

EXHIBIT 2

EDWARD A. PHILLIPS, CPA, CIRA, CFE

Education:

Mr. Phillips has a B.S. in Business Administration with a major in Finance from The Ohio State University (1985). His education has been supplemented by various continuing education courses offered by the American Bankruptcy Institute, American Institute of Certified Public Accountants, Association of Insolvency Accountants, Pennsylvania Institute of Certified Public Accountants, Turnaround Management Association and other professional associations. Recent courses include Reorganizing Healthcare Providers in Bankruptcy Court, Financing a Reorganization, Reporting Requirements Relating to Chapter 11 Cases, The Role of the Accountant in Bankruptcy, Valuation Issues Arising in a Bankruptcy Proceeding, The Role of the Trustee and Liquidation of Assets. He has spoken before professional groups on fraudulent conveyance, computer based financial analysis and various tax issues. Mr. Phillips serves on the boards of several civic and charitable organizations.

Licenses: Certified Public Accountant in Pennsylvania and Ohio.

Employment/Experience:

Mr. Phillips is a Principal in the Business Reorganization Group of Parente Randolph, LLC. He focuses his practice on providing bankruptcy and restructuring accounting and consulting services to businesses in reorganization, creditors' committees and Chapter 7 Trustees. Current responsibilities include business development, assignment planning, financial analysis and investigation, supervision of staff, report preparation and expert testimony.

Mr. Phillips' accounting and consulting experience includes companies in manufacturing, wholesale, retail, service, telecommunications, food distribution, construction, healthcare and municipal water and sewer authorities.

Representative assignments on which he has worked include:

- Bankruptcy Matters
- Business Liquidations
- Contract and Partnership Disputes
- Out-of-Court Restructurings
- Fraud Investigations
- Directors' and Officers' Liability
- Avoidance Actions
- Economic Damages

Prior to joining Parente Randolph, LLC, Mr. Phillips was employed by a regional accounting firm. His responsibilities included planning and supervising various accounting and consulting assignments. Representative accounting assignments on which he has worked include manufacturing, wholesale, retail and the service sector; with particular emphasis on retail, professional service corporations and tax planning engagements. His consulting assignments encompassed contract disputes, mergers and acquisitions and business valuations.

Associations:

- American Institute of Certified Public Accountants
- Pennsylvania Institute of Certified Public Accountants
- Association of Insolvency and Restructuring Advisors
- American Bankruptcy Institute
 - Business Reorganization Committee/Financial Advisors Subcommittee-Out-of-Court Restructuring Task Force
- Turnaround Management Association

MICHEL E. LAUTENSACK, MBA

Education:

Mr. Lautensack holds a MBA in Quantitative Business Analysis from Pennsylvania State University (1992). He also earned a BS in Finance from St. Joseph's University (1987) and an Associate Degree in Respiratory Therapy from Hahnemann University (1982). His education has been supplemented by a variety of continuing education courses offered by various professional organizations on such topics as accounting, finance, and Medicare/Medicaid reimbursement. He is currently enrolled in the Certified Insolvency and Restructuring Advisor (CIRA) certification program administered by the Association of Insolvency and Restructuring Advisors (AIRA).

Employment/Experience:

Mr. Lautensack is in the Business Reorganization Group of Parente Randolph, LLC. He has over ten years of professional experience in the acquisition, merger, and financing of healthcare facilities including acute care hospitals, nursing facilities and assisted living facilities. He also has extensive experience in distressed situations preparing cash flow models, business and asset valuations, and work out plans.

Prior to joining Parente Randolph, LLC, Mr. Lautensack worked with Jay Alix & Associates on a business turnaround project for a distressed healthcare system. From 1999 to 2000, Mr. Lautensack worked for a private equity company that was formed to acquire selected acute care hospitals and acute care psychiatric hospitals. From 1997 to 1999, Mr. Lautensack was employed by a national nursing home operator where he oversaw the acquisition of over 150 nursing homes and assisted living facilities. From 1992 to 1997, Mr. Lautensack worked as a feasibility consultant for a regional accounting/consulting firm where he played an integral role in the successful start-up of a unit focused on providing feasibility and market analysis to the long-term care industry. Prior to that, Mr. Lautensack spent over 10 years in the healthcare industry as a respiratory therapist.

Associations:

Turnaround Management Association
Healthcare Financial Managers Association
American Bankruptcy Institute
The Association of Insolvency and Restructuring Advisors

MARY E. PAVELIC, MS

Education:

Ms. Pavelic has a Master of Science in Finance from Drexel University. She received her Bachelor of Science degree in Finance from Villanova University.

Employment/Experience:

Ms. Pavelic is a member of the Business Reorganization Group of Parente Randolph, LLC.

Prior to joining Parente Randolph, LLC, Ms. Pavelic was employed by Morgan Stanley, where her responsibilities included cultivating and overseeing client relationships and maintaining industry compliance standards. Prior to her tenure with Morgan Stanley, Ms. Pavelic served as a Valuation Analyst for Murray, Devine & Co., where she analyzed bank investment portfolios and performed valuations on a variety of private and public companies. Ms. Pavelic has also worked in the bankruptcy and foreclosure department of the law firm of Purcell, Krug & Haller in Harrisburg, PA.

Ms. Pavelic holds a Series 7 securities license.