

UNITED STATES BANKRUPTCY COURT Southern District of New York PROOF OF CLAIM

Name of Debtor: INSIGHT HEALTH CORP. Case Number: 10-16564-(AJG)

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (the person or other entity to whom the debtor owes money or property): MIKE OLSON, PASCO COUNTY TAX COLLECTOR
Name and address where notices should be sent: MIKE OLSON, TAX COLLECTOR, PO BOX 276, DADE CITY, FL 33526-0276
Telephone number: (727) 847-8165
RECEIVED MAY 09 2011 BMC GROUP
Court Claim Number: (If known)
Filed on:

Name and address where payment should be sent (if different from above):
Telephone number:
Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ 4,175.05 *
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. * PLUS INTEREST, COLLECTION COSTS & ATTORNEY FEES
If all or part of your claim is entitled to priority, complete item 5.
Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.

2. Basis for Claim: 2011 ESTIMATED TANGIBLE TAXES (See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: -1-02011-091-
3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.
Nature of property or right of setoff: Real Estate Motor Vehicle Other
Describe:
Value of Property: \$ Annual Interest Rate %
Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ Basis for perfection:
Amount of Secured Claim: \$ Amount Unsecured: \$

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.
Specify the priority of the claim.
Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).
Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4).
Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).
Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).
[X] Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).
Other - Specify applicable paragraph of 11 U.S.C. §507 (a)().
Amount entitled to priority: \$ 4,175.05 *
*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.)
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.
If the documents are not available, please explain:
Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.
MIKE OLSON, TAX COLLECTOR
FOR COURT USE ONLY
Insight
00174

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form**Court, Name of Debtor, and Case Number:**

Fill in the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the bankruptcy debtor's name, and the bankruptcy case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is located at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if the trustee or another party in interest files an objection to your claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). If the claim is based on the delivery of health care goods or services, see instruction 2. Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS**INFORMATION****Debtor**

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is a person, corporation, or other entity owed a debt by the debtor that arose on or before the date of the bankruptcy filing. See 11 U.S.C. §101 (10)

Claim

A claim is the creditor's right to receive payment on a debt owed by the debtor that arose on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the clerk of the same bankruptcy court in which the bankruptcy case was filed.

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, please enclose a stamped self-addressed envelope and a copy of this proof of claim. You may view a list of filed claims in this case by visiting the Claims and Noticing Agent's website at <http://www.kccllc.net>

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

Attachment "A" to Proof of Claim of Mike Olson, Pasco County Tax Collector.

In re: Insight Health Corp., Case #10-16564 (AJG)

Note: See Attachment "B" to Proof of Claim for more information.

**Statement Regarding Proof of Claim of
Mike Olson, Pasco County Tax Collector**

The Proof of Claim filed by the Pasco County Tax Collector (the "Tax Collector") in this proceeding sets forth amounts for tangible personal property and/or real estate taxes through the date indicated, and may include amounts that the Pasco County Tax Collector expects to come due during the pendency of the Debtor's bankruptcy proceeding. All amounts set forth for tangible personal property taxes constitute priority, unsecured claims.

All amounts set forth at the Proof of Claim for past due tangible personal property and/or real estate taxes accrue interest, beginning from the date of delinquency, as provided at Florida Statutes § 197.172. Past due tangible personal property taxes and/or past due real estate taxes continue to accrue interest at the statutory rate during bankruptcy liquidation or during administration of a bankruptcy plan of reorganization and continue to do so until paid in full. Accordingly, the amounts set forth at the Proof of Claim include interest accrued through the date noted therein, but do not include interest which will accrue after that date.

In addition to the amounts set forth at the Proof of Claim, the Tax Collector also makes a claim for all amounts which are or become due for all expenses incurred by the Tax Collector in collecting past due taxes, including all costs and attorneys fees (the "Collection Expenses"). The Collection Expenses are afforded the same priority and security status as the taxes for which the Collection Expenses were incurred. The amounts claimed by the Tax Collector for Collection Expenses are not set forth at the Proof of Claim because they cannot be ascertained until such time as past due taxes are paid in full. The Tax Collector reserves the right to amend the Proof of Claim, or to present evidence to the Bankruptcy Court, at any time to reflect Collection Expenses incurred.

Attachment "B" to Proof of Claim of Mike Olson, Pasco County Tax Collector.

In re: Insight Health Corp., Case #10-16564 (AJG)

Note: See Attachment "A" to Proof of Claim for more information.

TANGIBLE PERSONAL PROPERTY TAXES

Estimated for 2011
Account I-02011-091

Estimated tangible personal property taxes for the year 2011 on account number I-02011-091 are \$4,175.05 if paid by March 31, 2012. Tangible personal property taxes for 2011 become delinquent on April 1, 2012.

Interest

Interest on past-due tangible personal property taxes accrues at an interest rate of 18% per annum, computed monthly.

Collection Expenses

The Debtor is liable for all expenses incurred by the Tax Collector in collecting past due taxes, including attorney fees.



Mike Olson
TAX COLLECTOR

PASCO COUNTY FLORIDA

POST OFFICE BOX 276 • DADE CITY, FLORIDA 33526-0276

May 3, 2011

BMC Group Inc.
Attn: Insight Health Services Claims Processing
PO Box 3020
Chanhassen, MN 55317-3020

Re: Insight Health Corp.
Case No.: 10-16564 (AJG)
Tangible Personal Property Taxes
Account No.: I-02011-091
Assessed to: Insight Health Corporation

Enclosed you will find our Proof of Claim against the above for the estimated 2011 tangible personal property taxes. Florida property taxes are levied effective January 1 for calendar year January 1 through December 31. Taxes are due and payable on November 1. Tax notices for tax year 2011 will be mailed on October 31. Consequently, a 2011 tax notice is not available to attach to our claim.

Estimated 2011 tangible personal property taxes for the above referenced account are as follows:

#I-02011-091 \$4,175.05

Please contact Jill Cardillo, Tangible Tax Manager, at 813-235-6020, 727-847-8165 or 352-521-4360, extension 8500, should you have any questions or need further assistance.

Best wishes,

Mike Olson
Tax Collector

MO/jec
Enclosure

FOR YOUR CONVENIENCE:

EAST PASCO GOVERNMENT CTR.
DADE CITY
TELEPHONE (352) 521-4360

TAX COLLECTOR BLDG.
GULF HARBORS
TELEPHONE (727) 847-8165

WEST PASCO GOVERNMENT CTR.
NEW PORT RICHEY
TELEPHONE (727) 847-8165

WESTGATE SHOPPING CTR.
ZEPHYRHILLS
TELEPHONE (813) 235-6020

CENTRAL PASCO GOVERNMENT CTR.
LAND O'LAKES
TELEPHONE (813) 235-6020