

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF PUERTO RICO

IN RE:

REITTER CORPORATION D/B/A HOSPITAL
SAN GERARDO

Debtors.

CASE NO. 10-07152 (ESL)

Chapter 11

**EMERGENCY JOINT MOTION AND STIPULATION BETWEEN
DEBTOR, BPPR AND IRS REGARDING THE USE OF CASH COLLATERAL UNTIL
FEBRUARY 28, 2011**

TO THE HONORABLE COURT:

Come now, Reitter Corporation d/b/a Hospital San Gerardo ("Debtor"), Banco Popular de Puerto Rico ("BPPR") and the Internal Revenue Service (the "IRS"), by their respective undersigned counsel, and very respectfully inform, request and pray:

1. Debtor filed a petition in the above referenced case on August 6, 2010. (Dkt. 1).
2. The IRS is a creditor of Debtor. The IRS filed two Proofs of Claim on September 8, 2010 and December 3, 2010, respectively. See Claims 4-1 and 14-1.
3. BPPR is also a creditor of Debtor. BPPR filed its Proof of Claim on December 8, 2010. See Claim 16-1.
4. On September 1, 2010, the Debtor and BPPR executed and filed an Urgent Joint Motion and Stipulation for Interim Use of Cash Collateral, Adequate Protection, and for Other Relief. ("BPPR's Stipulation"). (Dkt. 28).
5. In BPPR's Stipulation, BPPR agreed to allow Debtor, as debtor-in-possession, the interim use of its cash collateral to satisfy certain operating expenses solely on the amounts and as set forth in the Budget attached thereto. In consideration for Banco Popular's consent to the Debtor's use the Bank's Cash Collateral, and as additional adequate protection of Banco Popular's interest(s), pursuant to Sections 361, 363, and 507(b) Debtor agreed, among other things, to grant

BPPR a valid perfected post-petition super priority claim in an amount equal to any diminution of value of the Bank's interest in the Cash Collateral, resulting from Debtor's use of the Cash Collateral in the amounts provided in said Budget. (Dkt. 28.)

6. BPPR's Stipulation was approved on September 8, 2010. (Dkt. 33).

7. On October 26, 2010, the Debtors and BPPR executed and filed a Joint Motion Amending the Stipulation for Interim Use of Cash Collateral, Adequate Protection, and for Other Relief ("First Amendment to BPPR's Stipulation"). (Dkt. 44).

8. The First Amendment to BPPR's Stipulation was approved on November 8, 2010. (Dkt. 56).

9. On November 8, 2010, the Debtors and BPPR executed and filed an Urgent Joint Motion for Entry of Order Extending Stipulation, as Amended, for the Interim Use of Banco Popular's Cash Collateral until December 6, 2010 ("Second Amendment to BPPR's Stipulation"). (Dkt. 55).

10. The Second Amendment to BPPR's Stipulation was approved on November 15, 2010. (Dkt. 58).

11. On December 6, 2010, the IRS filed a Motion to Prohibit the Use of Cash Collateral (the "IRS Motion"). (Dkt. 74).

12. On December 6, 2010, the Debtors and BPPR executed and filed an Urgent Joint Motion for Entry of Order Extending Stipulation, as Amended, for the Interim Use of Banco Popular's Cash Collateral until January 4, 2010 ("BPPR's Stipulation Extension"). (Dkt. 75).

13. On December 7, 2010, this Honorable Court entered an order wherein (1) BPPR's Stipulation Extension was denied, (2) Debtor was granted seven (7) days to reply to the IRS Motion and (3) a hearing was scheduled for December 28, 2010 to address the matter (the "December 28, 2010 Hearing"). (Dkt. 76).

14. On December 10, 2010, Debtor, BPPR and the IRS filed an Emergency Joint Motion and Stipulation for the use of Cash and Cash Collateral from December 7, 2010 until December 28, 2010, in light of the proximity of the date set for the hearing and to "maintain the patient alive",

by allowing the use of BPPR's cash collateral until the hearing date, while the parties in interest evaluate whether there are any possibilities of reaching an agreement or, in defect thereof, for the Court to make a determination as to the priority of BPPR and the IRS' respective liens and security interests and, therefore their respective rights over the cash collateral in controversy (the "Three Party Stipulation").(Dkt. 77).

15. On December 14, 2010, this Honorable Court granted the Three Party Stipulation, thereby extending the use of cash and cash Collateral until December 28, 2010. (Dkt. 80).

16. The IRS, BPPR and Debtor (collectively the "parties") have agreed to authorize Debtor's continued use of cash collateral, as agreed in BPPR's Stipulation, from December 28, 2010 (inclusive) until February 28, 2011, as further amended herein, while the parties explore the possibility of settling the controversy at hand or the Court makes a determination as to the priority of their respective liens. For this extension Debtor shall be authorized to use the Cash Collateral for payment of the necessary expenses to be incurred in the ordinary course of Debtor's business as set forth in Debtor's new budget (hereinafter the "Budget", a copy of which is attached and incorporated hereto as **Exhibit 1**).

17. Because there are still controversies and issues that need to be adjudicated between Banco Popular and the IRS in connection to Debtor's property, Debtor shall make two monthly payments to the United States in the amount of \$25,000.00 per payment with the first payment due on January 17, 2011, and the second payment due on February 17, 2011. Payments made payable to the United States Treasury, shall be sent to Daisy Montañez, Internal Revenue Service, Cityview Plaza II, 48 Carr 165, Suite 2000, Guaynabo, Puerto Rico 00968-8000. These payments are reflected in the attached Budget.

18. Furthermore the Parties have agreed that all Parties reserve all rights, defenses, arguments and any allegations that might have been raised at this time, until the Parties settle or the Court makes a determination as to the controversy at hand.

19. Therefore, the IRS and BPPR hereby stipulate that the authorization to allow Debtor's use of cash collateral from December 28, 2011 (inclusive) until February 28, 2011, as agreed in BPPR's Stipulation and as amended herein, does not grant any replacement liens or post-petition liens therein granted any priority over the IRS liens.

20. The Parties also stipulate that the authorization to allow Debtor's use of cash collateral from December 28, 2010 (inclusive) until February 28, 2011, as agreed in BPPR's Stipulation, as amended, does not grant the super priority status granted to BPPR by the Debtors, unless BPPR prevails as to its position.

21. The Parties further stipulate that, until the Court makes a final determination as to the controversy at hand, all Parties conserve the priority which each one had at the time of the filing of the Petition with respect to their respective claims, security interests, liens and any and all other rights and privileges under the Bankruptcy Code.

WHEREFORE, it is respectfully prayed that an order be entered approving the terms and conditions herein stipulated.

LOCAL RULE CERTIFICATION

The undersigned hereby certify that, pursuant to the requirements of Local Bankruptcy Rule 9013-1 (f) they have carefully examined the matter in this motion and concluded that there is a true need for an emergency determination, for the reasons set forth above.

NOTICE TO CREDITORS AND PARTIES IN INTEREST

Within three (3) calendar days after service of this notice as certified below, any creditor or party in interest who objects to this Motion and the relief sought herein, including the use of cash collateral and/or property of the estate, shall serve and file a written objection or other appropriate response to this Motion with the Clerk's Office of the U.S. Bankruptcy Court for the District of Puerto Rico with a request for hearing. The objection shall be served on the parties hereto. If no objection or other response is filed within the time allowed herein, the motion will be deemed unopposed and may be deemed automatically granted, thereby granting the relief requested in the motion, including the use of cash collateral and/or property of the estate, without conducting a hearing, unless: (1) the requested relief is forbidden

by law; (2) the requested relief is against public policy; or (3) in the opinion of the Court, the interests of justice require otherwise.

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that on this same date I electronically filed the foregoing with the Clerk of the U.S. Bankruptcy Court for the District of Puerto Rico, which automatically serves notification of the filing to the US Trustee's Office and all other ECF participants and by first class mail to the entities listed in Exhibit 2 of this Motion.

Very respectfully submitted in San Juan, Puerto Rico, on December 29th, 2010.

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REITTER CORPORATION
D/B/A HOSPITAL SAN GERARDO
PROJECTED CASH BUDGET REVISED
DECEMBER, 2010 TO FEBRUARY, 2010

CASH FLOW FROM OPERATING ACTIVITIES: COLLECTIONS	Projection 12/31/2010	Projection 1/31/2011	Projection 2/28/2010
PLANES COMERCIALES	134,416.00	89,829.01	81,818.81
CASH	53,767.79	59,089.95	53,826.66
I. M. C.	24,096.53	32,128.71	29,359.44
M.C.S.	359,722.94	421,944.63	384,153.94
MEDICARE	118,231.07	125,121.83	113,909.02
P. M. C.	19,145.12	22,115.88	20,120.54
F.S.E.	9,708.13	3,937.38	3,564.29
M.M.M.	176,671.85	178,381.85	162,655.92
S.S.S.	166,301.47	176,778.96	161,030.36
TOTAL COLLECTIONS:	1,062,060.90	1,109,328.20	1,010,438.98

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DISBURSEMENTS:			
SALARIES	376,928.92	376,017.45	376,563.18
PAYROLL TAXES AND BENEFITS	62,231.41	86,475.21	76,190.34
FICA PAYMENT PLAN	-	25,000.00	25,000.00
TELEFONOS	9,400.80	8,816.31	8,020.39
ENERGIA ELECTRICA	40,944.11	45,047.45	41,070.44
AGUA	6,238.05	6,459.28	5,869.47
INSURANCE	16,030.20	16,057.56	16,722.34
PURCHASE OF INVENTORY	74,059.60	74,071.93	67,531.82
OFFICE SUPPLIES	5,315.88	7,087.84	6,401.92
DRUGS & MEDICINES	88,801.47	91,791.70	83,447.30
FOOD	35,388.60	35,510.91	32,300.09
WORKMEN COMPENSATION	7,166.67	7,166.67	7,166.67
HYPERALIMENTACION DIETAS	1,409.65	1,556.28	1,414.99
BANK CHARGES	1,504.10	1,235.26	1,223.24
PROFESIONAL FEES	20,957.33	24,385.78	22,271.62
HOUSEKEEPING SUPPLIES	5,986.76	5,538.45	5,060.59
LABORATORY SUPPLIES	26,700.12	26,495.39	24,022.23
CAR EXPENSE	1,767.51	1,368.51	1,243.42
LAUNDRY	6,758.99	5,783.62	5,290.22
DISCHES & UTENSILS	3,309.01	3,814.88	3,479.89
DIET (CLEANING MATERIAL)	1,022.21	1,261.28	1,152.77
X RAYS SUPPLIES	5,753.51	5,313.68	4,821.91
CONTRACT SERVICE X RAY	1,976.25	2,216.50	2,027.73
OTHER CONTRACTED SERVICES	20,063.50	23,629.81	21,554.95
REPAIR & MAINTENANCE	12,845.74	12,320.73	12,329.90
SERVICIOS DE PLOMERIA-PLANTA Y DIETAS	2,514.28	4,895.37	4,503.44
PAGOS BIOMEDICO	744.00	837.00	760.20
SERVICIOS DE EXTERMINACION	340.67	338.72	308.58

EXHIBIT 1

R. T. INTERCOM	1,427.73	2,507.46	2,292.06
CONTRATO ELEVADORES	332.68	330.89	330.35
LEGAL FEE	290.33	1,096.78	1,313.22
AUDITORS	4,766.67	-	-
OXIGENO	12,055.13	12,112.93	12,988.37
LICENCIAS Y PERMISOS	1,486.00	1,514.67	1,391.10
PERIODICOS	62.55	83.40	75.33
SHIPPING & HANDLING & postage	1,292.99	1,530.40	1,393.02
U.S. TRUSTEE QUARTERLY FEES	6,508.33	-	-
BOARD OF DIRECTORS LIFE INSURANCE	1,108.60	1,108.60	1,108.99
PROPANE GAS	2,989.99	2,885.36	2,626.17
ADVERTISING & PROMOTION	5,955.58	4,939.56	5,173.95
DESPERDICIONS BIOMEDICOS	6,896.58	7,159.94	6,532.98
PLAN MEDICO EMPLEADOS FIRST MEDICAL	14,938.98	15,000.61	14,730.65
PAGO INFOMEDIKA	11,763.61	11,900.82	11,932.90
PROFESSIONAL SERVICES XRAY	27,871.10	27,006.55	27,737.53
AMBULANCE	2,259.12	2,463.83	2,244.02
BANCO DE SANGRE	1,237.75	843.90	762.25
COMPUTER & SOFTWARE	2,677.00	4,646.09	5,725.76
SOLUCIONES COMPUTADORIZADAS	1,283.32	857.77	1,134.47
EDUCACION CONTINUA	200.00	266.10	241.10
SUSCRIPCIONES	480.00	276.67	249.89
EMPLOYEE BENEFITS	690.62	1,553.97	1,432.45
EQUIPMENT	11,627.98	13,748.36	13,353.36
RENT EQUIPMENT	7,781.95	7,796.87	9,205.78
WAGE GARNISHMENT	752.12	647.20	586.57
RE-EMBOLSO A PACIENTES	409.67	457.89	420.83
OTHER & PENALTIES	150.72	179.29	164.23
MUNICIPAL TAX	158.17	159.63	145.47
STATE TAX	1,200.72	1,293.20	1,181.44
TOTAL DISBURSEMENTS	966,815.33	1,024,862.31	984,223.88

CASH LOWS FROM FINANCING ACTIVITIES:

Payments to loan payable	60,000.00	60,000.00	60,000.00
Interest Payables	0.00	0.00	0.00
Net Cash Flow from financing Act.	\$60,000.00	\$60,000.00	\$60,000.00
Net Increase (Decreased) in Cash	\$ 35,245.57	\$ 24,465.89	\$ (33,784.90)
Cash, beginning of month of November	\$ 277,655.16	\$ 312,900.73	\$ 337,366.62
Cash, end of month	\$ 312,900.73	\$ 337,366.62	\$ 303,581.72

Exhibit 2

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PO BOX 21126
PHILADELPHIA PA 19114-0326

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San Juan, PR 00926-5955

JAVIER CASTILLO
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SAN JUAN PR 00919-5039

JORGE DEL VALLE CORDOVA
P.O. BOX 365041
San Juan, PR 00936-5041

LABORATORIO CLINICO TOLEDO
CALLE PALMA #51
Arecibo, PR 00612-4582

MEDINTEK CORP
352 SAN CLAUDIO AVE
PMB 242
SAN JUAN PR 00926-4143

MEDINTEK CORP
PMB 42
382 SAN CLAUDIO AVE
SAN JUAN PR 00926-4107

MEDLINE INDUSTRIES, INC.
SUITE 359
ZMS PLAZA RIO HONDO
Bayamon, PR 00961-3100

MILLENNIUM SURGICAL DEVICE, INC
352 SAN CLAUDIO AVE.
BOX 343
San Juan, PR 00926-4143

MUNOZ, BONETA, PERALTA PSC
ATT. ROGELIO MUNOZ
P.O. BOX 191979
San Juan, PR 00919-1979

Maria Del Carmen Baez Cosme
P.O. BOX 9023336
SAN JUAN, P.R. 00902-3336

NORTHWESTERN SELECTA, INC.
P.O. BOX 10718
San Juan, PR 00922-0718

POPULAR AUTO (POPULAR LEASING)
BANKRUPTCY DEPARTMENT
PO BOX 366818
SAN JUAN PUERTO RICO 00936-6818

PRESTIGE MEDICAL GROUP, LJC
145 CALLE GUARAGUAO
URB. MONTEHIEDRA
San Juan, PR 00926-7101

PROFESSIONAL PLUMBING SERVICES
CARLOS LAUREANO
CALLE TEXIDOR #312
San Juan, PR 00917-1753

PUERTO RICO SALES & MED. SERV.
CAMPO RICO OFFICE PLAZA
SUITE 112
Carolina, PR 00983

R T INTERCOM SERVICES
RR 7 VILLAS DE CARAIZO
BUZON 216
San Juan, PR 00926

RAFAEL DIAZ GAUTIER
SUITE 112 MSC 481
100 GRAN BOULEVARD
SAN JUAN PR 00926

REITTER CORPORATION
MCS 250
AVE. WINSTON CHURCHILL #138
San Juan, PR 00926-6013

RODMART AMBULANCE SERVICES INC
P.O. BOX 11916
San Juan, PR 00922-1916

RUTH E. ZAMORA SANTOS
URB. PUERTO NUEVO
#1135 CALLE CANADA
San Juan, PR 00920-3829

STATE INSURANCE FUND
P.O. BOX 365028
SAN JUAN, PR 00936-5028

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OFICINA DEL PROCURADOR DEL PACIENTE
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MONSITA LECAROS ARIBAS
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500 TANCA STREET SUITE 301
SAN JUAN, PR 00901-1938

Maria Del Carmen Baez Cosme
P.O. BOX 9023336
SAN JUAN, PR 00902-3336

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified
by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).

INTERNAL REVENUE SERVICE
P.O. BOX 21126
PHILADELPHIA, PA 19114-0326

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(d) BORINQUEN ANESTHESIOLOGY
P.O. BOX 1604
Aibonito, PR 00705-1604

(u) BRENDA I VELEZ MEDINA

(u) NORMA I MEDINA DAVILA

(u) RUBEN NIEVES VAZQUEZ
PATIENT AUXILIARY ADVOCATE

End of Label Matrix	
Mailable recipients	66
Bypassed recipients	4
Total	70