

Fill in this information to identify your case:

United States Bankruptcy Court for the:

DISTRICT OF MASSACHUSETTS

Case number (if known) Chapter 11

Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

4/19

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known). For more information, a separate document, Instructions for Bankruptcy Forms for Non-Individuals, is available.

1. Debtor's name Prestige Health Care Services, Inc.

2. All other names debtor used in the last 8 years Include any assumed names, trade names and doing business as names

3. Debtor's federal Employer Identification Number (EIN) 90-0710349

4. Debtor's address Principal place of business Mailing address, if different from principal place of business

340 Main Street Suite 977 Worcester, MA 01608 Number, Street, City, State & ZIP Code

P.O. Box, Number, Street, City, State & ZIP Code

Worcester County

Location of principal assets, if different from principal place of business

Number, Street, City, State & ZIP Code

5. Debtor's website (URL) www.prestigehcs.com

6. Type of debtor Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP)) Partnership (excluding LLP) Other. Specify:

Debtor Prestige Health Care Services, Inc.
Name

Case number (if known) _____

7. Describe debtor's business

A. Check one:

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
- Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- Railroad (as defined in 11 U.S.C. § 101(44))
- Stockbroker (as defined in 11 U.S.C. § 101(53A))
- Commodity Broker (as defined in 11 U.S.C. § 101(6))
- Clearing Bank (as defined in 11 U.S.C. § 781(3))
- None of the above

B. Check all that apply

- Tax-exempt entity (as described in 26 U.S.C. §501)
- Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.
See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- Chapter 7
- Chapter 9
- Chapter 11. Check all that apply:

- Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,725,625 (amount subject to adjustment on 4/01/22 and every 3 years after that).
- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- A plan is being filed with this petition.
- Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

- No.
- Yes.

If more than 2 cases, attach a separate list.

District _____ When _____ Case number _____

District _____ When _____ Case number _____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

- No
- Yes.

List all cases. If more than 1, attach a separate list

Debtor _____ Relationship _____

District _____ When _____ Case number, if known _____

Debtor Prestige Health Care Services, Inc. Case number (if known) _____
 Name

11. Why is the case filed in this district? *Check all that apply:*

Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.

A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

No

Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
 What is the hazard? _____

It needs to be physically secured or protected from the weather.

It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

Other _____

Where is the property? _____
 Number, Street, City, State & ZIP Code

Is the property insured?

No

Yes. Insurance agency _____
 Contact name _____
 Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds *Check one:*

Funds will be available for distribution to unsecured creditors.

After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

<input checked="" type="checkbox"/> 1-49	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 25,001-50,000
<input type="checkbox"/> 50-99	<input type="checkbox"/> 5001-10,000	<input type="checkbox"/> 50,001-100,000
<input type="checkbox"/> 100-199	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> More than 100,000
<input type="checkbox"/> 200-999		

15. Estimated Assets

<input checked="" type="checkbox"/> \$0 - \$50,000	<input type="checkbox"/> \$1,000,001 - \$10 million	<input type="checkbox"/> \$500,000,001 - \$1 billion
<input type="checkbox"/> \$50,001 - \$100,000	<input type="checkbox"/> \$10,000,001 - \$50 million	<input type="checkbox"/> \$1,000,000,001 - \$10 billion
<input type="checkbox"/> \$100,001 - \$500,000	<input type="checkbox"/> \$50,000,001 - \$100 million	<input type="checkbox"/> \$10,000,000,001 - \$50 billion
<input type="checkbox"/> \$500,001 - \$1 million	<input type="checkbox"/> \$100,000,001 - \$500 million	<input type="checkbox"/> More than \$50 billion

16. Estimated liabilities

<input type="checkbox"/> \$0 - \$50,000	<input checked="" type="checkbox"/> \$1,000,001 - \$10 million	<input type="checkbox"/> \$500,000,001 - \$1 billion
<input type="checkbox"/> \$50,001 - \$100,000	<input type="checkbox"/> \$10,000,001 - \$50 million	<input type="checkbox"/> \$1,000,000,001 - \$10 billion
<input type="checkbox"/> \$100,001 - \$500,000	<input type="checkbox"/> \$50,000,001 - \$100 million	<input type="checkbox"/> \$10,000,000,001 - \$50 billion
<input type="checkbox"/> \$500,001 - \$1 million	<input type="checkbox"/> \$100,000,001 - \$500 million	<input type="checkbox"/> More than \$50 billion

Debtor Prestige Health Care Services, Inc. Case number (if known) _____
Name

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on May 22, 2019
MM / DD / YYYY

X /s/ Isdory Lyamuya
Signature of authorized representative of debtor

Title President

Isdory Lyamuya
Printed name

18. Signature of attorney

X /s/ Richard N. Gottlieb, Esq. BBO #
Signature of attorney for debtor

Date **May 22, 2019**
MM / DD / YYYY

Richard N. Gottlieb, Esq. BBO # 547970
Printed name

The Law Offices of Richard N. Gottlieb
Firm name

Ten Tremont Street, Suite 11
3rd Floor
Boston, MA 02108
Number, Street, City, State & ZIP Code

Contact phone (617) 742-4491 Email address rnglaw@verizon.net

BBO # 547970 MA
Bar number and State

Fill in this information to identify the case:

Debtor name **Prestige Health Care Services, Inc.**

United States Bankruptcy Court for the: **DISTRICT OF MASSACHUSETTS**

Case number (if known): _____

Check if this is an amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders 12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346		Payroll tax liability (941) for 2015, 2017 and 2017 and Income Tax Liability for 2016				\$2,303,161.39
Mass. Dept. of Revenue P.O. Box 9564 Boston, MA 02204		Payroll Tax Liability				\$170,000.00
Mass. Dept. of Unemployment Assistance 19 Staniford Street Boston, MA 02114		Possible assessment for Unemployment Insurance Premiums	Contingent Unliquidated Disputed			\$0.00

**United States Bankruptcy Court
District of Massachusetts**

In re **Prestige Health Care Services, Inc.**

Debtor(s)

Case No.

Chapter **11**

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
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Isdory Lyamuya 6016 Summerhill Road Temple Hills, MD 20748			
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DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the **President** of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date **May 22, 2019**

Signature **/s/ Isdory Lyamuya
Isdory Lyamuya**

*Penalty for making a false statement of concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.*

**United States Bankruptcy Court
District of Massachusetts**

In re Prestige Health Care Services, Inc. Debtor(s) Case No. _____
Chapter 11

VERIFICATION OF CREDITOR MATRIX

I, the President of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: May 22, 2019

/s/ Isdory Lyamuya
Isdory Lyamuya/President
Signer/Title

Attorney General of the United States
U.S. Department of Justice
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001

Commerce Associates
340 Main Street
Suite 707
Worcester, MA 01608

Commonwealth Care Alliance
Provider Relation
3550 Main Street, Suite 101
Springfield, MA 01107

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

Internal Revenue Service
Attn: Anne Marie MacNamara
120 Front Street
Suite 600
Worcester, MA 01608

Isdory Lyamuya
6016 Summerhill Road
Temple Hills, MD 20748

Mass. Dept. of Revenue
P.O. Box 9564
Boston, MA 02204

Mass. Dept. of Unemployment Assistance
19 Staniford Street
Boston, MA 02114

Mass. Health
146 Main Street
Worcester, MA 01608

Massachusetts Rehabilitation Commission
Attn: Provider Relations
359 Main Street
Worcester, MA 01608

NaviCare HMO SNP
Attn: Provider Relations
10 Chestnut Street
Suite 800
Worcester, MA 01608-9971

One Call Care Management, Inc.
841 Prudential Drive
Suite 204
Jacksonville, FL 32207

Senior Whole Health HMO SNP
58 Charles Street
Cambridge, MA 02141

Tri-Valley Elder Services
Attn: Provider Relations
10 Mill St.
Dudley, MA 01571

Tufts Health Plan
Attn: Provider Services
P.O. Box 9194
Watertown, MA 02471-9194

U.S. Dept.of Health and Human Services
Center for Medicare & Medicaid Services
John F. Kennedy Federal Building
15 New Sudbury Street, Room 2325
Boston, MA 02203-0003

United States Attorney
John Joseph Moakley United States Federa
One Courthouse Way, Suite 9200
Boston, MA 02210

**United States Bankruptcy Court
District of Massachusetts**

In re Prestige Health Care Services, Inc.

Debtor(s)

Case No.
Chapter

11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for Prestige Health Care Services, Inc. in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

Isdory Lyamuya
6016 Summerhill Road
Temple Hills, MD 20748

None [*Check if applicable*]

May 22, 2019

Date

/s/ Richard N. Gottlieb, Esq. BBO #

Richard N. Gottlieb, Esq. BBO # 547970

Signature of Attorney or Litigant

Counsel for **Prestige Health Care Services, Inc.**

The Law Offices of Richard N. Gottlieb

Ten Tremont Street, Suite 11

3rd Floor

Boston, MA 02108

(617) 742-4491 Fax:(617) 742-5188

rnglaw@verizon.net

**United States Bankruptcy Court
District of Massachusetts**

In re Prestige Health Care Services, Inc.

Debtor(s)

Case No.

Chapter 11

STATEMENT REGARDING AUTHORITY TO SIGN AND FILE PETITION

I, **Isdory Lyamuya**, declare under penalty of perjury that I am the **President** of **Prestige Health care Services, Inc.**, and that the following is a true and correct copy of the resolutions adopted by the Board of Directors of said corporation at a special meeting duly called and held on the 21st day of May, 2019.

"Whereas, it is in the best interest of this corporation to file a voluntary petition in the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that **Isdory Lyamuya** **President** of this Corporation, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a chapter 11 voluntary bankruptcy case on behalf of the corporation; and

Be It Further Resolved, that **Isdory Lyamuya**, **President** of this Corporation is authorized and directed to appear in all bankruptcy proceedings on behalf of the corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the corporation in connection with such bankruptcy case, and

Be It Further Resolved, that **Isdory Lyamuya**, **President** of this Corporation is authorized and directed to employ **Richard N. Gottlieb, Esq. BBO # 547970**, attorney and the law firm of **The Law Offices of Richard N. Gottlieb** to represent the corporation in such bankruptcy case."

Date May 21, 2019

Signed _____

Isdory Lamuya, Corporate Secretary

Resolution of Board of Directors
of
Prestige Health care Services, Inc.

Whereas, it is in the best interest of this corporation to file a voluntary petition in the the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that **ISDORY LYAMUYA, President** of this Corporation, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a chapter 11 voluntary bankruptcy case on behalf of the corporation; and

Be It Further Resolved, that **ISDORY LYAMUYA, President** of this Corporation is authorized and directed to appear in all bankruptcy proceedings on behalf of the corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the corporation in connection with such bankruptcy case, and

Be It Further Resolved, that **ISDORY LYAMUYA, President** of this Corporation is authorized and directed to employ **Richard N. Gottlieb, Esq. BBO # 547970**, attorney and the law firm of **The Law Offices of Richard N. Gottlieb** to represent the corporation in such bankruptcy case.

Date **May 21, 2019** _____

Signed _____

Date **May 21, 2019** _____

Signed _____