

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
www.flsb.uscourts.gov

In re:

DYNAMIC PEDIATRIC THERAPY,
INC.,

CASE NO. 15-31692-RAM

Debtor /

**DYNAMIC PEDIATRIC THERAPY, INC.’S AMENDED DISCLOSURE STATEMENT
DATED MARCH 9, 2017**

Table of Contents

I. INTRODUCTION 4

 A. Purpose of this Document 4

 B. Deadline for Voting 4

 1. Time and Place of Hearing to Approve Disclosure Statement and
 Confirm Plan 4

 2. Deadline for Voting to Accept or Reject the Plan 5

 3. Deadline for Objecting to Adequacy of Disclosure Statement and
 Confirmation of Plan 5

 4. Identity of Person to Contact for More Information 5

 C. Disclaimer 5

II. BACKGROUND 5

 A. Description and History of Debtor’s Business 5

 B. Insiders of Debtor 5

 C. Management of Debtor Before and During Bankruptcy 6

 D. Events leading up to Chapter 11 Filing 6

B25B (Official Form 25B)(12/08) - Cont.	2
E. Significant Events During Bankruptcy Case	7
F. Projected Recovery of Available Transfers	7
G. Claims Objections	7
H. Current and Historical Financial Condition	7
III. SUMMARY OF THE PLAN OF REORGANIZATION AND TREATMENT OF CLAIMS AND EQUITY INTERESTS	8
A. What is the Purpose of the Plan of Reorganization	8
B. Unclassified Claims	8
1. Administrative Expenses	8
2. Priority Tax Claims	9
C. Class of Claims and Equity Interests	9
1. Classes of Secured Claims	9
2. Classes of General Unsecured Claims	10
3. Class of General Unsecured Claims	11
4. Class of Equity Interest Holders	11
D. Means of Implementing the Plan	12
1. Source of Payments	12
2. Post Confirmation Management	12
E. Risk Factors	12
F. Executory Contracts and Unexpired Leases	12
G. Tax Consequences of Plan	13
IV. CONFIRMATION REQUIREMENTS AND PROCEDURES	15
A. Who May Vote or Object	15

1.	What is an Allowed Claim or an Allowed Equity Interest?	15
2.	What is an Impaired Claim or Impaired Equity Interest?	16
3.	Who is <u>NOT</u> entitled to Vote	16
4.	Who can Vote in More Than One Class?	16
B.	Votes Necessary to Confirm the Plan	17
1.	Votes Necessary for a Class to Accept the Plan	17
2.	Treatment of Non Accepting Classes	17
C.	Liquidation Analysis	17
D.	Feasibility	17
1.	Ability to Initially Fund the Plan	18
2.	Ability to Make Future Plan Payments and Operate Without Further Reorganization	18
V.	EFFECT OF CONFIRMATION OF THE PLAN	18
A.	Discharge of Debtor	18
B.	Modification of Plan	18
C.	Final Decree	19
VI.	OTHER PROVISIONS	19

I. INTRODUCTION

This is the disclosure statement (the "Disclosure Statement") in the small business chapter 11 case of DYNAMIC PEDIATRIC THERAPY, INC. (The "Debtor"). This Disclosure Statement contains information about the Debtor and describes the Plan (the "Plan") filed by DYNAMIC PEDIATRIC THERAPY, INC. on January 30, 2017. A full copy of the Plan is attached to this Disclosure Statement as Exhibit A. ***Your rights may be affected. You should read the Plan and this Disclosure Statement carefully and discuss them with your attorney. If you do not have an attorney, you may wish to consult one.***

The proposed distributions under the Plan are discussed at pages 8 - 11 of this Disclosure Statement. General unsecured creditors are classified in Class III, and will receive a distribution of 20% of their allowed claims, to be distributed as follows: Quarterly payments over 60 months of \$1200 per quarter.

A. Purpose of This Document

This Disclosure Statement describes:

- The Debtor and significant events during the bankruptcy case,
- How the Plan proposes to treat claims or equity interests of the type you hold (i.e., what you will receive on your claim or equity interest if the plan is confirmed),
- Who can vote on or object to the Plan,
- What factors the Bankruptcy Court (the "Court") will consider when deciding whether to confirm the Plan,
- Why the Proponent believes the Plan is feasible, and how the treatment of your claim or equity interest under the Plan compares to what you would receive on your claim or equity interest in liquidation, and
- The effect of confirmation of the Plan.

Be sure to read the Plan as well as the disclosure Statement. This Disclosure Statement describes the Plan, but it is the Plan itself that will, if confirmed, establish your rights.

B. Deadlines for Voting and Objecting: Date of Plan Confirmation Hearing

The Court has not yet confirmed the Plan described in this Disclosure Statement. This section describes the procedures pursuant to which the Plan will or will not be confirmed.

1. *Time and Place of the Hearing to Finally Approve This Disclosure Statement and Confirm the Plan*

The hearing at which the Court will determine whether to finally approve this Disclosure Statement and confirm the Plan will take place on April 4, 2017 at 11:00 am in Courtroom 4 at the U.S. Bankruptcy Courthouse, 301 North Miami Avenue, Miami, Florida 33128.

2. *Deadline For Voting to Accept or Reject the Plan*

If you are entitled to vote to accept or reject the plan, vote on the enclosed ballot and return the ballot in the enclosed envelope to **Douglas J. Snyder, Esquire, Douglas J. Snyder, P.A., 7901 SW 67th Avenue, Suite 206, Miami, FL 33143-4538**. See Section IV. A. Below for a discussion of voting eligibility requirements.

Your ballot must be received by N/A or it will not be counted.

3. *Deadline for Objecting to the Adequacy of Disclosure and Confirmation of the Plan*

Objections to this Disclosure Statement or to the confirmation of the Plan must be filed with the Court and served upon counsel for Debtor, Douglas J. Snyder, Esquire, Douglas J. Snyder, P.A., 7901 SW 67th Avenue, Suite 206, Miami, FL 33143-4538 by **March 30, 2017**.

4. *Identify of Person to Contact for More Information*

If you want additional information about the Plan, you should contact counsel for Debtor, Douglas J. Snyder, Esquire, Douglas J. Snyder, P.A., 7901 SW 67th Avenue, Suite 206, Miami, FL 33143-4538.

C. **Disclaimer**

The Court has conditionally approved this Disclosure Statement as containing adequate information to enable parties affected by the Plan to make an informed judgment about its terms. The Court has not yet determined whether the Plan meets the legal requirements for confirmation, and the fact that the Court has approved this Disclosure Statement does not constitute an endorsement of the Plan by the Court, or a recommendation that it be accepted. The Court's approval of this Disclosure Statement is subject to final approval at the hearing on confirmation of the Plan. Objections to the adequacy of this Disclosure Statement may be filed until March 30, 2017.

II. **BACKGROUND**

A. **Description and History of the Debtor's Business**

The Debtor is a corporation. Since 2012, the Debtor has been in the business of providing physical and psychological therapy for special needs children.

B. **Insiders of the Debtor**

Ileana Martinez
Andee Castro

C. Management of the Debtor Before and During the Bankruptcy

During the two years prior to the date on which the bankruptcy petition was filed, the officers, directors, managers or other persons in control of the debtor (collectively the "Managers") were:

Ileana Martinez
Andee Castro

The Managers of the Debtor during the Debtor's chapter 11 case have been:

Ileana Martinez
Andee Castro

After the effective date of the order confirming the Plan, the directors, officers, and voting trustees of the Debtor, any affiliate of the Debtor participating in a joint Plan with the debtor, or successor of the Debtor under the Plan (collectively the "Post Confirmation Managers"), will be:

Ileana Martinez
Andee Castro

The responsibilities of these Post Confirmation Managers are described in section ____ of this Disclosure Statement.

D. Events Leading to Chapter 11 Filing

The population that Dynamic Pediatric Therapy Inc. serves is children with special needs that primarily have Medicaid. In July of 2014 Florida Medicaid transitioned to Managed Care. Prior to this transition providers were able to bill for services rendered via a web portal. Payment was received the next week. This was the payment cycle that Debtor was used to for years. Throughout the period in which providers were being advised on how to make this transition, the Debtor was told to continue seeing all patients as usual and that it would get paid. It prepared for the transition by trying to get credentialed with as many HMOs as possible. Unbeknownst to the Debtor was that the HMOs would not be prepared. In some cases it took over one month for HMOs to complete prior authorizations. Without prior authorization the Debtor could not bill for services. Not being able to bill for over a month for several patients hit the Debtor hard. It even had to file a complaint with Medicaid to get them involved to resolve this issue. Instead of getting paid on a weekly basis, the Debtor was getting paid at different rates. After the two month continuity of care period, all contracts went into effect and many came with a pay cut – some covering 30 minutes of therapy for children that were previously receiving an hour of therapy as well as reimbursement cuts that were well below Medicaid's fee schedule.

After a few months of this cycle the Debtor sought out the help from a factoring company. Things were working for several months, however as time progressed the amount of income coming

was reducing dramatically. Once a claim hit 90 days it would get charged back and taken out of any reserves that the Debtor had. The factor alleged that there were several claims that were found to have been paid and when the factor was questioned about it, it was always blamed on duplicate claims. It came to a point that the Debtor was no longer receiving any reserves even when it would ask for them. This has put a huge financial strain on the company. In addition, the only other financing that the Debtor was able to obtain was a merchant cash advance which was not an ideal financing option. All other financing options were all denied. Bankruptcy is an opportunity to restructure the company to make it sustainable so that we may continue to provide a much needed service to the children in our community.

On December 15th, 2016, Janelle Glidewell, the CEO of Lightstar Financial, a partner of Heartland Capital showed up at the Debtor's office. She showed Dynamic's manager a document that she claimed was a court order for her to come in and take any collateral that she chose to take. When asked if he could see it and make a copy of it, she refused. She was told that she could not come in, as there were patients inside and Dynamic is governed by HIPPA. She then stated that HIPPA did not matter. She told therapists that Dynamic owed her a lot of money. Due to her aggressive behavior, Dynamic was forced to call the police.

Due to the financial and emotional pressures applied by Heartland and its agents, Dynamic filed for Bankruptcy protection under Chapter 11 on December 15, 2015.

E. Significant Events During the Bankruptcy Case

1. Relocation to new, more economical space in better neighborhood, with lower rent and inclusive of all utilities except electricity.
2. Lien stripping of Heartland.
3. Lien strip off of Strategic Funding Source.

F. Projected Recovery of Avoidable Transfers

The Debtor does not intend to pursue preference, fraudulent conveyance, or other avoidance actions.

G. Claims Objections

Except to the extent that a claim is already allowed pursuant to a final non-appealable order, the Debtor reserves the right to object to claims. Therefore, even if your claim is allowed for voting purposes, you may not be entitled to a distribution if an objection to your claim is later upheld. The procedures for resolving disputed claims are set forth in Article V of the Plan.

H. **Current and Historical Financial Conditions**

The identity and fair market value of the estate's assets are listed in Exhibit B. The basis of valuation is Cost

The Debtor's most recent financial statements [if any] issued before bankruptcy, each of which was filed with the Court, are set forth in Exhibit C.

The most recent post-petition operating report filed since the commencement of the Debtor's bankruptcy case are set forth in Exhibit D.

III. **SUMMARY OF THE PLAN OF REORGANIZATION AND TREATMENT OF CLAIMS AND EQUITY INTERESTS**

A. **What is the Purpose of the Plan of Reorganization?**

As required by the Code, the Plan places claims and equity interests in various classes and describes the treatment each class will receive. The Plan also states whether each class of claims or equity interests is impaired or unimpaired. If the Plan is confirmed, your recovery will be limited to the amount provided by the Plan.

B. **Unclassified Claims**

Certain types of claims are automatically entitled to specific treatment under the Code. They are not considered impaired, and holders of such claims do not vote on the Plan. They may, however, object if, in their view, their treatment under the Plan does not comply with that required by the Code. As such, the Plan Proponent has *not* placed the following claims in any class:

1. *Administrative Expenses*

Administrative expenses are costs or expenses of administering the Debtor's chapter 11 case which are allowed under §507(a)(2) of the Code. Administrative expenses also include the value of any goods sold to the Debtor in the ordinary course of business and received within 20 days before the date of the bankruptcy petition. The Code requires that all administrative expenses be paid on the effective date of the Plan, unless a particular claimant agrees to a different treatment.

B25B (Official Form 25B)(12/08) - Cont.

9

The following chart lists the Debtor's estimated administrative expenses, and their proposed treatment under the Plan:

Type	Estimated Amount Owed	Proposed Treatment
Expenses Arising in the Ordinary Course of Business After the Petition Date	\$ 0.00	Paid in full on the effective date of the Plan, or according to terms of obligation if later
The Value of Goods Received in the Ordinary Course of Business Within 20 Days Before the Petition Date	\$ 0.00	Paid in full on the effective date of the Plan, or according to terms of obligation if later
Professional Fees, as approved by the Court.	\$ 15,000	Paid according to separate written agreement, or according to court order if such fees have not been approved by the Court on the effective date of the Plan. To be paid outside the Plan pursuant to Agreement with Debtor
Clerk's Office Fees	\$ 0.00	Paid in full on the effective date of the Plan
Other administrative expenses	\$ 0.00	Paid according to separate written agreement
Office of the U.S. Trustee Fees	\$ 0.00	Paid in full on the effective date of the Plan
TOTAL	\$ 0.00	

2. Priority Tax Claims

Priority tax claims are unsecured income, employment, and other taxes described by §507(a)(8) of the Code. Unless the holder of such a §507(a)(8) priority tax claim agrees otherwise, it must receive the present value of such claim, in regular installments paid over a period not exceeding 5 years from the order of relief.

The following chart lists the Debtor's estimated §507(a)(8) priority tax claims and their proposed treatment under the Plan:

Description (name and type of tax)	Estimated Amount Owed	Date of Assessment	Treatment												
Internal Revenue Service			<table> <tr> <td>Pmt interval</td> <td>one payment</td> </tr> <tr> <td>[Monthly] payment</td> <td>\$0</td> </tr> <tr> <td>Begin date</td> <td>Effective date</td> </tr> <tr> <td>End date</td> <td>Effective date</td> </tr> <tr> <td>Interest Rate%</td> <td></td> </tr> <tr> <td>Total Payout Amount</td> <td>\$17.46</td> </tr> </table>	Pmt interval	one payment	[Monthly] payment	\$0	Begin date	Effective date	End date	Effective date	Interest Rate%		Total Payout Amount	\$17.46
Pmt interval	one payment														
[Monthly] payment	\$0														
Begin date	Effective date														
End date	Effective date														
Interest Rate%															
Total Payout Amount	\$17.46														

C. Classes of Claims and Equity Interests

The following are the classes set forth in the Plan, and the proposed treatment that they will receive under the Plan:

1. Classes of Secured Claims

Allowed Secured Claims are claims secured by property of the Debtor's bankruptcy estate (or that are subject to setoff) to the extent allowed as secured claims under §506 of the Code. If the value of the collateral or setoffs securing the creditor's claim is less than the amount of the creditor's allowed claim, the deficiency will [be classified as a general unsecured claim].

The following chart lists all classes containing Debtor's Secured prepetition claims and their proposed treatment under the Plan:

Class #	Description	Insider? (Yes or No)	Impairment	Treatment
IIa	<p>Secured claim of: Name = Heartland Capital LLC</p> <p>Collateral description = A/Rs; Equipment, furniture, fixtures</p> <p>Allowed Secured Amount = \$ 17,500.00</p> <p>Priority of lien = 1st</p> <p>Principal owed = \$ 17,500.00</p> <p>Pre-pet. Arrearage = \$ 0.00</p> <p>Total claim = \$ 21,437.50</p>	No	impaired	<p>[Monthly] Pmt \$357.28/ mo</p> <p>Pmts Begin Effective date of Plan</p> <p>Pmts End June 2022</p> <p>[Balloon pmt] \$4000 on effective date</p> <p>Interest rate % 4.5%</p> <p>Treatment of Lien retained on \$17,500 of accounts Receivable, etc</p>
IIb	<p>Dell</p> <p>(2013 Computers) PMSI</p> <p>Principal owed after Lien Strip \$600</p> <p>Total Claim \$709</p>	No	Impaired	<p>Monthly pmt \$ 11.89 /month</p> <p>Payments begin Effective Date of Plan</p> <p>Payments End June 2022</p> <p>Interest rate 3.5%</p> <p>Retain Security interest in Computers</p>

2. Classes of Priority Unsecured Claims

Certain priority claims that are referred to in §§507(a)(1), (4), (5), (6) and (7) of the Code are required to be placed in classes. The Code requires that each holder of such a claim receive cash on the effective date of the Plan equal to the allowed amount of such claim. However, a class of holders of such claims may vote to accept different treatment.

The following chart lists all classes containing claims under §§507(a)(1), (4), (5), (6), and (a)(7) of the Code and their proposed treatment under the Plan:

Class #	Description	Impairment	Treatment
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	None	none	
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3. *Classes of General Unsecured Claims*

General unsecured claims are not secured by property of the estate and are not entitled to priority under §507(a) of the Code.

The following chart identifies the Plan's proposed treatment of Class III, which contain general unsecured claims against the Debtor:

Class #	Description	Impairment	Treatment
III	General Unsecured Class	impaired	Monthly Pmt \$250.0 Pmts Begin Effective date of Plan Pmts End 60 months Estimated percent of claim paid 20%

4. *Classes of Equity Interest Holders*

Equity interest holders are parties who hold an ownership interest (*i.e.*, equity interest) in the Debtor. In a corporation, entities holding preferred or common stock are equity interest holders. In a partnership, equity interest holders include both general and limited partners. In a limited liability company ("LLC"), the equity interest holders are the members. Finally, with respect to an individual who is a debtor, the Debtor is the equity interest holder.

The following chart sets forth the Plan's proposed treatment of the classes of equity interest holders:

Class #	Description	Impairment	Treatment
IV	Equity interest holders	unimpaired	No payment through Plan. Retain equity interests

D. **Means of Implementing the Plan**

1. *Source of Payments*

Payments and distributions under the Plan will be funded by the following:

Accumulated profits and personal contribution by Ileana Martinez

2. *Post-confirmation Management*

The Post-Confirmation Managers of the Debtor, and their compensation, shall be as follows:

Name	Affiliations	Insider (yes or no)?	Position	Compensation
Ileana Martinez		yes	President	\$ 40,000.00/yr.
Andee Castro		yes	Vice President	\$ 40,000.00/yr.

E. **Risk Factors**

The proposed Plan has the following risks:

The Plan payments are to be funded from ongoing profits. The risks are that Medicare and/or insurance companies will refuse to pay for the treatments provided by the Debtor.

F. Executory Contracts and Unexpired Leases

The Plan, in Exhibit 5.1, lists all executory contracts and unexpired leases that the Debtor will assume under the Plan. Assumption means that the Debtor has elected to continue to perform the obligations under such contracts and unexpired leases, and to cure defaults of the type that must be cured under the Code, if any, Exhibit 5.1 also lists how the Debtor will cure and compensate the other party to such contract or lease for any such defaults.

If you object to the assumption of your unexpired lease or executory contract, the proposed cure of any defaults, or the adequacy of assurance of performance, you must file and serve your objection to the Plan within the deadline for objecting to the confirmation of the Plan, unless the Court has set an earlier time.

All executory contracts and unexpired leases that are not listed in Exhibit 5.1 will be rejected under the Plan. Consult your adviser or attorney for more specific information about particular contracts or leases.

If you object to the rejection of your contract or lease, you must file and serve your objection to the Plan within the deadline for objecting to the confirmation of the Plan.

The Deadline for Filing a Proof of Claim Based on a Claim Arising from the Rejection of a Lease or Contract is 30 days from confirmation of this Plan. Any claim based on the rejection of a contract or lease will be barred if the proof of claim is not timely filed, unless the Court orders otherwise.

G. Tax Consequences of Plan

Creditors and Equity Interest Holders Concerned with How the Plan May Affect Their Tax Liability Should Consult with Their Own Accountants, Attorneys, And/Or Advisor.

The following are the anticipated tax consequences of the Plan:

- (1) The Tax consequences to the Debtor of the Plan are marginal except to the extent that certain debt is converted from secured to unsecured.

The following discussion summarizes certain U.S., federal income tax consequences of the implementation of the Plan to the Debtor and to certain holders of claims on the Effective Date. The following summary does not address the U.S. federal income tax consequences to (i) creditors whose Claims are unimpaired or otherwise entitled to payment in full in Cash under the Plan (e.g. Secured Claims and Priority Non-Tax Claims). This summary does not address the foreign, state, or local income or other tax consequences of the Plan.

The following summary is based on the Internal Revenue Bankruptcy Code of 1986, as

amended (the "Tax Bankruptcy Code"), Treasury regulations promulgated thereunder, judicial decisions, and published administrative rules and pronouncements of the U.S. Internal Revenue Service (the "I.R.S."), all as in effect on the date hereof. Changes in such rules or new interpretations thereof may have retroactive effect and could significantly affect the U.S. federal income tax consequences described below.

The following summary of certain U.S. federal income tax consequences is for informational purposes only and is not a substitute for careful tax planning and advised based upon the individual circumstances pertaining to a holder of a Claim.

IRS CIRCULAR 230 NOTICE: TO ENSURE COMPLIANCE WITH IRS CIRCULAR 230, HOLDERS OF CLAIMS, AND EQUITY INTERESTS ARE HEREBY NOTIFIED THAT: (A) ANY DISCUSSION OF U.S. FEDERAL TAX ISSUES CONTAINED OR REFERRED TO IN THIS DISCLOSURE STATEMENT IS NOT INTENDED OR WRITTEN TO BE USED, AND CANNOT BE USED, BY HOLDERS OF CLAIM OR EQUITY INTERESTS FOR THE PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON THEM UNDER THE INTERNAL REVENUE BANKRUPTCY CODE; (B) SUCH DISCUSSION IS WRITTEN IN CONNECTION WITH THE PROMOTION, OR MARKETING BY THE DEBTOR OF THE SANCTIONS OR MATTERS ADDRESSED HEREIN; AND (C) HOLDERS OF CLAIMS AND EQUITY INTERESTS SHOULD SEEK ADVICE BASED ON THEIR PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.

1. *Tax Consequences to the Debtor of the Plan*

Under the Tax Bankruptcy Code, a taxpayer generally must include in gross income the amount of any cancellation of indebtedness income ("COD income") realized during the taxable year. Section 108 of the Tax Bankruptcy Code provides an exception to this general rule, however, if the cancellation occurs in a case under the Bankruptcy Code.

Section 108 of the Tax Bankruptcy Code requires the amount of COD income so excluded from gross income to be applied to reduce certain tax attributes of the taxpayer. The tax attributes that may be subject to reduction include the taxpayer's net operating losses and net operating loss carryovers (collectively, "NOLs"), certain tax credits and most tax credit carryovers, capital losses and capital loss carryovers, tax bases in assets, and foreign tax credit carryovers. Attribute reduction is calculated only after the tax for the year of discharge has been determined. Section 108 of the Tax Bankruptcy Code further provides that a taxpayer does not realize COD income from cancellation of indebtedness to the extent that payment of such indebtedness would have given rise to a deduction.

2. *General Tax Consequences to Creditors*

The U.S. federal income tax consequences to the holder of a General Unsecured Claim will depend, in part, on the origin of such holder's claim, whether the holder reports income in the accrual or cash basis, whether the holder receives consideration in more than one tax year of the holder, whether the holder has taken a bad debt deduction with respect to all or a portion of its Claim, and

whether the holder is a resident of the United States.

A holder of a Claim generally should recognize gain or loss in the amount equal to the difference, if any, between (i) the sum of any cash and the fair market value of any other property received by the holder in respect of such Claim (other than in respect of a Claim for accrued but unpaid interest) and (ii) the holder's adjusted tax basis in its General Unsecured Claim exchanged (other than any basis attributable to accrued but unpaid interest). Such holder will also have interest income to the extent of any exchange consideration allocable to unpaid interest not previously included in income.

A holder's adjusted tax basis in its claim will be the cost of the claim to such holder, increased by any original issue discount ("OID") previously included in income.

Where gain or loss is recognized by a holder, the character of such gain or loss as long-term or short-term capital gain or loss or as ordinary income or loss will be determined by a number of factors, including the tax status of the holder, whether the claim constitutes a capital asset in the hands of the holder and how long it has been held, whether the claim was acquired at a market discount, and whether and to what extent the holder previously claimed a bad debt deduction.

- (2) General tax consequences on creditors of any discharge, and the general tax consequences of receipt of plan reconsideration after confirmation.

IV. CONFIRMATION REQUIREMENTS AND PROCEDURES

To be confirmable, the Plan must meet the requirements listed in §§1129(a) or (b) of the Code. These include the requirements that: the Plan must be proposed in good faith; at least one impaired class of claims must accept the plan, without counting votes of insiders; the Plan must distribute to each creditor and equity interest holder at least as much as the creditor or equity interest holder would receive in a chapter 7 liquidation case, unless the creditor or equity interest holder votes to accept the Plan; and the Plan must be feasible. These requirements are not the only requirements listed in §1129, and they are not the only requirements for confirmation.

A. Who May Vote or Object

Any party in interest may object to the confirmation of the Plan if the party believes that the requirements for confirmation are not met.

Many parties in interest, however, are not entitled to vote to accept or reject the Plan. A creditor or equity interest holder has a right to vote for or against the Plan only if that creditor or equity interest holder has a claim or equity interest that is both (1) allowed or allowed for voting purposes and (2) impaired.

In this case, the Plan Proponent believes that classes II, III are impaired and that holders of claims in each of these classes are therefore entitled to vote to accept or reject the Plan.

The Plan Proponent believes that classes I and IV are unimpaired and that holders of claims in each of these classes, therefore, do not have the right to vote to accept or reject the Plan.

1. *What Is an Allowed Claim or an Allowed Equity Interest?*

Only a creditor or equity interest holder with an allowed claim or an allowed equity interest has the right to vote on the Plan. Generally, a claim or equity interest is allowed if either (1) the Debtor has scheduled the claim on the Debtor's schedules, unless the claim has been scheduled as disputed, contingent, or unliquidated, or (2) the creditor has filed a proof of claim or equity interest, unless an objection has been filed to such proof of claim or equity interest. When a claim or equity interest is not allowed, the creditor or equity interest holder holding the claim or equity interest cannot vote unless the Court, after notice and hearing, either overrules the objection or allows the claim or equity interest for voting purposes pursuant to Rule 3018(a) of the Federal Rules of Bankruptcy Procedure.

The deadline for filing a proof of claim in this case was April 21, 2016.

The deadline for filing objections to claims is 30 days after the Plan is confirmed.

2. *What Is an Impaired Claim or Impaired Equity Interest?*

As noted above, the holder of an allowed claim or equity interest has the right to vote only if it is in a class that is *impaired* under the Plan. As provided in §1124 of the Code, a class is considered impaired if the Plan alters the legal, equitable, or contractual rights of the members of that class.

3. *Who is Not Entitled to Vote*

The holders of the following five types of claims and equity interests are *not* entitled to vote:

- holders of claims and equity interests that have been disallowed by an order of the Court;
- holders of other claims or equity interests that are not "allowed claims" or "allowed equity interests" (as discussed above), unless they have been "allowed" for voting purposes.
- holders of claims or equity interests in unimpaired classes;
- holders of claims entitled to priority pursuant to §§507(a)(2), (a)(3), and (a)(8) of the Code; and
- holders of claims or equity interests in classes that do not receive or retain any value under the Plan;
- administrative expenses.

Even If You Are Not Entitled to Vote on the Plan, You Have a Right to Object to the Confirmation of the Plan [and to the Adequacy of the Disclosure Statement].

4. *Who can Vote in More Than One Class*

A creditor whose claim has been allowed in part as a secured claim and in part as an unsecured claim, or who otherwise hold claims in multiple classes, is entitled to accept or reject a Plan in each capacity, and should case one ballot for each claim.

B. Votes Necessary to Confirm the Plan

If impaired classes exist, the Court cannot confirm the Plan unless (1) at least one impaired class of creditors has accepted the Plan without counting the votes of any insiders within that class, and (2) all impaired classes have voted to accept the Plan, unless the Plan is eligible to be confirmed by “cram down” on non-accepting classes, as discussed later in Section [B.2.].

1. *Votes Necessary for a Class to Accept the Plan*

A class of claims accepts the Plan if both of the following occur: (1) the holders of more than one-half ($\frac{1}{2}$) of the allowed claims in the class, who vote, cast their votes to accept the Plan, and (2) the holders of at least two-thirds ($\frac{2}{3}$) in dollar amount of the allowed claims in the class, who vote, cast their votes to accept the Plan.

A class of equity interests accepts the Plan if the holders of at least two-thirds ($\frac{2}{3}$) in amount of the allowed equity interests in the class, who vote, cast their votes to accept the Plan.

2. *Treatment of Nonaccepting Classes*

Even if one or more impaired classes reject the Plan, the Court may nonetheless confirm the Plan if the nonaccepting classes are treated in the manner prescribed by §1129(b) of the Code. A plan that binds nonaccepting classes is commonly referred to as a “cram down” plan. The Code allows the Plan to bind nonaccepting classes of claims or equity interests if it meets all the requirements for consensual confirmation except the voting requirements of §1129(a)(8) of the Code, does not “discriminate unfairly,” and is “fair and equitable” toward each impaired class that has not voted to accept the Plan.

You should consult your own attorney if a “cramdown” confirmation will affect your claim or equity interest, as the variations on this general rule are numerous and complex.

C. Liquidation Analysis

To confirm the Plan, the Court must find that all creditors and equity interest holders who do not accept the Plan will receive at least as much under the Plan as such claim and equity interest

holders would receive in a chapter 7 liquidation. A liquidation analysis is attached to this Disclosure Statement as Exhibit E.

D Feasibility

The Court must find that confirmation of the Plan is not likely to be followed by the liquidation, or the need for further financial reorganization, of the Debtor or any successor to the Debtor, unless such liquidation or reorganization is proposed in the Plan.

1. *Ability to Initially Fund Plan*

The Plan Proponent believes that the Debtor will have enough cash on hand on the effective date of the Plan to pay all the claims and expenses that are entitled to be paid on that date. Tables showing the amount of cash on hand on the effective date of the Plan, and the sources of that cash are attached to this disclosure statement as Exhibit F.

2. *Ability to Make Future Plan Payments and Operate Without Further Reorganization*

The Plan Proponent must also show that it will have enough cash over the life of the Plan to make the required Plan payments.

The Plan Proponent has provided projected financial information. Those projections are listed in Exhibit G.

The Plan Proponent's financial projections show that the Debtor will have an aggregate annual average cash flow, after paying operating expenses and post-confirmation taxes, of \$ ____ - ____ . The final Plan payment is expected to be paid on June 1, 2020.

You Should Consult with Your Accountant or other Financial Advisor If You Have Any Questions Pertaining to These Projections.

V. EFFECT OF CONFIRMATION OF PLAN

A. DISCHARGE OF DEBTOR

Discharge. On the effective date of the Plan, the Debtor shall be discharged from any debt that arose before confirmation of the Plan, subject to the occurrence of the effective date, to the extent specified in §1141(d)(1)(A) of the Code, except that the Debtor shall not be discharged of any debt (i) imposed by the Plan, (ii) of a kind specified in §1141(d)(6)(A) if a timely complaint was filed in accordance with Rule 4007© of the Federal Rules of Bankruptcy Procedure, or (iii) of a kind

specified in §1141(d)(6)(B). After the effective date of the Plan your claims against the Debtor will be limited to the debts described in clauses (i) through (iii) of the preceding sentence.

B. Modification of Plan

The Plan Proponent may modify the Plan at any time before confirmation of the Plan. However, the Court may require a new disclosure statement and/or revoting the Plan.

The Plan Proponent may also seek to modify the Plan at any time after confirmation only if (1) the Plan has not been substantially consummated *and* (2) the Court authorizes the proposed modifications after notice and a hearing.”

C. Final Decree

Once the estate has been fully administered, as provided in Rule 3022 of the Federal Rules of Bankruptcy Procedure, the Plan Proponent, or such other party as the Court shall designate in the Plan Confirmation Order, shall file a motion with the Court to obtain a final decree to close the case.

VI. OTHER PLAN PROVISIONS

There are no other provisions.



Ileana Martinez, President
Dynamic Pediatric Therapy, Inc.

Douglas J. Snyder, Esq
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South Miami, FL 33143
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Djspa@aol.com

B25B (Official Form 25B)(12/08) - Cont.

20

EXHIBITS

B25B (Official Form 25B)(12/08) - Cont.

21

Exhibit A - Copy of Proposed Plan of Reorganization

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA

www.flsb.uscourts.gov

In re:

DYNAMIC PEDIATRIC THERAPY,
INC.,

CASE NO. 15-31692-RAM

Debtor

**DYNAMIC PEDIATRIC THERAPY, INC.'S AMENDED PLAN OF
REORGANIZATION
DATED MARCH 9, 2016**

COMES NOW the Debtor-In-Possession, DYNAMIC PEDIATRIC THERAPY, INC. ("Debtor"), by and through their undersigned counsel and proposes the following Plan of Reorganization, in accordance with the provisions of 11 U.S.C. §1129.

ARTICLE I

Definitions

For the purpose of this Plan of Reorganization the following terms shall have the respective meanings set forth:

"Administrative Expense" shall mean those expenses described in Section 503 of the Bankruptcy Code.

"Allowed Claims" shall mean a claim (a) in respect of which a proof of claim has been filed with the Court within the applicable period of limitation fixed by Rule 3003 or (b) scheduled in the list of creditors prepared and filed with the Court pursuant to Rule 1007(b), and which is not listed as disputed, contingent or unliquidated as to amount, and in either case as to which no objection to the allowance thereof has been interposed within any applicable period of limitation fixed by Rule 3003, or by order of the court, or as to which any such objections have been determined by an order or judgment which is no longer subject to appeal or certiorari proceeding and as to which no appeal or certiorari proceeding is pending. Allowed claim shall not include interest on the principal amount of such claim subsequent to the Petition Date, except as may be otherwise provided herein.

"Allowed Secured Claim" means an Allowed Claim secured by the Property in an amount equal to the lesser of the Allowed Claim of that creditor or the value of the Property, as determined by the Court pursuant to 11 U.S.C. §506, minus the amount of any Allowed Claim secured by a senior lien against the same Property, unless the holder of the claim elects pursuant to §1111(b) in which event the Allowed Secured Claim shall be equal to the Allowed Claim.

"Bankruptcy Code" means Title I of the Bankruptcy Reform Act of 1978, as amended, 11 U.S.C. Section 101, et seq.

jurisdiction over the Chapter 11 Case.

"Chapter 11" means Chapter 11 of the Bankruptcy Code.

"Chapter 11 Case" means the Chapter 11 case in which DYNAMIC PEDIATRIC THERAPY, INC. is the Debtor.

"Claim" shall have the meaning as set forth in 11 U.S.C. §101, and include any right to payment or right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, against the Debtor in existence on or as of the Petition Date, whether or not such right to payment or right to an equitable remedy is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, secured or unsecured.

"Confirmation Date" shall mean the date upon which the Order confirming the Plan is entered by the Court in accordance with the provisions of Chapter 11 of the code.

"Court" shall mean the United States Bankruptcy Court for the Southern District of Florida, in which the Debtor's Chapter 11 case, pursuant to which this Plan is proposed, is pending, and any court having competent jurisdiction to hear appeals or certiorari proceedings therefrom.

"Creditor" shall mean the holder of an allowed Claim.

"Debtor" shall mean DYNAMIC PEDIATRIC THERAPY, INC.

"Distribution date" shall be the eleventh (11th) day after the Confirmation fo the Plan and is used interchangeably with "Effective Date" as defined below.

"Effective Date" shall be the eleventh (11th) day following the date upon which the Order is entered by the Court confirming the Plan in accordance with the provisions of Chapter 11 of the Code.

"Final Order" shall mean an order or a judgment of the Court which has not been stayed and as to which order or judgment (or any revisions, modification or amendment thereof) the time to appeal or seek review or rehearing has expired.

"Net Proceeds" shall mean the remainder of funds after all mortgage liens, and taxes are paid in total.

"Person" or **"Persons"** shall mean an individual, corporation, partnership, joint venture, trust, estate, unincorporated organization, or a government or any agency or political subdivision thereof or other entity.

"Petition Date" shall mean December 15, 2015, the date on which the Debtor filed its voluntary Chapter 11 Petition with the Court.

"Professional Person" shall mean attorneys, accountants, appraisers or other professionals within the meaning of Section 327 of the Bankruptcy Code, employed with the approval of the Bankruptcy Court.

"Rules" shall mean the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules as adopted by the Court.

"Rules" shall mean the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules as adopted

by the Court.

“Secured Claim” means any Claim that is secured pursuant to Section 506 of the Bankruptcy Code.

“Secured Creditor” means any Creditor that holds a Secured Claim.

ARTICLE II

Classifications of Claims

All Allowed Claims and Allowed Interests are placed in the following classes:

Administrative Fees and Costs

- (1) Attorney’s Fees
- (2) U.S. Trustee’s Fees

Class I: Priority Claimants

Class II: Secured Claimants

Class III: Allowed General Unsecured Claims – Allowed Unsecured Creditors Shall receive 20% of their allowed unsecured Claim.

Class IV: Equity Security Holders

ARTICLE III

Treatment of Claims and Interests

Administrative Fees and Costs:

Each holder of an Allowed Administrative Claim shall receive, on the latest to occur of (1) the effective date, (ii) the date on which its Administrative Claim becomes an Allowed Administrative Claim, and (iii) the date on which its Administrative Claim becomes payable under any agreement relating thereto, cash equal to the unpaid portion of the Allowed Administrative Claim. Notwithstanding the foregoing, (a) any Allowed Administrative Claim arising during the Bankruptcy Case shall be paid in the ordinary course of business in accordance with terms and conditions of any agreement relating thereto; and (b) any Allowed Administrative Claim may be paid on such other terms as may be agreed on between the holder of such claim and Debtor.

The anticipated Administrative Claims are as follows:

- a) The Claim of Bankruptcy Counsel (the “Bankruptcy Counsel Claim”), which fees and expenses are subject to a retainer that was in the amount of \$2,500.00 on the Petition Date (the “Retainer”), the sufficiency of which will be determined based upon the amount of resistance of the creditors to the Plan and the services necessary to respond to any creditors’ objections, motions and adversary proceedings. The

estimated expenses of Bankruptcy Counsel for services provided from the filing of the Petition through today are in an amount that exceeds the Retainer. Debtor cannot calculate the extent of attorney's fees and expenses that will be incurred by Debtor from the date of this Plan forward, as it will be determined by the extent to which the creditors file objections, motions, appeals, or adversary proceedings during the pendency of the Reorganization. Bankruptcy Counsel reserves the right to seek an enhancement of its fee based upon the undesirability of the Reorganization and the amount of work that Bankruptcy Counsel has had to turn away due to the exigencies of the Reorganization. Debtor estimates that the Bankruptcy Counsel Claim for expenses in connection with Confirmation will be in the range of \$ 500.00 to \$ 1,000.00 based upon its current analysis of the foregoing factors.

Based upon the foregoing, Debtor estimates that the aggregate total of Administrative Claims will range from \$ 15,000.00 to \$ 20,000.00. Debtor reserves all rights to object to any and all Administrative Claims.

Priority Tax Claims.

On, or as soon as reasonably practical thereafter, the later to occur of (1) the Effective Date and (ii) the date such Priority Tax Claim becomes an Allowed Priority Tax Claim, each Holder of an Allowed Priority Tax Claim shall receive in full satisfaction, settlement, release, and discharge of, and in exchange for such Allowed Priority Tax Claim, in the sole discretion of Debtor: (a) cash equal to the unpaid portion of such Allowed Priority Tax Claim, (b) deferred cash payments over a period not exceeding five (5) years with the first payment commencing no later than one-hundred eighty (180) days from the date the tax was assessed, of a value, as of the Effective Date, equal to such Allowed Priority Tax Claim to be paid together with interest at the rate established for delinquent tax obligations pursuant to 26 U.S.C. §6621, or such other treatment as to which Debtor and such Holder shall have agreed in writing; provided, however, that the Reorganized Debtor reserves the right to pay any Allowed Priority Tax Claim, or any remaining balance of any Allowed Priority Tax Claim, in full at any time on or after the Distribution Date without premium or penalty.

C. Classification and Treatment of Claims and Interests, and Right to Vote.

Priority Claims.

Each Holder of an Allowed Priority Claim shall be paid (a) on the Distribution Date, an amount, in Cash, equal to the Allowed Amount of its Priority Claim, in accordance with Bankruptcy Code §1129(a)(9)(B), or (b) under such other terms as may be agreed upon the Holder of such Allowed Priority Claim and Debtor or the Reorganized Debtor, or as otherwise ordered by Final Order.

Class II: Secured Claimants - Voting

Secured Claimants will receive 100% of their allowed secured claim paid over 60 months (five years) in equal quarterly installments commencing on the effective date of the Confirmation Order.

Class III: General Allowed Unsecured Claimants- Voting

Class IV: Equity Security Holders

It is anticipated that after Objections to Claims are adjudicated that the Allowed Unsecured claimants will receive approximately 20 % of their allowed claims.

ARTICLE IV

Term of the Plan

The term of the Plan shall be only as long as the time for the first and only distribution, or until such time that all payments provided for by the Plan have been fully paid which is anticipated to be 60 months from the Effective Date of the Plan.

ARTICLE V

Plan Payments

All payments shall be made by Debtor commencing on the Effective date. Debtor will submit any required monthly reports to the United States Trustee and will maintain any required United States Trustee Fee Payments based upon applicable guidelines throughout the life of the Plan.

ARTICLE VI

Effective Date of the Plan

The effective date of this Plan shall be eleven (11) days following the entry of the Order Confirming this Plan.

ARTICLE VII

Means for Execution and Implementation of Plan

The Plan proposed by the Debtor herein enables the Reorganized Debtor to make payments on the allowed secured claim to pay Priority Claims in full and to make a single lump sum payment to Allowed Unsecured Creditors.

The usual plan provides for the Debtor to make payments over a period of time in order to pay administrative claims and priority claims at the effective date and pay a percentage of the allowed unsecured claims over a period of time that may be as long as five (5) years from the excess of their income minus reasonable household expenses. That program requires the Debtor to pay the payments to the allowed unsecured creditors over a five year period from net income. In that scenario the Debtor would contemplate that they would use approximately \$ 1857.51 per quarter to facilitate payments to the Secured creditors, the Trustee and the Allowed Unsecured claims.

I. The Estimated Administrative Expenses Including Fees for Professions.

As heretofore stated, the Estimated Attorneys Costs over and above the pre-petition retainer is estimated to be \$ 15,000.00 to \$ 20,000.00.

J. The Collectability of Accounts Receivable:

Debtor do not have any accounts receivable.

K. Any Financial Information, Valuations or Pro Forma Projections that would be relevant to a Creditor's Decision Whether to Accept or Reject a Plan:

Creditors are encouraged to review the Monthly Debtor in Possession Operating Reports which have been filed with the Court and are available for review. In the event a copy is needed from undersigned counsel, same will be provided upon request.

L. Information Relative to the Risks Being Taken by Creditors and Interest Holders:

Regarding the General Unsecured Creditors, the risks of a positive vote in favor of the Plan far outweigh the risks inherent in a vote against the Plan, as a vote against the Plan would most assuredly result in either a dismissal or a liquidation, in which case general unsecured creditors almost assuredly would receive a zero distribution, as the secured creditors would take all of the significant assets of this estate, leaving nothing to distribute among the unsecured class.

N. The Tax Consequences of the Plan:

It is not believed that there would be any significant tax consequences to Creditors based upon the proposed Plan, but Creditors are encouraged to seek the advise of their accountants regarding same.

O. The Relationship of Debtor with their Affiliates, Including Transactions with Insiders:

There are no significant known transactions with insiders to report.

VI. CONFIRMATION PROCEDURES

A. Voting Requirements

Only Holders of Claims against and Interests in Debtor are entitled to vote on the Plan. The Bankruptcy Code defines acceptance of a Plan by an impaired class of claims as acceptance by holders of at least two-thirds (2/3) in dollar amount and more than one-half (1/2) in number of the claims of that class which actually cast ballots. The Bankruptcy Code defines acceptance of a Plan by an impaired class of interests as acceptance by holders of at least two-thirds (2/3) in number of the equity interests of that class that actually cast ballots. In the event a class rejects the Plan, it is possible that the Plan will not be confirmed and a liquidation of Debtor under Chapter 7 may ensue. In a liquidation under Chapter 7, Holders of Claims and Interests will not receive more and may well receive less than they would otherwise receive under the Plan. In the event any Class rejects the Plan, Debtor may nonetheless seek confirmation the Plan over such rejecting Class vote on the Plan. In such event Debtor may, if necessary, modify of the Plan to effect a "cramdown" on such dissenting class by reallocating value from all Classes at and below the level of the objecting Class to all Impaired senior Classes until such Impaired senior Classes are paid in

accordance with the absolute Priority rule of Bankruptcy Code §507.

B. Voting Procedures

Pursuant to various provisions of the Bankruptcy Code, only classes of Claims against a Debtor that are Impaired under the terms and provisions of a plan of Reorganization are entitled to vote to accept or reject a plan. Accordingly, Classes of Claims that are not Impaired are not entitled to vote on the Plan. Some creditors might hold Claims in more than one Impaired Class and must vote separately for each Class. Such creditors will receive a separate ballot for all of their claims in each Class and should complete and sign each ballot separately. Votes on the Plan will be counted only with respect to Claims and Interests in Impaired Classes:

(a) that are listed on Debtor' Schedules of Assets and Liabilities, other than as disputed, contingent or unliquidated; or

(b) that are filed and not the subject of a pending objection. Any vote by a Holder of a Claim or Interest shall not be counted if such Claim or Interest has been disallowed or is the subject of an unresolved objection, absent an order of the Bankruptcy Court allowing such claim for voting purposes pursuant to Bankruptcy Code §502 Code and Federal Rule of Bankruptcy Procedure 3018. Voting on the Plan by each Holder of a Claim or Interest in an Impaired Class is important. After carefully reviewing the Plan and Disclosure Statement, please indicate your vote on each enclosed ballot and return it in the preaddressed envelope provided for this purpose.

TO BE COUNTED, YOUR BALLOT MUST BE COMPLETELY FILLED IN, SIGNED AND RECEIVED BY 4:30 P.M. EASTERN TIME ON _____ N/a _____, 2016.

If your ballot is not signed and returned as described, it will not be counted. If your ballot is damaged or lost, or if you do not receive a ballot, you may request a replacement by addressing written request to Debtor's attorney, DOUGLAS J. SNYDER, ESQUIRE, Douglas J. Snyder, P.A., 7901 SW 69th Avenue, Suite 206, Miami, Florida 33143. Please follow the directions contained on the enclosed ballot carefully.

C. Bankruptcy Code Requirement for Confirmation

Bankruptcy Code §1129, which sets forth the requirements that must be satisfied in order for the Plan to be confirmed, lists the following requirements for the approval of any Plan of Reorganization:

1. A plan must comply with the applicable provisions of the Bankruptcy Code.
2. The proponent of a plan must comply with the applicable provisions of the Bankruptcy Code.
3. A plan must be proposed in good faith and not by any means forbidden by law.
4. Any payment make or to be made by the proponent, by Debtor, or by any person issuing securities or acquiring property under a plan, for services or for costs and expenses in or in connection with the case, or in connection with such plan and incident to the case, must be approved by, or be subject to the approval of, the court as reasonable.

5. (a) (I) The proponent of a plan must disclose the identity and affiliations of any individual proposed to serve, after confirmation of such plan, as a director, officer, or voting trustee of Debtor, an affiliate of Debtor participating in a joint plan with Debtor, or a successor to Debtor under such plan; and

(ii) The appointment to, or continuance in such office of such individual, must be consistent with the interests of creditors and equity security holders and with public policy; and

(b) The proponent of a plan must disclose the identity of any insider that will be employed or retained by the Reorganized Debtor, and the nature of any compensation for each insider.
6. Any governmental regulatory commission with jurisdiction, after confirmation of a plan, over the rates of Debtor must approve any rate change provided for in such plan, or such rate change is expressly conditioned on such approval.
7. Each holder of a claim or interest in an impaired class of claims or interests must have accepted the plan, or must receive or retain under the plan, on account of such claim, an interest in property of a value, as of the effective date of the plan, that is not less than the amount that such holder would so receive or retain if Debtor were liquidated under Chapter 7 of the Bankruptcy Code on such date; or if the class is a class of secured claims that elects non-recourse treatment of the claims under Bankruptcy Code §1111(b), each holder of a claim in such class will receive or retain under the plan on account of such claim property of a value, as of the effective date of the plan, that is not less than the value of such holder's interest in the estate's interest in the property that secures such claims. This is the so-called "best interests" test.
8. With respect to each class of claims or interests, such class must accept the plan or not be impaired under the plan (subject to the "cramdown" provisions discussed above and below).
9. Except to the extent that the holder of a particular claim as agreed to a different treatment of such claim, a plan must provide that:
 - (a) with respect to an administrative claim and certain claims arising in an involuntary case, on the effective date of the plan, the holder of the claim will receive on account of such claim cash equal to the allowed amount of the claim;
 - (b) with respect to a class of priority wage, employee benefit, consumer deposit and certain other claims described in Bankruptcy Code §507(a)(3)-(6), each holder of a claim of such class will receive
 - (I) if such has accepted the plan, deferred cash payments of a value, as of the effective date of the plan, equal to the allowed amount of such claim; or,
 - (ii) if such class has not accepted the plan, cash on the effective date of the plan equal to the allowed amount of such claim; and
 - (c) with respect to a priority tax claim of a kind specified in Bankruptcy Code §507(a)(7), the holder of such claim will receive on account of such claim deferred cash payments, over a period not exceeding 6 years after the date of assessment of such claim, of a value, as of the effective date of the plan equal to the allowed

amount of such claim.

10. If a class of claims is impaired under a plan, at least one class of claims that is impaired under such plan must have accepted the plan, determined without including any acceptance of the plan by any insider.

11. Confirmation of a plan must not be likely to be followed by the liquidation, or the need for further financial reorganization, of Debtor or any successor to Debtor under the plan, unless such liquidation or reorganization is proposed in the plan. This is the so-called "feasibility" requirement.

12. All fees payable under 28 U.S.C. §1930, as determined by the Court at the hearing on confirmation of the plan, must have been paid or the plan must provide for the payment of all such fees on the effective date of the plan.

13. Debtor believes that the Plan meets all the requirements of Bankruptcy Code §1129(a)(other than as to voting, which has not taken place) and will seek a ruling of the Bankruptcy Court to this effect at the Confirmation Hearing. You are urged to consult your own attorneys to evaluate each of the standards for confirmation of the plan under the Bankruptcy Code.

D. Objections to Confirmation.

Any objection to the confirmation of the Plan must be made in writing and filed with the Bankruptcy Court, with proof of service, and received by the following parties on or before 4:30 p.m., Eastern Time as set for the in the Order Continuing Hearing on Approval of Disclosure Statement and Confirmation of Debtor' Chapter 11 Plan, Hearing on Fee Application and Debtor's Objections to Claims which is March 30, 2017, with copies to:

DOUGLAS J. SNYDER, ESQUIRE
Douglas J. Snyder, P.A.
7901 SW 67th Avenue, Suite 206
Miami, FL 33143
djspa@aol.com

and

UNITED STATES TRUSTEE
51 SW 1st Avenue
Miami, FL 33130

Objections to confirmation of the Plan are governed by Federal Rule of Bankruptcy Procedure 9014. Unless an objection to confirmation is timely served and filed it may not be considered by the Bankruptcy Court.

E. Effect of Confirmation

Confirmation of the Plan will make the Plan binding upon Debtor, creditors, and other parties in interest regardless of whether they have accepted the Plan, and such creditors will be prohibited from

receiving payment from, or seeking recourse against, any assets that are distributed under the Plan, except as expressly provided in the Plan or the Confirmation Order. In addition, confirmation of the Plan will enjoin creditors from taking a wide variety of actions on account of a debt, claim, liability, interest or right that arose prior to the Confirmation Date.

ARTICLE VIII

Term of the Plan

The term of the Plan shall be such time that all payments provided for by the Plan have been fully paid, to wit 60 months.

ARTICLE IX

Plan Payments

Plan payment will be made by the Debtor on a Quarterly basis in the anticipated amount of approximately \$1850.

ARTICLE X

Effective Date of Plan

The effective date of this Plan shall be eleven (11) days following the entry of the Order Confirming this Plan.

ARTICLE XI

Means for Execution and Implementation of Plan

The Plan shall be paid for from net profits of ongoing business operations.

ARTICLE XII

Retention of Jurisdiction

Until the Debtor's reorganization case is closed, the Court shall retain jurisdiction over Debtor and this case pursuant to and for the general purposes of Code §§ 1105 and 1127, and Bankruptcy Rule 3020(d), and in addition for the following specific purposes:

- A. Determination of all issues and disputes regarding title to property of the estate, and determination of all causes of action, controversies, duties or conflicts, whether or not subject to litigation or proceedings pending as of the Confirmation date, between Debtor and any other party, including but not limited to, any right of Debtor to recover assets pursuant to the provisions of the Code and Rules;
- B. Fix allowances of compensation and reimbursement of expenses pursuant to §330 of the Code;
- C. Correct any defect, cure any omission, or reconcile any inconsistency in this Plan or the Order of Confirmation as may be necessary or appropriate to carry out the purposes and intent of this Plan;
- D. Determine pending applications for the assumption or rejection of executory contracts and unexpired leases under §365 of the Code and determine the allowance of Claims resulting therefrom;
- E. To consider any amendments or modifications to this Plan;
- F. To issue such orders as are necessary or appropriate to carry out the provisions of this Plan, including without limitation the appointment of a person pursuant to F.R.C.P. Rule 70 and Rule 7070 of the Rules to act, execute and deliver documents on behalf of Debtor to implement and consummate this Plan;
- G. To enjoin the interference with the implementation and consummation of the Plan, and to impose sanctions for any such interferences in accordance with Article IV herein;
- H. To liquidated damages in connection with any disputed, contingent or unliquidated claims;
- I. To hear and determine all controversies and disputes that may arise in connection with this Chapter 11 case and in connection with the interpretation and implementation of the Plan;
- J. To determine any and all applications, adversary proceedings or contested matters pending on the Confirmation Date and arising under Chapter 11 of the Code or arising in or related to the Debtor's reorganization case under Chapter 11 and Title 11 of the Code;
- K. For such other matters as may be set forth in the Order of Confirmation.

ARTICLE XIII

Provisions for Execution and Implementation of the Plan

Debtor will remain in possession of all their property and assets in order to facilitate the necessary payments under the Plan. Debtor shall have sufficient funds available upon the Effective Date of the Plan to make the payments required hereby on the Effective Date of the Plan. Prior to the Effective Date of the Plan, Debtor are authorized and directed to execute and deliver all documents to take and cause to be taken all actions necessary or appropriate to execute and implement the provisions of this Plan. This Plan may be altered, or modified by the proponent before or after the Confirmation Date, as provided in §1127 of the Code.

Financial Projections: The Budget

Distributions pursuant to this Plan shall be made by Debtor as provided herein and shall be made, unless otherwise provided herein, on the Effective Date, or as soon as practicable thereafter, or as may be otherwise ordered by the Court.

Any notice described in or required by the terms of this Plan or the Code and Rules shall be deemed to have been properly given when actually received or if mailed, five days after the day of mailing, if such shall have been sent by certified mail, return receipt requested, and if sent to:

A. The Debtor addressed to:

Dynamic Pediatric Therapy, Inc.
600 NE 22nd Terrace, Suite 205
Homestead, FL 33033

B. With copies to:

DOUGLAS J. SNYDER, ESQUIRE
Douglas J. Snyder, P.A.
7901 SW 67th Avenue, Suite 206
Miami, FL 33143

De Minimis Distributions

Notwithstanding anything to the contrary herein, no distributions of cash shall be made hereunder in an amount less than \$10.00. All cash not distributed pursuant to this provision shall vest in the Debtor free of any claim.

ARTICLE XIV

Injunction Against Interference with the Plan.

No entity may commence or continue any action or proceeding, or perform any act whatsoever to interfere with the implementation and consummation of this Plan and the payments to be made hereunder, as long as said payments are made pursuant to the terms of the Plan. The court retains jurisdiction in impose sanctions for any such interference including but not limited to compensatory damages, attorney's fees and costs and, if appropriate, punitive damage.

ARTICLE XV

Retention of Jurisdiction

Until the Debtor's reorganization case is closed, the Court shall retain jurisdiction over the Debtor and this case pursuant to and for the general purposes of Code §§105 and 1127, and Bankruptcy Rule 3020(d), and in addition for the following specific purposes:

A. Determination of all issues and disputes regarding title to property of the estate, and determination of all causes of action, controversies, duties or conflicts, whether or not subject to litigation or proceedings pending as of the Confirmation date, between the Debtor and any other party, including but

not limited to, any right of the Debtor to recover assets pursuant to the provisions of the Code and Rules.

B. Fix allowances of compensation and reimbursement of expenses pursuant to §330 of the Code.

C. Correct any defect, cure any omission, or reconcile any inconsistency in this Plan or the Order of Confirmation as may be necessary or appropriate to carry out the purposes and intent of this Plan.

D. Determine pending applications for the assumption or rejection of executory contracts and unexpired leases under §365 of the Code and determine the allowance of Claims resulting therefrom;

E. To consider any amendments or modifications to this Plan.

F. To issue such orders as are necessary or appropriate to carry out the provisions of this Plan, including without limitation the appointment of a person pursuant to F.R.C.P. Rule 70 and Rule 7070 of the Rules to act, execute and deliver documents on behalf of the Debtor to implement and consummate this Plan.

G. To enjoin the interference with the implementation and consummation of the Plan, and to impose sanctions for any such interferences in accordance with Article IV herein.

H. To liquidate damages in connection with any disputed, contingent or unliquidated claims.

I. To hear and determine all controversies and disputes that may arise in connection with this Chapter 11 case and in connection with the interpretation and implementation of the Plan.

J. To determine any and all applications, adversary proceedings or contested matters pending on the Confirmation Date and arising under Chapter 11 of the Code or arising in or related to the Debtor's reorganization case under Chapter 11 and Title 11 of the code.

K. For such other matters as may be set forth in the Order of Confirmation.

ARTICLE XVI

Discharge

Pursuant to §1141(d)(5)(A) of the code the Debts contained herein will be discharged after all plan payments have been made.

ARTICLE XVII

Executory Contracts and Unexpired Leases

Subject to the requirements of §365 of the Bankruptcy Code and prior Final Orders of the Bankruptcy Court, the Debtor will assume only those contracts and leases to which a motion for approval or rejection of such executory contract or unexpired leases has been filed and served prior to the Effective Date.

Rejection

All executory contracts or unexpired leases that are not expressly identified by the Debtor as Assumed Contracts, or that have not been expressly rejected by separate order of the Bankruptcy Court, or expressly assumed by the Debtor with the Bankruptcy Court's approval on or prior to the Confirmation Date shall, as of the Effective Date, be deemed to have been rejected by the Debtor.

Any Claim for damages arising by reason of the rejection of any executory contract or unexpired lease must be filed with the Bankruptcy Court on or before the expiration of thirty (30) days following the confirmation Date. Such Claims, as a precondition to becoming Allowed Claims, must be timely filed and served upon the Debtor and its counsel or such Claims shall be forever barred and unenforceable against the Debtor, the Reorganized Debtor, or the Estate. Such Claims, once fixed and liquidated by the Bankruptcy Court and determined to be Allowed Claims, shall be Allowed Class 9 Unsecured Claims. The Plan shall constitute adequate and sufficient notice to Persons which may assert a Claim for damages from the rejection of any executory contract or unexpired lease of the Bar Date for filing a Claim in connection therewith.

ARTICLE XVIII

Revesting

Except as provided for in the Plan or in the Order confirming the Plan, on the Effective Date the Reorganized Debtor shall be vested with all of the property of their estate free and clear of all claims, liens, charges and other interests of creditors arising prior to the filing date. Upon the Effective Date the Reorganized Debtor shall operate their business free of any restrictions.

VII. ALTERNATIVES TO CONFIRMATION AND CONSUMMATION OF THE PLAN.

If the Plan is not confirmed and consummated, the alternatives include: (i) preparation and presentation of an alternative plan of reorganization; (ii) liquidation of Debtor under Chapter 7 of the Bankruptcy Code; or (iii) dismissal of the Debtor's bankruptcy case.

A. Alternative Plan of Reorganization.

Thus far no party in interest has expressed an interest in proposing an alternative plan of reorganization. Moreover, it is unlikely that a superior plan of reorganization could be proposed.

B. Liquidation Pursuant to Chapter 7 of the Code.

If no plan can be confirmed, Debtor's Chapter 11 case may be converted to a case under Chapter 7, in which a trustee would be elected or appointed to liquidate the assets of Debtor for distribution to its creditors in accordance with the priorities established by the Bankruptcy Code. Debtor believe that a Chapter 7 liquidation represents an alternative inferior to the Plan in all material respects.


Debtor believe that at this time liquidation under Chapter 7 would result in diminution of the value of their Estate because of additional administrative expenses involved in the appointment of a trustee and attorneys, accountants, and other professionals to assist a trustee. In a liquidation, unsecured creditors would receive nothing and, the secured creditors would receive pennies on the dollar for their claims as the property their debt is secured would be sold.

C. Dismissal of Debtor's Bankruptcy Case.

VI. CONCLUSION


Debtor has analyzed all scenarios and believes that the Plan will provide for a larger distribution to all Allowed Claim Holders that would otherwise result if an alternative plan were proposed or Debtor' assets were liquidated. In addition, any alternative other than Confirmation of the Plan could result in extensive delays and increased administrative expenses resulting in potentially smaller distributions to the Holders of Claims. Accordingly, Debtor recommend Confirmation of the Plan and urge all Holders of Impaired Claims to vote to accept the Plan and to indicate acceptance by returning their Ballots so as to be received by no later than N/A, 2016 at 5:00 p.m.

Respectfully submitted this 9 day of March, 2016.



ILEANA MARTINEZ, President
DYNAMIC PEDIATRIC THERAPY, INC.

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By: 

DOUGLAS J. SNYDER, ESQUIRE
Florida Bar No. 444995

B25B (Official Form 25B)(12/08) - Cont.

22

Exhibit B - Identity and Value of Material Assets of Debtor

See Liquidation Analysis

EXHIBIT C
Anticipated Allowed Unsecured Claims Dividend

NAME OF CREDITOR	CLAIM NUMBER	SCHEDULED AND/OR CLAIMED AMOUNT	TOTAL DIVIDEND to be PAID PURSUANT TO PLAN @14.5%
IRS Unsecured	1	3,102.65	1568.12
Strategic Funding Source, Inc - Unsecured	2	41,145.00	5966.03
Heartland Capital Funding - Unsecured	3	23,975.44	3476.44
Dell - Unsecured		7,712.00	1118.24
Afni		51.73	7.50
Home Depot		3,391.13	491.71
IC Systems (ATT)		458.86	66.54
Noble Properties		12,177.22	1765.70
Ricoh		928.04	134.57
TOTAL		92,942.07	14,594.85

Exhibit E - Liquidation Analysis**Plan Proponent's Estimated Liquidation of Value of Assets***Assets*

a.	Cash on hand	\$ 400.00
b.	Accounts receivable	\$ 10,000
c.	Inventory	\$ 0.00
d.	Office furniture & equipment	\$ 400.00
e.	Machinery & equipment	\$ 400.00
f.	Automobiles	\$ 0.00
g.	Building & Land	\$ 0.00
h.	Customer list	\$ 0.00
i.	Investment property (such as stocks, bonds or other financial assets)	\$ 0.00
j.	Lawsuits or other claims against third-parties	\$ 0.00
k.	Other intangibles (such as avoiding powers actions)	\$ 0.00

Total Assets at Liquidation Value \$ 10,200.00

Less:

Secured creditors' recoveries \$ 4000.00

Less:

Chapter 7 trustee fees and expenses \$ 0.00

Less:

Chapter 11 administrative expenses \$ 0.00

Less:

Priority claims, excluding administrative expense claims \$ 17.46

[Less:

Debtor's claimed exemptions] \$ 0.00

(1) Balance for unsecured claims \$ 6282.44

(2) Total dollar amount of unsecured claims \$ 72,196.01

Percentage of Claims Which Unsecured Creditors Would Receive Or Retain in a Chapter 7 Liquidation: 8.7%

Percentage of Claims Which Unsecured Creditors Will Receive or Retain under the Plan: 20 %

B25B (Official Form 25B)(12/08) - Cont.

24

Exhibit F - Cash on hand on the effective date of the Plan

Cash on hand on effective date of the Plan	\$ 6875
<i>Less -</i>	
Amount of administrative expenses payable on effective date of the Plan	\$ 17.46 -
Amount of statutory costs and charges	- 0.00
Other Plan Payments due on effective date of the Plan	- \$5850.00
Balance after paying these amounts	\$ 1000.00

The sources of the cash Debtor will have on hand by the effective date of the Plan are estimated as follows:

\$ 3875	Cash in Debtor's bank account now
+	Additional cash Debtor will accumulate from net earnings between now and effective date of the Plan
+	Borrowing [separately state terms of repayment]
+ 3000	Capital Contributions
+	Other
\$ 5867.46	Total [This number should match "cash on hand" figure noted above

B25B (Official Form 25B)(12/08) - Cont.

25

Exhibit G – Projections of Cash Flow and Earnings for Post-Confirmation Period

Dynamic Pediatric Therapy (Debtor in Possession)
 Profit & Loss
 Proposed Budget
 January 2017 thru December 2017

	Jan-Mar 17	April-June 17	July-Sept 17	Oct-Dec 17	Totals
Ordinary Income/Expense					
Income					
Therapy Fees	183,500.00	215,250.00	173,500.00	165,850.00	738,100.00
Total Income	<u>183,500.00</u>	<u>215,250.00</u>	<u>173,500.00</u>	<u>165,850.00</u>	<u>738,100.00</u>
Gross Profit	183,500.00	215,250.00	173,500.00	165,850.00	738,100.00
Expense					
Advertising and Promotion	165.00	165.00	165.00	165.00	660.00
Bank Service Charges	510.00	510.00	510.00	510.00	2,040.00
Dues and Subscriptions	420.00	420.00	420.00	420.00	1,680.00
Insurance Expense	210.00	210.00	210.00	210.00	840.00
Legal & Accounting	1,275.00	1,275.00	1,275.00	1,275.00	5,100.00
Licenses and Permits	110.00	0.00	110.00	0.00	220.00
Meals and Entertainment	622.00	622.00	622.00	622.00	2,488.00
Office/Computer Expense	3,150.00	3,150.00	3,150.00	3,150.00	12,600.00
Professional Fees - Therapist	139,460.00	163,590.00	133,660.00	126,046.00	562,756.00
Professional Fees - Manage	15,000.00	15,000.00	15,000.00	15,000.00	60,000.00
Rent Expense	10,500.00	10,500.00	10,500.00	10,500.00	42,000.00
Repairs and Maintenance	3,650.00	3,650.00	3,650.00	3,650.00	14,600.00
Supplies - testing	2,130.00	2,130.00	2,130.00	2,130.00	8,520.00
Taxes	110.00	0.00	0.00	0.00	220.00
Trustee Fees	1,625.00	1,625.00	1,625.00	1,625.00	6,500.00
Utilities	2,340.00	2,340.00	2,340.00	2,340.00	9,360.00
Total Expense	<u>181,277.00</u>	<u>205,297.00</u>	<u>175,367.00</u>	<u>167,643.00</u>	<u>729,584.00</u>
Net Ordinary Income	2,223.00	9,953.00	-1,867.00	-1,793.00	8,516.00

Dynamic Pediatric Therapy (Debtor in Possession)
Profit & Loss
Proposed Budget
January 2018 thru December 2018

	<u>Jan-Mar 18</u>	<u>April-June 18</u>	<u>July-Sept 18</u>	<u>Oct-Dec 18</u>	<u>Totals</u>
Ordinary Income/Expense					
Income					
Therapy Fees	184,500.00	212,350.00	174,500.00	166,800.00	738,150.00
Other Income					
Total Income	<u>184,500.00</u>	<u>212,350.00</u>	<u>174,500.00</u>	<u>166,800.00</u>	<u>738,150.00</u>
Gross Profit	184,500.00	212,350.00	174,500.00	166,800.00	738,150.00
Expense					
Advertising and Promotion	165.00	165.00	165.00	165.00	660.00
Bank Service Charges	510.00	510.00	510.00	510.00	2,040.00
Dues and Subscriptions	420.00	420.00	420.00	420.00	1,680.00
Insurance Expense	210.00	210.00	210.00	210.00	840.00
Legal & Accounting	1,275.00	1,275.00	1,275.00	1,275.00	5,100.00
Licenses and Permits	110.00	0.00	110.00		220.00
Meals and Entertainment	622.00	622.00	622.00	622.00	2,488.00
Office Expense	3,150.00	3,150.00	3,150.00	3,150.00	12,600.00
Prof Fees - Therapists	138,375.00	159,262.50	130,875.00	125,100.00	553,612.50
Prof Fees - Management	15,000.00	15,000.00	15,000.00	18,000.00	63,000.00
Rent Expense	12,250.00	12,250.00	12,250.00	12,250.00	49,000.00
Repairs and Maintenance	3,650.00	3,650.00	3,650.00	3,650.00	14,600.00
Supplies - testing	2,130.00	2,130.00	2,130.00	2,130.00	8,520.00
Taxes	110.00	110.00	0.00	0.00	220.00
Trustee Fees	1,625.00	1,625.00	1,625.00	1,625.00	6,500.00
Utilities	2,425.00	2,425.00	2,425.00	2,425.00	9,700.00
Total Expense	<u>182,027.00</u>	<u>202,804.50</u>	<u>174,417.00</u>	<u>171,532.00</u>	<u>730,780.50</u>
Net Ordinary Income	2,473.00	9,545.50	83.00	-4,732.00	7,369.50

Dynamic Pediatric Therapy (Debtor in Possession)
Profit & Loss
Proposed Budget
January 2019 thru December 2019

	Jan-Mar 19	April-June 19	July-Sept 19	Oct-Dec 19	Totals
Ordinary Income/Expense					
Income					
Therapy Fees	188,400.00	213,350.00	175,500.00	167,800.00	745,050.00
Other Income	188,400.00	213,350.00	175,500.00	167,800.00	745,050.00
Total Income	<u>188,400.00</u>	<u>213,350.00</u>	<u>175,500.00</u>	<u>167,800.00</u>	<u>745,050.00</u>
Gross Profit	188,400.00	213,350.00	175,500.00	167,800.00	745,050.00
Expense					
Advertising and Promotion	165.00	165.00	165.00	165.00	660.00
Bank Service Charges	510.00	510.00	510.00	510.00	2,040.00
Dues and Subscriptions	420.00	420.00	420.00	420.00	1,680.00
Insurance Expense	210.00	210.00	210.00	210.00	840.00
Legal & Accounting	1,275.00	1,275.00	1,275.00	1,275.00	5,100.00
Licenses and Permits	110.00	0.00	110.00	110.00	220.00
Meals and Entertainment	622.00	622.00	622.00	622.00	2,488.00
Office Expense	4,425.00	4,425.00	4,425.00	4,425.00	17,700.00
Prof Fees - Therapists	137,532.00	155,745.50	128,115.00	122,494.00	543,886.50
Prof Fees - Management	18,000.00	18,000.00	18,000.00	18,000.00	72,000.00
Rent Expense	12,250.00	12,250.00	12,250.00	12,250.00	49,000.00
Repairs and Maintenance	3,650.00	3,650.00	3,650.00	3,650.00	14,600.00
Supplies - testing	2,130.00	2,130.00	2,130.00	2,130.00	8,520.00
Taxes	110.00	110.00	0.00	0.00	220.00
Trustee Fees	1,625.00	1,625.00	1,625.00	1,625.00	6,500.00
Utilities	2,425.00	2,425.00	2,425.00	2,425.00	9,700.00
Total Expense	<u>185,459.00</u>	<u>203,562.50</u>	<u>175,932.00</u>	<u>170,201.00</u>	<u>735,154.50</u>
Net Ordinary Income	2,941.00	9,787.50	-432.00	-2,401.00	9,895.50

Dynamic Pediatric Therapy (Debtor in Possession)
Profit & Loss
Proposed Budget
January 2020 thru December 2020

	<u>Jan-Mar 20</u>	<u>April-June 20</u>	<u>July-Sept 20</u>	<u>Oct-Dec 20</u>	<u>Totals</u>
Ordinary Income/Expense					
Income					
Therapy Fees	188,400.00	224,350.00	177,500.00	169,750.00	760,000.00
Other Income					
Total Income	<u>188,400.00</u>	<u>224,350.00</u>	<u>177,500.00</u>	<u>169,750.00</u>	<u>760,000.00</u>
Gross Profit	188,400.00	224,350.00	177,500.00	169,750.00	760,000.00
Expense					
Advertising and Promotion	165.00	165.00	165.00	165.00	660.00
Bank Service Charges	510.00	510.00	510.00	510.00	2,040.00
Dues and Subscriptions	420.00	420.00	420.00	420.00	1,680.00
Insurance Expense	210.00	210.00	210.00	210.00	840.00
Legal & Accounting	1,275.00	1,275.00	1,275.00	1,275.00	5,100.00
Licenses and Permits	110.00	0.00	110.00		220.00
Meals and Entertainment	622.00	622.00	622.00	622.00	2,488.00
Office Expense	4,425.00	4,425.00	4,425.00	4,425.00	17,700.00
Prof Fees - Therapists	137,532.00	163,775.50	130,975.00	123,917.50	556,200.00
Prof Fees - Management	18,000.00	18,000.00	18,000.00	20,000.00	74,000.00
Rent Expense	12,250.00	12,250.00	12,250.00	12,250.00	49,000.00
Repairs and Maintenance	4,120.00	4,120.00	4,120.00	4,120.00	16,480.00
Supplies - testing	2,130.00	2,130.00	2,130.00	2,130.00	8,520.00
Taxes	110.00	110.00	0.00	0.00	220.00
Trustee Fees	1,625.00	1,625.00	1,625.00	1,625.00	6,500.00
Utilities	2,425.00	2,425.00	2,425.00	2,425.00	9,700.00
Total Expense	<u>185,929.00</u>	<u>212,062.50</u>	<u>179,262.00</u>	<u>174,094.50</u>	<u>751,348.00</u>
Net Ordinary Income	2,471.00	12,287.50	-1,762.00	-4,344.50	8,652.00

Dynamic Pediatric Therapy (Debtor in Possession)
 Profit & Loss
 Proposed Budget
 January 2021 thru December 2021

	Jan-Mar 21	April-June 21	July-Sept 21	Oct-Dec 21	Totals
Ordinary Income/Expense					
Income					
Therapy Fees	193,500.00	215,350.00	179,500.00	178,520.00	766,870.00
Other Income					
Total Income	<u>193,500.00</u>	<u>215,350.00</u>	<u>179,500.00</u>	<u>178,520.00</u>	<u>766,870.00</u>
Gross Profit	193,500.00	215,350.00	179,500.00	178,520.00	766,870.00
Expense					
Advertising and Promotion	165.00	165.00	165.00	165.00	660.00
Bank Service Charges	510.00	510.00	510.00	510.00	2,040.00
Dues and Subscriptions	420.00	420.00	420.00	420.00	1,680.00
Insurance Expense	210.00	210.00	210.00	210.00	840.00
Legal & Accounting	1,275.00	1,275.00	1,275.00	1,275.00	5,100.00
Licenses and Permits	110.00	0.00	110.00		220.00
Meals and Entertainment	622.00	622.00	622.00	622.00	2,488.00
Office Expense	4,425.00	4,425.00	4,425.00	4,425.00	17,700.00
Prof Fees - Therapists	141,255.00	155,800.00	131,035.00	130,319.60	558,409.60
Prof Fees - Management	20,000.00	20,000.00	20,000.00	20,000.00	80,000.00
Rent Expense	12,250.00	12,250.00	12,250.00	12,250.00	49,000.00
Repairs and Maintenance	3,900.00	3,900.00	3,900.00	3,900.00	15,600.00
Supplies - testing	2,130.00	2,130.00	2,130.00	2,130.00	8,520.00
Taxes	110.00	110.00	0.00	0.00	220.00
Trustee Fees	1,625.00	1,625.00	1,625.00	1,625.00	6,500.00
Utilities	2,425.00	2,425.00	2,425.00	2,425.00	9,700.00
Total Expense	<u>181,432.00</u>	<u>205,867.00</u>	<u>181,102.00</u>	<u>180,276.60</u>	<u>758,677.60</u>
Net Ordinary Income	2,068.00	9,483.00	-1,602.00	-1,756.60	8,192.40