**UNITED STATES BANKRUPTCY COURT**
**SOUTHERN DISTRICT OF NEW YORK**

| | | |
|---|---|---|
| In re: | ) | Chapter 11 |
| INSIGHT HEALTH SERVICES HOLDINGS CORP., et al.,[1] | ) | Case No. 10-16564 (AJG) |
| Debtors. | ) | Jointly Administered |

**INTERIM ORDER AUTHORIZING, BUT NOT DIRECTING,**
**THE DEBTORS TO PAY CERTAIN PREPETITION TAXES AND FEES**

Upon the motion (the "Motion")[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for the entry of an interim order (this "Order") authorizing, but not directing, the Debtors to pay certain prepetition Taxes and Fees, all as more fully set forth in the Motion, and upon the First Day Declaration; it appearing that the relief requested is in the best interests of the Debtors' estates, their creditors and other parties in interest; the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; notice of the Motion having been adequate and

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, include: InSight Health Services Holdings Corp. (0028); InSight Health Services Corp. (2770); Comprehensive Medical Imaging Centers, Inc. (6946); Comprehensive Medical Imaging, Inc. (2473); InSight Health Corp. (8857); Maxum Health Services Corp. (5957); North Carolina Mobile Imaging I LLC (9930); North Carolina Mobile Imaging II LLC (0165); North Carolina Mobile Imaging III LLC (0251); North Carolina Mobile Imaging IV LLC (0342); North Carolina Mobile Imaging V LLC (0431); North Carolina Mobile Imaging VI LLC (0532); North Carolina Mobile Imaging VII LLC (0607); Open MRI, Inc. (1529); Orange County Regional PET Center - Irvine, LLC (0190); Parkway Imaging Center, LLC (2858); and Signal Medical Services, Inc. (2413). The location of the Debtors' corporate headquarters and the Debtors' service address is: 26250 Enterprise Court, Suite 100, Lake Forest, California 92630.

[2] Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

appropriate under the circumstances; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED that:

1. The Motion is granted as set forth herein on an interim basis.

2. The final hearing (the "Final Hearing") on the Motion shall be held on January 4, 2011 at 10:00 a.m. Eastern Time. Any objections or responses to entry of the final order shall be filed five (5) days before the Final Hearing on December 30, 2010 at 4**:00** p.m. Eastern Time and served on the following parties: (a) counsel to the Debtors; (b) the Office of the United States Trustee for the Southern District of New York; (c) the entities listed on the Consolidated List of Creditors Holding the 50 Largest Unsecured Claims filed pursuant to Bankruptcy Rule 1007(d); (d) counsel to the agent for the Debtors' prepetition senior lenders and proposed postpetition secured lenders; (e) each trustee for each of the Debtors' notes; (f) counsel to the ad hoc committee of the Debtors' unsecured noteholders; (g) the Internal Revenue Service; (h) the Securities and Exchange Commission; (i) those persons who have formally appeared and requested service in this proceeding pursuant to Bankruptcy Rule 2002; and (h) the Authorities.

3. Subject to further order, the Debtors are authorized, but not required, in their sole discretion, to pay and remit certain prepetition Taxes or Fees to various Authorities in an amount not to exceed $80,000 only to the extent that the Debtors believe, in good faith and after reasonable inquiry, such Taxes and Fees are (a) taxes likely to give rise to personal liability to officers or directors of the Debtors, (b) sales and use taxes, (c) income, franchise and gross receipts taxes, (d) license fees and annual report taxes, (e) regulatory fees; or (f) property taxes that are likely to give rise to liens or security interests in property of the Debtors' estates to the extent that such liens or security interests will receive super priority treatment under the Bankruptcy Code, including but not limited to all of those Taxes and Fees subsequently

determined upon audit or otherwise to be owed for periods prior to the Petition Date; provided, however, that the Debtors shall pay only amounts due and payable as of the Petition Date and amounts that became due and payable between the Petition Date and the date that a final order is entered in the matter, unless otherwise ordered by the Court.

4. Nothing in the Motion or this Order, nor as a result of the Debtors' payment of claims pursuant to this Order, shall be deemed or construed as: (a) an admission as to the validity or priority of any claim against the Debtors or the validity of any lien (contractual, common law, statutory or otherwise); (b) a waiver of the Debtors' rights to dispute any claim or lien; or (c) an approval or assumption of any agreement, contract or lease pursuant to section 365 of the Bankruptcy Code. This Order is without prejudice to the Debtors' right to contest the amounts of any Taxes and Fees on any grounds they deem appropriate and to contest the extent, validity or perfection of liens described in the Motion or to seek the avoidance of all such liens.

5. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.

6. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the contents of the Motion or otherwise deemed waived.

7. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such motion and the requirements of Bankruptcy Rule 6004(a) and the local rules are satisfied by such notice.

8. Notwithstanding the possible applicability of Bankruptcy Rules 6004(h), 7062, 9014 or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

9. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

New York, New York
Date: December 14, 2010

**s/Arthur J. Gonzalez**
Honorable Arthur J. Gonzalez
Chief United States Bankruptcy Judge