

Attachment 13

Opening Balance Sheet for CollabHealth Plan
Services, Inc.

Collab Health Plan Services
Opening Balance Sheet
GAAP presentation

**Opening
GAAP Balance Sheet**

	Adjusted Opening Balance Sheet at carrying book value	2) Collab Health Purchase of Controlling Interest from other 2 Soundpath partners	3) Collab Health Purchase of Preferred Shares of Soundpath	2012 Adjusted Opening Balance Sheet at fair value
Assets				
Current assets:				
Cash and equivalents	31,687,563	(12,102,563)	(12,085,000)	7,500,000
Patient accounts receivable, net of contractual Less allowances for bad debts	-	-	-	-
Net patient accounts receivable	-	-	-	-
Other accounts receivable	-	-	-	-
Current portion of investments and assets limited as to use	-	-	-	-
Inventories	-	-	-	-
Prepaid and other	-	-	-	-
Total current assets	31,687,563	(12,102,563)	(12,085,000)	7,500,000
Property and equipment:				
Cost	415,000	-	-	415,000
Less accumulated depreciation	-	-	-	-
Construction in progress	-	-	-	-
Property and equipment, net	415,000	-	-	415,000
Deferred financing costs	-	-	-	-
Investments in unconsolidated organizations	-	12,102,563	12,085,000	24,187,563
Intangible assets and goodwill	-	-	-	-
Prepaid pension expense	-	-	-	-
Other	-	-	-	-
Total assets	32,102,563	-	-	32,102,563
Liabilities and net assets				
Total current liabilities	-	-	-	-
Long-term debt:				
Other debt	-	-	-	-
Total long-term debt	-	-	-	-
Total liabilities	-	-	-	-
Shareholders equity:				
Common Stock	-	-	-	-
APIC	32,102,653	-	-	32,102,653
Retained Earnings	-	-	-	-
Total shareholders equity	32,102,653	-	-	32,102,653
Total liabilities and shareholders equity	32,102,653	-	-	32,102,653