOTAL EXPENSES	(0.00)	96,132.66
NET INCOME (LOSS)	0.00	(92,858.49)
	=====	=====

STATEMENT OF  
CAPITAL AND SURPLUS ACCOUNT

Surplus, previous year	(2,909,888.38)	(2,817,029.89)
Gains (+) and Losses (-) in Surplus		
Net Income (Loss)	0.00	(92,858.49)
Change in surplus for the year	0.00	(92,858.49)
<b>SURPLUS - CURRENT YEAR</b>	<b>(2,909,888.38)</b>	<b>(2,909,888.38)</b>

HEALTH OPTIONS INSURANCE COMPANY IN LIQUIDATION  
 COMPARATIVE GENERAL OPERATING EXPENSES  
 FOR JUNE 30, 1992 AND JUNE 29, 1992

	June 30	June 29
Boards, Bureaus and Associations.....	0.00	3.27
Salaries .....	0.00	8,606.52
Employee Relations and Welfare.....	0.00	2,896.88
Insurance.....	0.00	19.05
Travel and Travel Items.....	0.00	896.07
Rent and Rent Items.....	0.00	2,216.96
Equipment.....	0.00	1,189.70
Printing and Stationery.....	0.00	495.23
Postage, Telephone and Telegraph, Exchange and Express.....	0.00	176.15
Legal and Auditing.....	0.00	22,041.85
Sub-Total	0.00	38,543.48
<b>TAXES, LICENSES AND FEES</b>		
Insurance Department Licenses and Examiner Fees .....	(0.00)	54,729.50
Payroll Taxes.....	0.00	2,344.30
<b>MISCELLANEOUS</b>		
Investment Expenses & Banking Fees.....	0.00	187.63
Outside Services.....	0.00	314.57
Other.....	0.00	12.58
<b>TOTAL EXPENSES INCURRED DURING THE YEAR</b> .....	(0.00)	96,132.66
Less Unpaid Expenses, June 29, 1992 to June 30, 1992, CY.....	0.00	(55,447.81)
	(0.00)	40,684.85
Add Unpaid Expenses, Previous Year.....	55,447.81	3,393.03
<b>TOTAL GENERAL OPERATING EXPENSES PAID</b> .....	55,447.81	44,077.88

Disbursements to be made from  
Health Options Insurance Co.  
Liquidation Estate:

Payment of Administrative Expenses as follows:

(1)	Carlile, Patchen & Murphy (Legal Fees)	\$7,500 - \$8,000 (approx)
(2)	Peat, Marwick & Mitchell (Preparation of Final Tax Return)	\$14,000
(3)	Ernst and Young (Cash Audit)	\$1,889
(4)	Proprietor's Insurance Company (Inter-company Reimbursement)	\$ 850
(5)	Ohio Department of Insurance	Balance

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Health Options, Inc.,

Judge Close

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4. Statement of Capital and Surplus Account;
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These statements account for all assets received and disbursements made through June 30, 1992. Further, the Liquidator

FILED  
COMMON PLEAS COURT  
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THE CLERK OF COURTS

hereby incorporates by reference all prior accounts which have been filed in the above-captioned case.

As of June 29, 1992, the Liquidation Estate has total assets of \$55,447.81. The funds remaining in the Estate as of that date have been determined to be uneconomic to distribute to the Class 4 creditors of Health Options. Therefore, upon Order of this court, the Liquidator will transfer all remaining assets of the Liquidation Estate to the Ohio Department of Insurance.

Respectfully submitted,

LEE FISHER  
Attorney General

By Alan F. Berliner  
Alan F. Berliner  
Supreme Court No. 0012240  
Jan E. Hensel  
Supreme Court No. 0040785  
Special Counsel to the  
Attorney General, State of Ohio  
366 East Broad Street  
Columbus, Ohio 43215  
Tele: (614) 228-6135  
Attorneys for Harold T. Duryee  
Liquidator of Heath Options, Inc.

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing document was served upon Jane C. Hirsch, Statutory Agent for Health Options, Inc., at 14 South Paint Street, Chillicothe, OH 45601, by regular U.S. Mail, postage prepaid, this 1 day of July, 1992.

Alan F. Berliner  
Alan F. Berliner



the Liquidator for the period from July 1, 1991 through December 31, 1991.

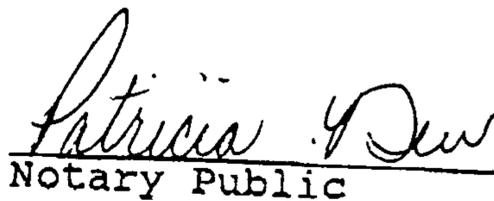
4. Based upon my examination of the records of the liquidation of defendant, I have determined that the following documents are complete and accurate accounts of what they purport to be: the Health Options Comparative Balance Sheet as of June 30, 1992 and June 29, 1992; the Health Options Comparative Income Statement for the period from August 1, 1991 through June 29, 1992 and June 30, 1992; the Statement of Capital and Surplus Account; the Comparative General Operating Expenses for June 30, 1992 and June 29, 1992; and the List of Disbursements to be made from the Health Options Estate.

5. I have read over the statements set forth in the Application for Approval of Final Account of the Liquidator and the supporting Memorandum of Law, and I have found them to be true and accurate to the best of my knowledge and belief.



Lynne C. Hengle

Sworn to and subscribed before me this 1st day of July, 1992.



Notary Public

PATRICIA NEW  
NOTARY PUBLIC, STATE OF OHIO  
MY COMMISSION EXPIRES JULY 17, 1996

Liquidator of Health Options Insurance Company  
 Statement of Receipts and Disbursements  
 For The Period 01/01/92 to 06/30/92

	CASE	SECURITIES	TOTAL
Balance at 12/31/91	\$73,533.50	\$0.00	\$73,533.50
Security Amortization for the Period	0.00	0.00	0.00
<b>RECEIPTS</b>			
Investment Proceeds (Note 1)	0.00	0.00	0.00
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Agent Recoveries	0.00	0.00	0.00
Salvage and Subrogation	0.00	0.00	0.00
Reinsurance Recoveries	0.00	0.00	0.00
Nonadmitted Asset Recoveries	0.00	0.00	0.00
Miscellaneous Income	1.75	0.00	1.75
<b>TOTAL RECEIPTS</b>	<b>1.75</b>	<b>0.00</b>	<b>1.75</b>
<b>DISBURSEMENTS</b>			
Investment Purchases	0.00	0.00	0.00
Employee Wages, Taxes, Benefits	7,606.75	0.00	7,606.75
General Operating Expenses	55,206.00	0.00	55,206.00
Legal Expense	10,722.50	0.00	10,722.50
Interest Paid on Bonds	0.00	0.00	0.00
Capitalized Items	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	<b>73,535.25</b>	<b>0.00</b>	<b>73,535.25</b>
Balance at 06/30/92	\$0.00	\$0.00	\$0.00

Note 1: Investment proceeds include maturities, sales, calls, redemptions, and conversions, and excludes interest and dividend income.

- (A) Excluding \$0.00 held by States.
- (B) Bonds carried at amortized value.

Health Options in Liquidation  
Comparative Balance Sheet  
As of June 30, 1992 and June 29, 1992

	June 30	June 29
<b>ASSETS</b>		
Cash and bank deposits		
Short-term Investments (Kapo)	(0.00)	55,447.81
	0.00	0.00
<b>TOTAL ASSETS</b>	<b>(0.00)</b>	<b>55,447.81</b>
<b>LIABILITIES</b>		
Accounts Payable - Intercompany	0.00	850.00
Accounts Payable - Creditors	0.00	2,696,968.38
General expenses due and accrued	0.00	54,597.81
<b>Total Liabilities</b>	<b>0.00</b>	<b>2,752,416.19</b>
<b>SURPLUS</b>		
Unassigned surplus	(212,920.00)	(2,909,888.38)
Capital Stock	212,920.00	212,920.00
<b>Total Equity</b>	<b>0.00</b>	<b>(2,696,968.38)</b>
<b>TOTAL LIABILITIES AND SURPLUS</b>	<b>0.00</b>	<b>55,447.81</b>

Health Options in Liquidation  
 Comparative Income Statement  
 For June 30, 1992 and August 1, 1991 through June 29, 1992

	June 30	June 29
<b>REVENUE</b>		
Investment Income:		
Interest Income	0.00	3,264.03
	0.00	3,264.03
Total Investment Income		
	0.00	3,264.03
Other Income:		
Miscellaneous Interest Income - ODHS	0.00	10.14
Settlement Proceeds	0.00	0.00
	0.00	10.14
Total Other Income		
	0.00	10.14
<b>TOTAL REVENUE</b>		
	0.00	3,274.17
<b>EXPENSES</b>		
Liquidation Expenses:		
Incurred General Operating (Sch 6 )	(0.00)	96,132.66
Incurred Losses	0.00	0.00
	(0.00)	96,132.66
Total Liquidation Expenses		
	(0.00)	96,132.66
Other Expenses:		
Miscellaneous	0.00	0.00
	0.00	0.00
<b>TOTAL EXPENSES</b>		
	(0.00)	96,132.66
<b>NET INCOME (LOSS)</b>		
	0.00	(92,858.49)
	0.00	(92,858.49)

STATEMENT OF  
CAPITAL AND SURPLUS ACCOUNT

Surplus, previous year	(2,909,888.38)	(2,817,029.89)
Gains (+) and Losses (-) in Surplus		
Net Income (Loss)	0.00	(92,858.49)
Change in surplus for the year	0.00	(92,858.49)
<b>SURPLUS - CURRENT YEAR</b>	<u>(2,909,888.38)</u>	<u>(2,909,888.38)</u>

HEALTH OPTIONS INSURANCE COMPANY IN LIQUIDATION  
 COMPARATIVE GENERAL OPERATING EXPENSES  
 FOR JUNE 30, 1992 AND JUNE 29, 1992

	June 30	June 29
Boards, Bureaus and Associations.....	0.00	3.27
Salaries .....	0.00	8,606.52
Employee Relations and Welfare.....	0.00	2,896.88
Insurance.....	0.00	19.05
Travel and Travel Items.....	0.00	896.07
Rent and Rent Items.....	0.00	2,216.96
Equipment.....	0.00	1,189.70
Printing and Stationery.....	0.00	495.23
Postage, Telephone and Telegraph, Exchange and Express.....	0.00	176.15
Legal and Auditing.....	0.00	22,041.85
Sub-Total	0.00	38,543.48
<b>TAXES, LICENSES AND FEES</b>		
Insurance Department Licenses and Examiner Fees .....	(0.00)	54,729.50
Payroll Taxes.....	0.00	2,344.80
<b>MISCELLANEOUS</b>		
Investment Expenses & Banking Fees.....	0.00	187.63
Outside Services.....	0.00	314.57
Other.....	0.00	12.58
<b>TOTAL EXPENSES INCURRED DURING THE YEAR</b> .....	(0.00)	96,132.66
Less Unpaid Expenses, June 29, 1992 to June 30, 1992, CT.....	0.00	(55,447.81)
	(0.00)	40,684.85
Add Unpaid Expenses, Previous Year.....	55,447.81	3,393.03
<b>TOTAL GENERAL OPERATING EXPENSES PAID</b> .....	55,447.81	44,077.88

Disbursements to be made from  
Health Options Insurance Co.  
Liquidation Estate:

Payment of Administrative Expenses as follows:

(1)	Carlile, Patchen & Murphy (Legal Fees)	\$7,500 - \$8,000 (approx)
(2)	Peat, Marwick & Mitchell (Preparation of Final Tax Return)	\$4,000
(3)	Ernst and Young (Cash Audit)	\$1,889
(4)	Proprietor's Insurance Company (Inter-company Reimbursement)	\$ 850
(5)	Ohio Department of Insurance	Balance

IN THE COURT OF COMMON PLEAS, FRANKLIN COUNTY, OHIO

Harold T. Duryee, Superintendent  
of Insurance,

Plaintiff,

v.

Case No. 87CV-05-3370

Health Options, Inc.,

Judge Close

Defendant.

THOMAS J. ENRIGHT  
CLERK OF COURTS  
92 JUN -9 PH 14: 33  
COMMON PLEAS COURT  
FRANKLIN COUNTY, OHIO

ORDER AND NOTICE OF HEARING ON APPLICATION FOR TERMINATION OF LIQUIDATION ESTATE, DISCHARGE AND RELEASE OF LIQUIDATOR AND ORDER TO TRANSFER FUNDS THAT ARE UNECONOMIC TO DISTRIBUTE

TO ALL INTERESTED PARTIES:

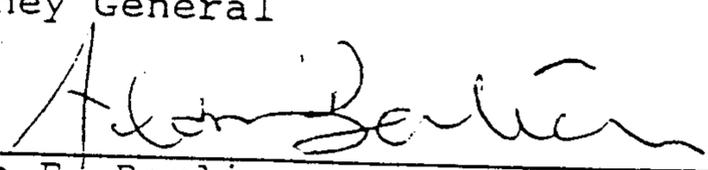
Upon application of the Liquidator and for good cause shown, the Application of Harold T. Duryee, Liquidator of Health Options, Inc., for Termination of the Liquidation Estate of Health Options, Inc., Discharge and Release of Liquidator, and to Transfer the Funds That are Uneconomic to Distribute will come before the court for hearing on the 30 day of JUNE, 1992 at 8:30 A.M. Any person desiring to object to the Liquidator's Application for Termination of the Liquidation Estate, Discharge and Release of Liquidator, and to Transfer the Funds That are Uneconomic to Distribute must file such objections in writing stating with particularity the grounds therefore, at least ten (10) days prior to the hearing date and must serve the same upon Alan Berliner, counsel for Harold T. Duryee, Liquidator for Health Options, Inc. at 366 East Broad Street, Columbus, Ohio 43215.

JEH/KMR/26141.1  
19054.01

If no objections are filed, and subject to approval of the Liquidator's final accounting, the Application of the Liquidator for Termination of Liquidation Estate and Discharge and Release of Liquidator shall be approved.

LEE FISHER  
Attorney General

By

  
Alan F. Berliner (BER12)  
Supreme Court No. 0012240  
Jan E. Hensel (HEN42)  
Supreme Court No. 0040785  
Special Counsel to the  
Attorney General, State of Ohio  
CARLILE PATCHEN & MURPHY  
366 East Broad Street  
Columbus, Ohio 43215  
Tele: (614) 228-6135  
Attorneys for Harold T. Duryee  
Liquidator of Health Options

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing document was served upon: Jane C. Hirsch, Statutory Agent for Health Options, Inc., at 14 South Paint Street, Chillicothe, Ohio 45601 and the attached list of all Class 4 claimants by regular U.S. Mail, postage prepaid, this 8th day of June, 1992.

  
Alan F. Berliner

MOUND PARK PHARMACY 928  
c/o Howard H. Harcha Jr.  
Suite 800  
BancOhio Building  
Portsmouth, Ohio 45662

ARYEH GORENSTEIN, MD  
122 NORTH EWING STREET  
LANCASTER, OH 43130

674

MIDWEST ALLERGY ASSOC.  
85 EAST WILSON BRIDGE RD  
COLUMBUS, OH 43085

947

MADISON OB-GYN, INC.  
214 ELM STREET  
LONDON, OH 43140

35

ASHVILLE APOTHECARY  
5 EAST MAIN STREET  
ASHVILLE, OH 43103

893

STERLING PHARMACY  
283 YANKEETOWN ROAD  
MT STERLING, OH 43143

135

RISCH DRUG STORE #8  
1274 N COURT ST  
CIRCLEVILLE, OH 43113

267

ADIL Y YAMOUR, MD  
215 N FAYETT ST  
WASHINGTON COURT HOUSE, OH 431

93

EMILY LUTZ, MD  
135 LEWIS AVE  
CIRCLEVILLE, OH 43113

318

CLARENCE BARNHILL  
8 WILLIS COURT  
WASHINGTON COURT HOUSE, OH 431

475

PRIMO D EXCONDE, MD  
133 LEWIS  
CIRCLEVILLE, OH 43113

651

INTERNAL MED/CARDIOLOGY  
215 NORTH FAYETTE  
WASHINGTON C. H., OH 43160

806

KEYLU DRUG CNTR # 496  
C/O EVELYN MANNING  
454 LANCASTER PIKE  
CIRCLEVILLE, OH 43113

716

CHAU-CHI LIN, MD  
82 WEST MAIN STREET  
WEST JEFFERSON, OH 43162

313

BINGMAN PHARMACY, INC.  
C/O L R SCRANTON  
140 WEST MAIN STREET  
CIRCLEVILLE, OH 43113

720

DOCTORS HOSPITAL  
1087 DENNISON AVENUE  
COLUMBUS, OH 43201

430

BERGER HOSPITAL  
500 N. PICKAWAY ST  
CIRCLEVILLE, OH 43113

847

SURGERY & GYNEOLOGY, INC.  
100 WEST THIRD AVE  
COLUMBUS, OH 43201

2557

F MOSHTAGHI, MD  
401 EAST MAIN  
CIRCLEVILLE, OH 43113

930

KEITH R PATTISON, MD  
1100 DENNISON AVE  
SUITE 301  
COLUMBUS, OH 43201

2560

JOHN T MAGILL, OD  
222 EAST MAIN ST  
CIRCLEVILLE, OH 43113

2390

CROSBY DRUGS, INC.  
2599 N. HIGH STREET  
COLUMBUS, OH 43202

364

RUTH E ROGERS  
149 CAROLINE CR  
CIRCLEVILLE, OH 43113

1376

CIRCLE BUS. CREDIT  
1085 N MERIDIAN ST #310  
INDIANAPOLIS, IN 43204

612

COLUMBUS GASTROENTEROLOGY  
1492 EAST BROAD  
SUITE 1302  
COLUMBUS, OH 43205

9

NORTHERN HEIGHTS PHARMACY  
1131 NORTH MURRAY ST  
SPRINGFIELD, OH 45504

958

DON L BREMER, MD  
545 SOUTH 18TH STREET  
SUITE 130  
COLUMBUS, OH 43205

825

NORTHRIDGE PHARMACY  
1325 MOOREFIELD RD  
SPRINGFIELD, OH 45505

956

GARY L ROGERS, MD  
545 S 18TH STREET  
SUITE 130  
COLUMBUS, OH 43205

2528

BYRON D SMITH, MD  
272 HOSPITAL RD.  
CHILlicoTHE, OH 45601

171

QUALITY VISION PLAN, INC.  
P.O. BOX 91251  
COLUMBUS, OH 43209

2609

NARESH K PARIKH, MD  
6 MEDICAL DRIVE  
CHILlicoTHE, OH 45601

251

GERARD M PAPP, DO, INC.  
1275 OLENTANGY RIVER RD  
SUITE 202  
COLUMBUS, OH 43212

253

PRESCRIPTION PLUS  
259 WOODBRIDGE AVE  
CHILlicoTHE, OH 45601

291

JUDITH B ZACHER, MD  
5975 E. BROAD ST  
SUITE 305  
COLUMBUS, OH 43213

62

MICHAEL E CHESTER, DO  
261 N. WOODBRIDGE  
P.O. BOX 915  
CHILlicoTHE, OH 45601

307

KENNETH H DOOLITTLE, MD  
5969 E BROAD ST, #407  
COLUMBUS, OH 43213

377

RHONDA MINKEL  
538 PINE STREET  
CHILlicoTHE, OH 45601

478

BARRY S HILLMAN, MD  
5975 E. BROAD ST, #304  
COLUMBUS, OH 43213

770

BURROUGHS ELECTRIC  
927 EAST MAIN STREET  
CHILlicoTHE, OH 45601

563

EAR, NOSE, THROAT, SURG.  
3545 OLENTANGY RIVER ROAD  
SUITE 525  
COLUMBUS, OH 43214

424

CITY OF CHILlicoTHE  
WATER WORKS  
35 S PAINT STREET  
CHILlicoTHE, OH 45601

566

EYE SURGERY CENTER OF OH  
303 E. TOWN STREET  
COLUMBUS, OH 43215

17

APPAREL MASTER SERVICES  
54 EWING STREET  
CHILlicoTHE, OH 45601

567

CENTRAL OHIO COLLEGE DENTAL  
300 E TOWN STREET  
COLUMBUS, OH 43215

357

UNITED WAY OF ROSS CNTY  
53 EAST SECOND STREET  
CHILlicoTHE, OH 45601

583

KEPPER, WHITE, ARTER, ...  
ATTORNEYS AT LAW  
180 EAST BROAD ST, 4TH FL  
COLUMBUS, OH 43215

584

SCHMEIDER'S CARRY OUT  
612 NORTH HIGH ST  
CHILlicoTHE, OH 45601

609

HIGHLAND DISTRICT HCSP  
1275 N HIGH ST  
HILLSBORO, OH 45113

941

RALESH GAGLANI, MD  
777 W STATE ST  
COLUMBUS, OH 43222

1701

STEWART'S PHARMACY  
1013 JEFFERSON STREET  
GREENFIELD, OH 45123

137

ROSE CHEMICAL PRODUCTS  
545 STIMMEL ROAD  
COLUMBUS, OH 43223

570

GREENFIELD AREA MED CNTR  
545 SOUTH STREET  
GREENFIELD, OH 45123

679

INTERNAL MEDICINE CONSL.  
104 N. MURRAY HILL ROAD  
COLUMBUS, OH 43228

28

DIRK N JUSCHKA, MD  
528 SOUTH STREET  
GREENFIELD, OH 45123

799

ORTHOPEDECS INC., DRS WEST  
165 MURRAY RD  
COLUMBUS, OH 43228

255

DAXA B MEHTA  
201 WASHINGTON STREET  
GREENFIELD, OH 45123

918

DELTA DENTAL PLAN OF OH  
CORPORATE PROCESSING  
DEPT. 0820  
COLUMBUS, OH 43271

633

HIGHLAND DISTRICT HOSP.  
1275 NORTH HIGH ST  
HILLSBORO, OH 45133

768

AMERICAN TELE. CO OF OH  
100 EXECUTIVE DRIVE  
MARION, OH 43302

618

GFC INVESTMENT COMPANY  
P.O. BOX 145496  
CINCINNATI, OH 45214

2587

REVCO DISCOUNT DRUGS #436  
ATTN TOM COLES  
1925 ENTERPRISE PKWY  
TWINSBURG, OH 44087

707

R. PAUL IVY  
8250 WINTON RD.Y  
CINCINNATI, OH 45231

807

SCIOTO VALLEY AMBULANCE 960  
c/o Medical Ambulance Specialis  
8250 Winton Rd  
Cincinnati, OH 45231

HOOKS-SUPERX INC.  
175 TRI-COUNTY PARKWAY  
CINCINNATI, OH 45246

593

REVCO DISC DRUGS # 498  
P.O. BOX 73189-N-491  
CLEVELAND, OH 44193

2539

L M BERRY AND COMPANY  
P.O. BOX 6000  
3170 KETTERING BLVD  
DAYTON, OH 45401

644

REVCO DISC. DRUGS # 416  
P.O. BOX 73189-N-491  
CLEVELAND, OH 44193

2540

WESTERN PHARMACY INC.  
937 EAST MAIN ST  
SPRINGFIELD, OH 45504

69

REVCO DRUGS # 441  
P.O. BOX 73189-N-491  
CLEVELAND, OH 44193

2606

WHITCARE'S PHARMACY  
1816 LAGONDA AVENUE  
SPRINGFIELD, OH 45504

71

REVCO DRUGS # 424  
P.O. BOX 73189-N-491  
CLEVELAND, OH 44193

2607

COLUMBUS & SOUTHERN ELECT  
P.O. BOX 1440  
COLUMBUS, OH 43216

598

THE LAMINATING CO  
280 COZZINS STREET  
SUITE 1E  
COLUMBUS, OH 43215

607

MICHAEL MEFTAH, MD  
2777 MCCOY ROAD  
COLUMBUS, OH 43220

919

WHITE RANKIN CO. LPA  
175 SOUTH THIRD STREET  
SUITE 900, ONE CAPITOL SQ  
COLUMBUS, OH 43215

631

RICHARD M CARR, MD  
1840 ZOLLINGER RD  
COLUMBUS, OH 43221

322

ARTHUR YOUNG & CO  
ATTN: STEVE WILDER  
10 W. BROAD STREET  
COLUMBUS, OH 43215

640

ELLIOTT H COUSINS  
921 CHATHAM LN  
COLUMBUS, OH 43221

2350

ROBERT P BENNETT, MD  
303 EAST TOWN ST  
COLUMBUS, OH 43215

859

PETER M SANFELIPPO, MD  
931 CHATHAM LANE  
COLUMBUS, OH 43221

2514

PETER J UTRATA, MD  
303 EAST TOWN ST  
COLUMBUS, OH 43215

2472

GEORGE J BRAHOS, MD  
931 CHATHAM LANE  
COLUMBUS, OH 43221

1798

JOHN W THOMAS, MD  
340 E. TOWN ST., #8-900  
COLUMBUS, OH 43215

2484

OHIO EKG SERVICE, INC.  
RALPH D LACH, MD  
777 W STATE ST STE 204  
COLUMBUS, OH 43222

189

JOHN R STECHULTE, MD  
303 TOWN STREET  
COLUMBUS, OH 43215

2494

CHARLES J HICKEY, MD  
130 SOUTH DAVIS AVE  
COLUMBUS, OH 43222

766

MID OHIO RADIOLOGY  
CORPORATE PROCESSING  
P.O. BOX 0713  
COLUMBUS, OH 43215

1796

WAYNE L BEAVER, MD  
COLUMBUS CARDIOLOGY CLNC  
777 WEST STATE ST  
COLUMBUS, OH 43222

872

GRANT MEDICAL CENTER  
111 S GRANT AVE  
COLUMBUS, OH 43215

693

RALPH D LACH, MD  
777 W STATE ST  
COLUMBUS, OH 43222

2453

CENTRAL OH MEDICAL GRP  
497 EAST TOWN ST  
COLUMBUS, OH 43215

2623

UROLOGICAL ASSOC.  
777 WEST STATE ST  
COLUMBUS, OH 43222

2576

RADIOLOGY, INC.  
DEPT L-647  
COLUMBUS, OH 43216

282

MT CARMEL HEALTH  
793 WEST STATE ST  
COLUMBUS, OH 43222

927

CENTRAL OH BUS. FORMS  
P.O. BOX 2016  
COLUMBUS, OH 43216

594

GARY BRENNING, INSURANCE  
109 WEST MAIN STREET  
CHILlicoTHE, OH 45601

615

THE MEDICINE SHOPPE  
175 W MAIN ST  
CHILlicoTHE, OH 45601

159

CHARLIES FLOWERS  
19 SOUTH PAINT ST  
CHILlicoTHE, OH 45601

622

KNISLEY'S PHARMACY  
C/O JOHN KINSLEY  
115 EAST MAIN ST  
BAINBRIDGE, OH 45612

718

THE FOULKE BLOCK, LTD.  
MR ROBERT ALTHOFF  
14 SOUTH PAINT STREET  
CHILlicoTHE, OH 45601

634

REVCO DRUG STORES, INC.  
555 EAST MAIN STREET  
JACKSON, OH 45640

46

CITY CENTRE, LTD.  
MR ROBERT ALTHOFF  
14 SOUTH PAINT STREET  
CHILlicoTHE, OH 45601

637

DAVID N SAMPSON, DPM  
35 VAUGHN ST  
JACKSON, OH 45640

294

JAMES P FOX, MD  
9 MEDICAL DRIVE  
CHILlicoTHE, OH 45601

699

LEWIS DRUG  
253 MAIN STREET  
JACKSON, OH 45640

841

STEPHEN C LECHNER, DPM  
461 NORTH HIGH STREET  
CHILlicoTHE, OH 45601

835

MINFORD PHARMACY, INC.  
C/O MARK R BAER  
SR 335 AT BOND ROAD  
MINFORD, OH 45653

730

ALLEN'S PHARMACY  
215 EASTERN AVENUE  
CHILlicoTHE, OH 45601

884

MINFORD PHARMACY  
RT 35 AT BOND ROAD  
MINFORD, OH 45653

942

GRAY DRUG FAIR INC.  
c/o Rite Aid Corp.  
P.O. Box 3165  
Harrisburg, PA 17105

740

OAK HILL MEDICAL ASSOC.  
C/O LOUIS J JINDRA, MD  
350 CHARLOTTE AVE  
OAK HILL, OH 45656

193

MEDICAL CENTER HOSPITAL  
272 HOSPITAL RD  
P.O. BOX 708  
CHILlicoTHE, OH 45601

900

OAK HILL COMM MED CENTER  
350 CHARLOTTE AVE  
OAK HILL, OH 45656

194

WILLIAM L MUSSER & ASSOC  
79 E SECOND ST  
CHILlicoTHE, OH 45601

924

NIRMAL K DUTTA, MD  
350 CHARLOTTE AVE  
P.O. BOX 193  
OAK HILL, OH 45656

422

S B PATEL  
217 DELANO AVENUE  
CHILlicoTHE, OH 45601

2563

RALPH WILLIAMSON & ASSOC  
100 W. THIRD ST  
PIKETON, OH 45661

614

SCIOTO PAINT VLY MENTAL  
4449 S R 159  
CHILlicoTHE, OH 45601

963

BOSTICK'S PRESC. PHARM.  
549 SOUTH WEST STREET  
PIKETON, OH 45661

705

WARMAN'S NEW BOSTON RX  
4152 GALLIA STREET  
NEW BOSTON, OH 45662

66

GENESIS RESPIR. SERVICES  
546 2ND STREET  
PORTSMOUTH, OH 45662

665

WURSTER DRUGS INC  
C/O RUSSELL HARCHA  
1220 KINNEYS LN  
PORTSMOUTH, OH 45662

91

KROGER PHARMACY N-277  
811 GAY STREET  
PORTSMOUTH, OH 45662

817

STAKER'S DRUG - WEST  
2339 GALENA PIKE  
PORTSMOUTH, OH 45662

129

SUZANN M BONZO, MD  
1725 27TH STREET  
PORTSMOUTH, OH 45662

821

STAKER'S SERVICE DRUGS  
826 CHILlicoTHE ST  
PORTSMOUTH, OH 45662

131

RONALD E ARRICK, MD  
1825 OAKLAND AVE  
PORTSMOUTH, OH 45662

892

JOHN S TEMPONERAS, MD  
1004 24TH STREET  
PORTSMOUTH, OH 45662

150

MERCY HOSPITAL CORP  
1248 KINNEYS LANE  
PORTSMOUTH, OH 45662

914

SMITH DRUG CO.  
745 SECOND STREET  
PORTSMOUTH, OH 45662

170

RAYMOND A MOREHEAD, MD  
1727 27TH STREET  
PORTSMOUTH, OH 45662

936

SOUTHERN HILLS HOSPITAL  
727 8TH STREET  
PORTSMOUTH, OH 45662

178

RAMON MALAYA, MD  
1127 OFFNERE  
PORTSMOUTH, OH 45662

2384

AMIR S MALHOTRA, MD  
1835 OAKLAND AVE  
BLOG 8  
PORTSMOUTH, OH 45662

207

JUNGAE JOANN LEE, MD  
2139 SANDSTONE DR  
PORTSMOUTH, OH 45662

2451

MACDONALD-MURPHY PEDIAT.  
1727 27TH STREET  
PORTSMOUTH, OH 45662

213

CHARLES LEE  
1725 27TH STREET  
SUITE 2E  
PORTSMOUTH, OH 45662

2454

GEORGE P PETTIT, MD  
1729 27TH STREET  
PORTSMOUTH, OH 45662

242

MERCY HOSP CORP NAT EMGCV  
P.O. BOX 565  
PORTSMOUTH, OH 45662

913

KOU S LIU, MD  
3144 OLD POST RD  
PORTSMOUTH, OH 45662

310

RONALD R TURNER, MD  
MERCY MEDICAL PLAZA  
PORTSMOUTH, OH 45662

974

ROBERT HARLEY  
1214 COLES ROAD  
PORTSMOUTH, OH 45662

477

DAVID S FENTON, DDS  
924 GAY STREET  
PORTSMOUTH, OH 45662

995

SCIOTO MEMORIAL HOSPITAL  
1805 27TH AVENUE  
PORTSMOUTH, OH 45662

964

THOMAS HWANG, MD  
300 CHERRY ST  
WAVERLY, OH 45690

787

G V JOHNSON, MD  
P.O. BOX 1473  
PORTSMOUTH, OH 45662

1752

BARTLEY'S DISC. PHARMACY  
ATTN THOMAS A BARTLEY  
302 EAST EMMITT AVE  
WAVERLY, OH 45690

871

YOUNG D SONG, MD  
1727 27TH ST  
PORTSMOUTH, OH 45662

175

WARD'S DRUG STORE  
P.O. BOX 311  
HELLSTON, OH 45692

65

PEGGY JENKINS, CRNA  
P.O. BOX 1362  
PORTSMOUTH, OH 45662

777

STAKER'S DRUGS - EAST  
OHIO RIVER RD @ CENTER  
WHEELERSBURG, OH 45694

130

PIKE COUNTY HEALTH DEPT.  
229 VALLEYVIEW DR  
WAVERLY, OH 45690

231

WILLARD D LYLES  
924 FAIRVIEW  
WHEELERSBURG, OH 45694

479

PIKE COMMUNITY HOSPITAL  
100 DAWN LANE  
WAVERLY, OH 45690

233

MODERN LEASING  
P.O. BOX 10336  
DES MOINES, IA 50306

600

NOLI DE LA PENA, MD  
330 EAST NORTH STREET  
WAVERLY, OH 45690

378

EATON FINANCIAL CORP  
ATTN. ANNE SCOTT  
PO BOX 3928  
NAPERVILLE, IL 60567

469

JOAN I DASS, MD  
205 E THIRD ST.  
WAVERLY, OH 45690

408

JAMES TENNENBAUM, MD  
3341 E LIVISTON AVE  
ATTN: KIM  
COLUMBUS, OH 73227

151

MOSES A DASS, MD  
205 E THIRD ST  
WAVERLY, OH 45690

409

MODERN OFFICE METHODS,  
779 BROOKSEGE BLVD  
WESTERVILLE, OH 43081

595

DIAL HOME MEDICAL, INC.  
113 N MARKET STREET  
WAVERLY, OH 45690

427

RICHARD SIMMONS, MD (THRU VSP)  
ATTN: BECKY  
595 COPELAND MILLS RD., 1E  
WESTERVILLE, OH 43081

3007

BASYE OFFICE SUPPLY  
122 N HIGH STREET  
WAVERLY, OH 45690

580

GTE TELESYSTEMS  
ATTN CAVIN BODOUIN  
402 E. WILSON BRIDGE, #A  
WORTHINGTON, OH 43085

487

KEGLEY PHARMACY  
C/O JACK D KEGLEY  
611 W. EMMITT STREET  
WAVERLY, OH 45690

715

NEW ENGLAND MERCH. FUNDG  
28 STATE STREET  
BOSTON, MA 02107

486

DELPHI ASSOCIATES, INC.  
C/O ARTHUR LITTLE, INC.  
ACORN PARK  
CAMBRIDGE, MA 02140

562

CABELL HUNT HOSP. E.R.PHY  
1340 HAL GREER BLVD  
HUNTINGTON, WV 25701

354

NELSON'S DRUG STORE #14  
P.O. BOX 1079  
PARKERSBURG, OH 26101

39

TINGLEY SYSTEMS, INC.  
P.O. BOX 700  
SAN ANTONIO, FL 34266

611

VANDYKE, INC.  
6926 STATE RTE 50  
ASHLAND, KY 41101

626

MCDONALD PHARMACY INC  
P.O. BOX 774  
SOUTH SHORE, KY 41175

198

HEINZ E ICKERT  
35 N LIBERTY ROAD  
POWELL, OH 43065

624

RICHARD E SIMMONS, MD, INC.  
595 COPELAND MILLS RD., 1E  
WESTERVILLE, OH 43081

217

CLIFTON R HOOD, DO  
480 S CLEVELAND AVE  
SUITE 106  
WESTERVILLE, OH 43081

782

SPEECH AND HEARING CENTER 296  
ATT: Charles Reyer  
P.O.Box 298  
30 N. Walnut Street  
Chillicothe, Ohio 45601