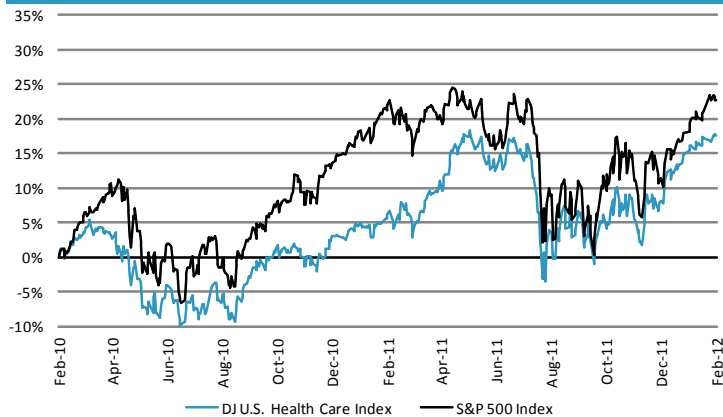


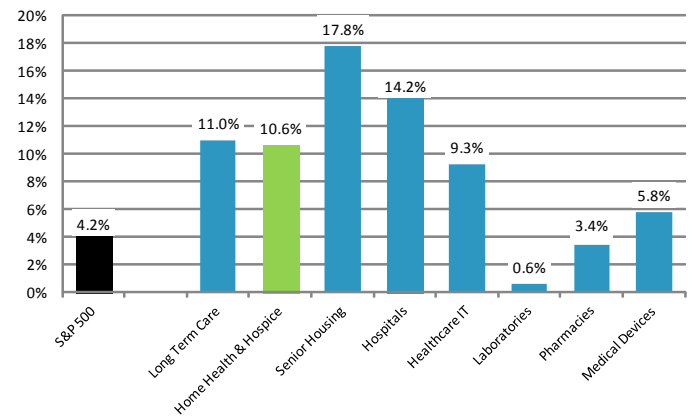
HEALTH CARE SECTOR SPOTLIGHT: HOME HEALTH & HOSPICE – FEBRUARY 2012

PUBLIC STOCK PERFORMANCE

Dow Jones U.S. Health Care Index v.s. S&P 500 Index



Health Care Sectors M-O-M Stock Performance



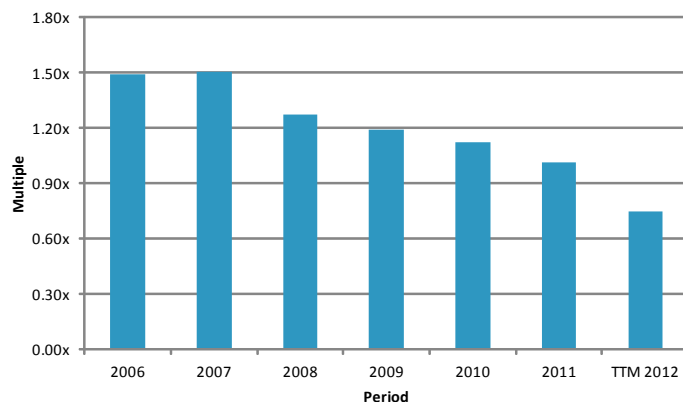
PUBLIC VALUATION MULTIPLES – HOME HEALTH & HOSPICE

As of February 15, 2012
(\$ in Millions)

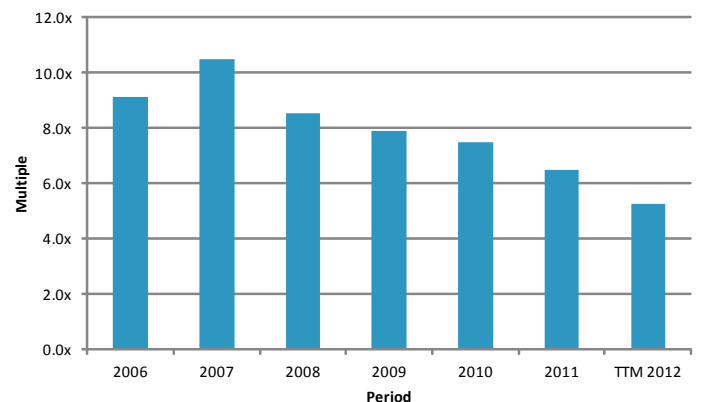
Ticker	Enterprise Value (EV)	Market Cap	LTM		Current EV as a Mult of LTM		One Year Ago EV as a Mult of LTM		
			Rev	EBITDA	Rev	EBITDA	Rev	EBITDA	
Home Health & Hospice									
Addus HomeCare Corporation	ADUS	72	38	275	15	0.26x	4.7x	0.37x	6.2x
Almost Family, Inc.	AFAM	157	184	337	42	0.46x	3.8x	0.90x	5.5x
Amedisys, Inc.	AMED	461	336	1,507	170	0.31x	2.7x	0.68x	4.6x
Chemed Corporation	CHE	1,375	1,246	1,356	183	1.01x	7.5x	1.21x	9.5x
Gentiva Health Services, Inc.	GTIV	1,056	233	1,799	150	0.59x	7.0x	1.23x	8.9x
LHC Group, Inc.	LHCG	388	330	647	76	0.60x	5.1x	0.84x	5.1x
Mean						0.54x	5.1x	0.87x	6.7x
Lincare Holdings Inc.									
Lincare Holdings Inc.	LNCR	3,069	2,470	1,848	451	1.66x	6.8x	1.83x	6.8x
Rotech Healthcare Inc.									
Rotech Healthcare Inc.	ROHI	522	41	491	116	1.06x	4.5x	1.06x	5.0x
Mean						1.36x	5.7x	1.44x	5.9x

MEAN PUBLIC VALUATION MULTIPLES – HOME HEALTH & HOSPICE

Enterprise Value / Revenue Multiples

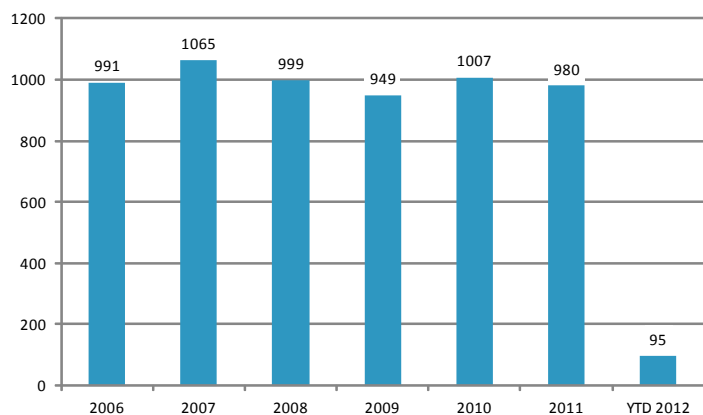


Enterprise Value / EBITDA Multiples

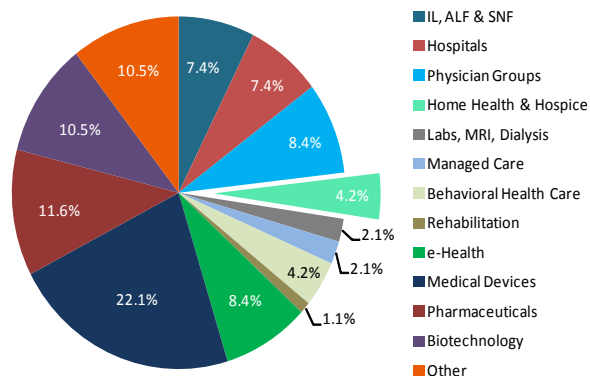


HEALTH CARE M&A HISTORICAL DATA

Historical Health Care Transactions Volume



2012 Health Care M&A Activity



MERGER & ACQUISITION TRANSACTIONS – HOME HEALTH & HOSPICE

Announced Date	Target	Total Transaction Value (\$mm)	Buyer	Seller	Target Business Description
Jan-12	Home health care business	9.7	Bayada Home Health Care, Inc.	AMN Healthcare Services	Provides home health care services in CA
Jan-12	Triad Therapeutics, Inc	NA	Aperture Health, Inc.	NA	Provides infusion therapy and nursing in NJ
Jan-12	Dynamic Healthcare Services, LLC	NA	GMH Ventures, LLC	NA	Provides HME in PA

Source: Irving Levin Associates, Inc. *Health Care M&A Monthly*

HEALTH CARE CONTACT INFORMATION

Leslie Feldman
 Managing Director
 leslie.feldman@eurekacap.com
 Ph: 646.277.8423

Mark O'Keefe
 Managing Director
 mark.okeefe@eurekacap.com
 ph: 949.719.2263

EUREKA CAPITAL MARKETS, LLC, MEMBER FINRA/SIPC

Eureka Capital is an independent financial advisory firm with offices in New York and California. Our firm was established to provide companies with impartial, thoughtful and sophisticated advice for mergers, acquisitions, financial restructurings, ESOP buyouts, valuations, fairness opinions, and capital raising. Eureka also initiates merchant banking transactions by making principal investments in select transactions and partnering with industry executives to identify and purchase operating companies. Collectively, we have completed more than 400 domestic and cross-border transactions during our careers. We are not a volume-based business. At Eureka, we are committed to providing value-added advice to a select group of clients on businesses we understand.

New York
 286 Madison Ave., Suite 1300
 New York, NY 10017
 Ph: 646.277.8420
 Fx: 646.277.8421

California
 23 Corporate Plaza, Suite 125
 Newport Beach, CA 92660
 Ph: 949.719.2260
 Fx: 949.719.2314

This report is for information purposes only and is not intended as an offer or solicitation with respect to any purchase or sale of any security. Eureka Capital Markets, LLC gathers its data from sources it considers reliable; however, it does not guarantee the accuracy of completeness of the information provided within this publication. The opinions presented herein reflect the current judgment of the authors and are subject to change. Eureka Capital Markets, LLC makes no warranties, expressed or implied, regarding the accuracy of this information or the subjective opinions expressed by the authors. Eureka Capital Markets, LLC, its officers, directors and partners may at any time have positions in the securities of the companies discussed herein.