

Exhibit B

Declaration of Allen D. Wilen

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE
NASHVILLE DIVISION**

In re:

CURAE HEATH, INC., *et al.*,¹

1721 Midpark Road, Suite B200
Knoxville, TN 37921

Debtors.

Chapter 11

Case No. 18-05665 (CMW)

(Jointly Administered)

DECLARATION OF ALLEN D. WILEN

I, Allen D. Wilen, hereby declare that the following is true to the best of my knowledge, information and belief:

1. I am a Partner of EisnerAmper LLP (“**EisnerAmper**”), which maintains offices at 111 Wood Avenue South, Iselin, New Jersey; 750 Third Avenue, New York, New York; and 130 North 18th Street #3000, Philadelphia, Pennsylvania among other places. I am familiar with the matters set forth herein and make this declaration in support of the application of the official committee of unsecured creditors (the “**Committee**”), appointed pursuant to section 1102(a)(1) of Chapter 11 of Title 11 of the United States Code (the “**Bankruptcy Code**”) in the above-captioned cases (the “**Chapter 11 Cases**”) of Curae Health, Inc., *et al.*, as Debtors and Debtors in possession (collectively, the “**Debtors**”), seeking approval to retain EisnerAmper, effective as of September 12, 2018, as financial advisor to the Committee pursuant to 11 U.S.C. §§ 1103(a).

¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor’s federal tax identification number, are as follows: Curae Health, Inc. (5638); Amory Regional Medical Center, Inc. (2640); Batesville Regional Medical Center, Inc. (7929); Clarksdale Regional Medical Center, Inc. (4755); Amory Regional Physicians, LLC (5044); Batesville Regional Physicians, LLC (4952); Clarksdale Regional Physicians, LLC (5311).

2. To the best of my knowledge and information, and except as set forth herein, EisnerAmper does not have any connection with the Debtors or the parties in interest listed on the attached **Schedule 1** and does not hold or represent any interest adverse to the estates.

3. EisnerAmper will promptly file with the Court a supplemental declaration if and when any further connections between it and such parties-in-interest are discovered.

4. To the best of my knowledge, neither EisnerAmper nor any professional at the firm holds or represents an interest adverse to the Debtors' estates.

5. I submit this Declaration (the "**Declaration**") in connection with the Committee's application (the "**Application**") for authority to employ and retain EisnerAmper as financial advisors for the Official Committee of Unsecured Creditors *nunc pro tunc* to September 12, 2018, and to provide the disclosures required under Rules 2014(a) and 2016(b) of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**").

6. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth below. To the extent that any information disclosed in this Declaration requires amendment or modification upon EisnerAmper's completion of further analysis or as additional creditor information becomes available to EisnerAmper, a supplemental declaration will be submitted to this Court.

7. EisnerAmper is well-suited to act as financial advisor to the Committee in these Chapter 11 Cases. EisnerAmper has acted as financial advisor, crisis manager, and corporate officer in middle market to large multinational restructurings across a wide array of industries. EisnerAmper has experience in restructuring, transaction advisory, litigation support, insolvency and valuation matters and has provided a focus on viable solutions that maximize value for companies and creditors. EisnerAmper's services include forensic analysis, plan development and implementation, and advice on sale/merger transactions. Moreover, the professionals at EisnerAmper have assisted and advised

debtors, creditors, creditors' committees, bondholders, investors, and others in numerous bankruptcy cases. EisnerAmper represents, or has represented Committees, Trustees and Debtors in the bankruptcy cases of Specialty Hospital of Washington, LLC, et al. (Case No. 14-00279 (SMT), Bankr. D.C.) Committee; In re: 710 Long Ridge Road Operating Company II, LLC, et al. (Case No. 13-13653 (DHS), Bankr. D.N.J.) Committee; In re: Hebrew Healthcare, Inc., et al. (Case No. 12-21311 (AMN) Bankr. D. Conn.) Committee; In re: Saint Catherine Hospital of Pennsylvania, LLC (Case No. 12-02073 (JJT) Bankr. M.D. Pa.) Chapter 7 Trustee; In re: Bayonne Medical Center (Case No. 07-15195 (MBK), Bankr. D.N.J.) Debtor; In re: St. Mary's Hospital, Passaic, N.J. (Case No. 09-15619 (MS), Bankr. D. N.J.) Debtor; In re: Saint Michael's Medical Center, Inc., et al. (Case No. 15-24999 (VFP), Bankr. D.N.J.) Debtor; In re: KidsPeace Corporation, et al. (Case NO. 13-14508 (REF), Bankr. E.D. Pa.) Debtor.

8. On September 12, 2018 the Committee selected EisnerAmper to serve as its financial advisor, to perform financial advisory services in connection with the Chapter 11 Cases. Since its retention by the Committee, EisnerAmper has become familiar with the Debtors' business and financial affairs and is therefore particularly qualified to serve as the Committee's financial advisor.

9. The terms and conditions of EisnerAmper's proposed retention were negotiated between the Committee and EisnerAmper, and reflect the parties' mutual agreement as to the substantial efforts that will be required in this engagement.

10. As discussed and agreed to with the Committee, for purposes of this engagement and with respect to the services to be provided, EisnerAmper will be entitled to receive as compensation for its services, fees based on hours worked times rates, plus reimbursement of actual and necessary expenses incurred by EisnerAmper. Actual and necessary expenses include, among other things, travel and lodging expense, business meals, costs of reproduction, research, communications, our legal

counsel, any applicable sales or excise taxes and other direct expenses. The current standard hourly rates for EisnerAmper are as follows:

Directors/Partners	\$500-\$695
Managers/Senior Managers	\$340-\$420
Associates/Seniors	\$215-\$295
Paraprofessionals	\$125-\$180

11. These hourly rates are subject to periodic adjustment, which shall be noted on the invoices for the first time period in which the revised rates become effective. We believe that our standard hourly rates are at or below those of firms we consider our peers.

12. EisnerAmper intends to apply to the court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules (including adopting any guidelines promulgated by the Office of the United States Trustee), and any additional procedures that may be established by the Court in the Cases.

13. EisnerAmper is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code because EisnerAmper and its partners and professionals:

- (a) are not creditors, equity security holders or insiders of the Debtors;
- (b) are not and were not, within two years before the Petition Date, directors, officers, or employees of the Debtors; and
- (c) do not have an interest materially adverse to the interest of the Debtors’ estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors or for any other reason.

14. Moreover, to the best of my knowledge, information and belief formed after reasonable inquiry, EisnerAmper and its partners and professionals have no interests that are materially adverse to the Debtors’ estates or the creditors in these Cases.

15. To determine EisnerAmper's relationship with the parties-in-interest identified by the Committee to EisnerAmper, in preparing this Declaration, I caused the names of the parties set forth in Attachment 1, which is attached hereto, to be submitted to EisnerAmper's internal conflicts procedures. This list was compiled by reviewing various documents, submitted by the Debtors directory to the Committee professionals. Accordingly, we are relying on the accuracy and completeness of the information in connection with our conflict review and disclosure. To the best of my knowledge, information and believe, neither I nor any other partner or professional of EisnerAmper has any connection with or holds any interest adverse to the Debtors, their estates, creditors, shareholders or any other party-in-interest herein or their respective attorney in the matters for which EisnerAmper is proposed to be employed, except that:

- (a) EisnerAmper has provided certain accounting services, and may in the future provide such services, to certain of the Debtors' creditors or other parties-in-interest unrelated to the Debtors' cases.
- (b) EisnerAmper represents, or has represented unsecured creditors' committees where current Committee members Morrison Management Specialists, Inc.; and Cardinal Health 110, LLC, Cardinal Health 200, LLC, and Cardinal Health 414, LLC (collectively, "Cardinal") have served as members.
- (c) EisnerAmper has worked and presently works with Sills Cummis & Gross, P.C., the Committee's proposed counsel on unrelated matters
- (d) EisnerAmper has worked with Polsinelli PC, the Debtors' counsel on unrelated matters in the past. At present, EisnerAmper has no open matters with Polsinelli.

16. To the extent I discover any additional facts bearing on the matters described herein and required to be disclosed during the period of the Committee's retention of EisnerAmper, I will supplement the information contained in this Declaration.

17. To the best of my knowledge, EisnerAmper has not been engaged to assist any entity or person other than the Committee on matters relating to, or in connection with, these cases. If this Court approves the proposed employment of EisnerAmper by the Committee, then EisnerAmper will

not accept any engagement or perform any services in these cases for any entity or person other than the Committee. EisnerAmper may, however, continue to provide professional services to, and engage in commercial or professional relationships with, entities or persons that may be creditors of the Debtors in these cases; provided, however, that such services do not and will not relate to, or have any direct connection with, these cases.

18. I am not related to or connected to and, to the best of my knowledge, no other partner or professional of EisnerAmper is related or connected to any United States Bankruptcy Judge or District Judge for the Middle District of Tennessee Nashville Division, or the United States Trustee or to any employee in the offices thereof.

19. No promises have been received by EisnerAmper nor any employee thereof as to payment or compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code.

20. The Committee requires knowledgeable consultants to provide essential professional services in these cases. The Committee has selected EisnerAmper as its financial advisor because of the firm's diverse experience and extensive knowledge in the field of bankruptcy. As a result, EisnerAmper is well qualified to perform these services in an efficient manner and represent the Committee's interest in these cases.

21. The Committee believes that EisnerAmper's employment is in the best interest of the Debtors and their estates and creditors. Because of EisnerAmper's extensive experience in business reorganizations and mergers and acquisitions as well as its familiarity with the Debtors' business operations, the Committee believes that EisnerAmper is exceptionally well qualified to service as its financial advisor.

22. The foregoing constitutes the statement of EisnerAmper pursuant to sections 504 and 1103 of the Bankruptcy Code, Bankruptcy Rules 2014(a), 2016(b) and 5002, and Local Rule 2014-1.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Executed this 3rd day of October 2018

/s/ Allen D. Wilen

Allen D. Wilen

SCHEDULE 1

Potential Parties-in-Interest

Debtors

Curae Health, Inc.
Batesville Regional Physicians, LLC
Amory Regional Physicians, LLC
Clarksdale Regional Physicians, LLC
Clarksdale Regional Medical Center, Inc.
Batesville Regional Medical Center, Inc.
Amory Regional Medical Center, Inc.

Current Directors and Officers of the Debtors

Steve Clapp
Tim Brown
Sarah Moore
Joseph Dawson
James Decker
Christopher Sawyer, MD
Anne Swartz

Former Directors and Officers of the Debtors

Warren Payne
Gregory Harb

Lenders

ServisFirst Bank
Midcap Financial Trust

Restructuring Advisors

Polsinelli PC (Debtors' Counsel)
Manier & Herod (Committee Lead Counsel)
Sills, Cummis & Gross PC (Committee Co-Counsel)
BMC Group (Claims Agent)

Taxing Authorities

Internal Revenue Service
Monroe County Tax Collector
Mississippi Department of Revenue
Panola County Tax Assessor

Other Interested Parties

3M Health Information Systems
Aesynt, Inc.
Alliance Healthcare Serv Inc
American National Red Cross
Amory Water and Electric
Anesthesia Assoc of MS PLLC
ASD Specialty Healthcare Inc
Baker Donelson
Batesville Family Medical PLLC
Beckman Coulter Inc
Brentwood Behavioral Healthcare
Brightree LLC
Cardinal Health 110, Inc
Cardinal Health Incorporated

Cardinal Health Pharmacy #32
Caremed
CDW Computer Centers Inc
CDW Government, Inc.
Change Healthcare Solutions, LLC
CHS dba/Shared Services Center-Ft. Smith
CHSPSC, LLC
City of Batesville
Community Health Systems, Inc
Comos Facility Support, Inc.
Comphealth Associates, Inc.
Comprehensive Hospitalists of MS LLC
Crown Healthcare Laundry Service, LLC
Delta Dental of TN
Diversified Clinical Service
DSI Security Services
Eclinical Works LLC
Epstein Becker Green, P.C.
Eye Med (Fidelity Security Life Insurance Co.)
GE Healthcare II ITS USA Corp
Gifted Nurses LLC
Halyard Health Inc
Harrison Scott MD
Healogics, Inc
Healthcare Financial Management Assoc.
Healthtrust Workforce Solutions LLC
HHS Culinary and Nutrition S
HHS LLC
Hologic Limited Partnership
Hologic, Inc
Horne LLP
Hospital Care Consultants
Hospital Housekeeping Systems, Ltd.
In10sity Interactive, LLC
Intuitive Surgical Inc
Johnson and Johnson Healthcare
Kronos
Lifepoint Health, Inc.
Mag Mutual Insurance Company
Medhost
Medhost Direct, Inc
Medhost of TN, Inc
Meditract
Medline Industries Inc
Medtronic USA Inc
Methodist Healthcare Corp
Mid South Rehab Services, Inc.
MidCap Finance
Midpark Knoxville, LLC
Mississippi Emergency Physician Services, LLC
Monroe County Tax Collector
Morrison Healthcare
Morrison Management Specialists, Inc.
MS Emergency Phys Srv LLC
Mutual of Omaha
No MS Med Ctr Pathology Dept
Northwest Medical Center

Olympus Surgical Technolog
Otis Elevator Co
Owens and Minor
Panola County Tax Assessor
Patientsafe Solutions, Inc
PGN Technologies, LLC
Philips Healthcare
Ricoh
Ring Central
ServisFirst Bank
Siemens Healthcare Diagnostics
Staples Advantage
Stat Imaging Solutions LLC
Stat Informatic Solutions, LLC
Strategic Healthcare Resources
Stryker Endoscopy
Stryker Orthopaedics
Sun Life Financial
Synthes (USA) Inc
Sysco Memphis, LLC
Sysco of Memphis
Tallahatchie Valley EPA
Weatherby Locums Inc
Willow Anesthesia Services
Yourcare Universe, Inc.

Middle District of Tennessee Bankruptcy Judges

Honorable Marian F. Harrison
Honorable Randal S. Mashburn
Honorable Charles M. Walker