

[The Bank of New York Mellon Letterhead]

**Notice to the Holders of:**  
**Spheris Inc.**  
**11% Senior Subordinated Notes due 2012**  
**CUSIP: \_\_\_\_\_**

**NOTE: THIS NOTICE CONTAINS IMPORTANT INFORMATION THAT IS OF INTEREST TO THE REGISTERED AND BENEFICIAL OWNERS OF THE NOTES. ALL DEPOSITORIES, CUSTODIANS, AND OTHER INTERMEDIARIES RECEIVING THIS NOTICE SHOULD PROMPTLY TRANSMIT THIS NOTICE TO BENEFICIAL OWNERS OF THE NOTES.**

**Background**

The Bank of New York Mellon (formerly known as The Bank of New York) served as Trustee (“Indenture Trustee”) under an Indenture as of December 22, 2004, and as subsequently supplemented, by and between Spheris, Inc. (“Company”), certain of the Company’s domestic subsidiaries as guarantors (“Guarantors”), and the Indenture Trustee with respect to the above-referenced Notes (“Notes”).

The Indenture Trustee has previously notified the holders of the Notes (“Holders”) that Events of Default have occurred in connection with the Notes, including the Company’s failure to make certain interest payments due on the Notes and the Company’s filing, along with certain of its subsidiaries and affiliates, including Guarantors (collectively, the “Debtors”), for bankruptcy protection under Chapter 11 of Title 11 of the United States Code in the United States Bankruptcy Court for the District of Delaware (“Bankruptcy Court”), now docketed as In re SP Wind Down Inc., f/k/a Spheris Inc., et al., Lead Case No. 10-10352 (KG) (“Bankruptcy Cases”).

**Effective Date of the Debtors’ Plan and Cancellation of the Indenture**

As the Indenture Trustee has previously reported, the Bankruptcy Court entered an order (the “Order”) confirming the First Amended Joint Liquidating Plan of SP Wind Down Inc., f/k/a Spheris, Inc., and Its Affiliated Debtors (the “Plan”). Pursuant to the Plan, Walter Jones of CoMetrics Partners LLC has been appointed trustee (the “Liquidation Trustee”) of a liquidation trust (the “Liquidation Trust”) formed to liquidate the Company’s assets and make distributions to the Debtors’ creditors, including Holders.

The Liquidation Trust has reported that the Plan became effective as of September 20, 2010 (the “Effective Date”). Pursuant to the Plan and as of the Effective Date, the Indenture has been deemed cancelled except for the purpose of (i) permitting the Indenture Trustee to facilitate distributions to Holders pursuant to the Plan and (ii) preserving certain rights of the Indenture Trustee. Pursuant to the Plan, the holders of instruments, securities, or other documentation cancelled pursuant to the Plan have no rights arising therefrom except the rights provided pursuant to the Plan.

Also pursuant to the Plan and the Order, August 26, 2010, has been designated the “Distribution Record Date” (defined herein as the same) for distributions under the Plan, and the transfer of any claim or interest with respect to the Notes following the Distribution Record Date is prohibited.

**Distribution to Holders**

The Liquidation Trust has delivered \$29,700,000 to the Indenture Trustee as an initial distribution on account of the Notes. Pursuant to the Plan and Section 6.10 of the Indenture, the Indenture Trustee now makes a distribution to Holders as of the Distribution Record Date, ratably as to principal and interest, as follows:

**Record Date:** August 26, 2010  
**Payment Date:** September 24, 2010

	<u>Gross Amount of Distribution</u>	<u>Distribution per \$1,000 Principal Outstanding</u>
Interest	\$1,955,264.03	\$15.642112
<u>Principal</u>	<u>\$27,744,735.97</u>	\$221.957888
Total	\$29,700,000	\$237.60

Holders are instructed to consult with their tax advisors regarding the tax consequences of the distribution.

The Liquidation Trust has advised that an additional distribution may be possible, but that the timing and amount of any such distribution is not currently known.

**Communications Regarding Notes**

Holders having questions regarding the administration and liquidation of the Debtors’ estate may contact the Liquidation Trustee as follows: Walter Jones, Liquidation Trustee, SP Wind Down Trust, 4582 Kingwood Drive, #269, Kingwood, TX 77345; email: wjones@cometricslc.com and TimlGrady@AOL.com.

Holders wishing to contact the Indenture Trustee may direct their communications to: BNY Mellon, Dennis J. Roemlein, Vice President, Global Corporate Trust – Default Administration Group, 601 Travis, 16<sup>th</sup> Floor, Houston, Texas 77002; tel: (713) 483-6531, email: dennis.roemlein@bnymellon.com.

Date: September \_\_, 2010 The Bank of New York Mellon, as Indenture Trustee

Note: The CUSIP numbers appearing above have been included solely for the convenience of the Holders. The Indenture Trustee assumes no responsibility for the selection or use of such CUSIP numbers and makes no representation as to the correctness of the CUSIP numbers listed above or printed on the Notes. The Indenture Trustee does not provide investment advice with respect to the Notes. Holders should not rely on the Indenture Trustee as their sole source of information with respect to the Notes.