

EXHIBIT 2A

LISTING OF MEDICARE BAD DEBTS

<i>PROVIDER NAME:</i> _____						<i>CCN:</i> _____		<i>FYE:</i> _____			<i>PREPARED BY:</i> _____		
<i>BAD DEBTS FOR (CHOOSE ONE):</i> ___ <i>INPATIENT</i> ___ <i>OUTPATIENT</i>											<i>DATE PREPARED:</i> _____		
<i>CLAIM TYPE (CHOOSE ONE):</i> ___ <i>NON-DUALLY ELIGIBLE</i> ___ <i>DUALLY ELIGIBLE/CROSSOVER</i>													
<i>MEDICARE BENEFICIARY</i>						<i>MEDI-CAID NO.</i>	<i>DEEM-ED INDI-GENT</i>	<i>REMITTANCE ADVICE DATE</i>		<i>SECON. PAYER REMIT. ADV. REC'D DATE</i>	<i>BENE-FICIARY RESON-SIBILITY AMT.</i>	<i>DATE FIRST BILL SENT TO BENE.</i>	<i>A/R WRITE OFF DATE</i>
<i>BENEFICIARY NAME</i>		<i>MBI OR HICN</i>	<i>PATIENT ACCT. NO.</i>	<i>DATES OF SERVICE</i>				<i>MEDI-CARE</i>	<i>MEDI-CAID</i>				
<i>LAST</i>	<i>FIRST</i>			<i>FROM</i>	<i>TO</i>								
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>13</i>	<i>14</i>
<i>TOTAL</i>													

<i>LISTING OF MEDICARE BAD DEBTS (CONT.)</i>											
<i>COLLECTION AGENCY INFORMATION</i>		<i>COL-LECT. EFFT. CEASE DATE</i>	<i>MEDI-CARE WRITE OFF DATE</i>	<i>RECOVERIES ONLY</i>		<i>MEDICARE DEDUCTIBLE AND COINSURANCE AMOUNTS*</i>		<i>CURRENT YEAR PAYMENTS RECEIVED</i>		<i>ALLOW-ABLE BAD DEBTS</i>	<i>COMMENTS</i>
<i>SENT (Y/N)</i>	<i>RETURN DATE</i>			<i>AMOUNT RE-CEIVED</i>	<i>MCR FYE DATE</i>	<i>DEDUCT.</i>	<i>COINS.</i>	<i>AMOUNT</i>	<i>SOURCE</i>		
<i>15a</i>	<i>15</i>			<i>16</i>	<i>17</i>	<i>18</i>	<i>19</i>	<i>20</i>	<i>21</i>		
<i>TOTAL</i>											

* Report deductible and coinsurance amounts only when the provider billed the patient with the expectation of payment. See column 8 instructions for possible exception.