UNITED STATES BANKRUPTCY COURT DISTRICT OF COLUMBIA

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STIPULATION BETWEEN THE DCHC LIQUIDATING TRUST AND ARTHUR ANDERSEN LLP RESOLVING CLAIM NO. 172 IN THE DCHC LIQUIDATING TRUST'S 19TH OMNIBUS OBJECTION TO CLAIMS AGAINST NON-DEBTORS (DE 3408)

IT IS HEREBY STIPULATED AND AGREED by and between the undersigned, that Arthur Andersen LLP's Claim No. 172 in the amount of \$31,792.00 filed against Doctors Community Healthcare Corporation on March 18, 2003, shall be reduced and allowed as a Class 10 – General Unsecured Claim in the amount of \$13,000.

It is further agreed that The DCHC Liquidating Trust's 19th Omnibus Objection to Claims Against Non-Debtors (DE 3408) shall be deemed resolved *solely* with respect to Arthur Andersen's Claim No. 172, subject to the terms of this Stipulation. This Stipulation does not otherwise effect or impact The DCHC Liquidating Trust's 19th Omnibus Objection to Claims Against Non-Debtors (DE 3408) in any way.

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Dated: October 2, 2008 By: /s/ Darrell W. Clark

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Dated: October 2, 2008 By: /s/ Mark Pollack

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Counsel for Arthur Anderson LLP

CERTIFICATE OF SERVICE

I certify that on October 2, 2008, a copy of the foregoing pleading was sent via first-class mail, postage prepaid, to:

Mark D. Pollack General Counsel Arthur Andersen LLP 33 West Monroe Street Chicago, IL 60603

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/s/ Darrell W. Clark
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