

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

VOLUNTARY PETITION

Name of Debtor (if individual, enter Last, First, Middle):
Wisconsin Prosthetics and Orthotics, Inc.

Name of Joint Debtor (Spouse) (Last, First, Middle):

All Other Names used by the Debtor in the last 8 years
(include married, maiden, and trade names): N/A

All Other Names used by the Joint Debtor in the last 8 years
(include married, maiden, and trade names):

Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN
(if more than one, state all): 39-1247815

Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN
(if more than one, state all):

Street Address of Debtor (No. and Street, City, and State):
855 Springdale Drive, Suite 200
Exton, Pennsylvania
ZIP CODE 19341

Street Address of Joint Debtor (No. and Street, City, and State):
ZIP CODE

County of Residence or of the Principal Place of Business: Chester

County of Residence or of the Principal Place of Business:

Mailing Address of Debtor (if different from street address):
ZIP CODE

Mailing Address of Joint Debtor (if different from street address):
ZIP CODE

Location of Principal Assets of Business Debtor (if different from street address above):
ZIP CODE

Type of Debtor (Form of Organization) (Check one box.)
Individual (includes Joint Debtors) See Exhibit D on page 2 of this form.
[X] Corporation (includes LLC and LLP)
Partnership
Other (If debtor is not one of the above entities, check this box and state type of entity below.)

Nature of Business (Check one box.)
Health Care Business
Single Asset Real Estate as defined in 11 U.S.C. § 101(51B)
Railroad
Stockbroker
Commodity Broker
Clearing Bank
[X] Other:

Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.)
Chapter 7
Chapter 9
[X] Chapter 11
Chapter 12
Chapter 13
Chapter 15 Petition for Recognition of a Foreign Main Proceeding
Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding

Chapter 15 Debtors
Country of debtor's center of main interests:
Each country in which a foreign proceeding by, regarding, or against debtor is pending:

Tax-Exempt Entity (Check box, if applicable.)
Debtor is a tax-exempt organization under title 26 of the United States Code (the Internal Revenue Code).

Nature of Debts (Check one box.)
Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."
[X] Debts are primarily business debts.

Filing Fee (Check one box.)
[X] Full Filing Fee attached.
Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.
Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.

Chapter 11 Debtors
Check one box:
Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).
[X] Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).
Check if:
Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter).
Check all applicable boxes:
[X] A plan is being filed with this petition.
[X] Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).

Statistical/Administrative Information
[X] Debtor estimates that funds will be available for distribution to unsecured creditors.
Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.
Estimated Number of Creditors
Estimated Assets
Estimated Liabilities

THIS SPACE IS FOR COURT USE ONLY



<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case.)</i>	Name of Debtor(s): <b>Wisconsin Prosthetics and Orthotics, Inc.</b>
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**All Prior Bankruptcy Cases Filed Within Last 8 Years** (If more than two, attach additional sheet.)

Location Where Filed:	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

**Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor** (If more than one, attach additional sheet.)

Name of Debtor: <b>See attached Schedule 1</b>	Case Number:	Date Filed:
District: <b>District of Delaware</b>	Relationship:	Judge:

<b>Exhibit A</b> (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)	<b>Exhibit B</b> (To be completed if debtor is an individual whose debts are primarily consumer debts.)  I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).
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<input type="checkbox"/> Exhibit A is attached and made a part of this petition.	<input checked="" type="checkbox"/> _____ Signature of Attorney for Debtor(s) (Date)
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**Exhibit C**

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

Yes, and Exhibit C is attached and made a part of this petition.

No.

**Exhibit D**

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

Exhibit D, completed and signed by the debtor, is attached and made a part of this petition.

If this is a joint petition:

Exhibit D, also completed and signed by the joint debtor, is attached and made a part of this petition.

**Information Regarding the Debtor - Venue**  
(Check any applicable box.)

Debtor has been domiciled or has had a residence, 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.

There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

**Certification by a Debtor Who Resides as a Tenant of Residential Property**  
(Check all applicable boxes.)

Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

\_\_\_\_\_  
(Name of landlord that obtained judgment)

\_\_\_\_\_  
(Address of landlord)

Debtor claims that under applicable nonbankruptcy law, there are entire monetary default that gave rise to the judgment for possession, circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

**Voluntary Petition**

*(This page must be completed and filed in every case.)*

Name of Debtor(s):

**Wisconsin Prosthetics and Orthotics, Inc.**

**Signatures**

**Signature(s) of Debtor(s) (Individual/Joint)**

I declare under penalty of perjury that the information provided in this petition is true and correct.

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.

[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X \_\_\_\_\_  
Signature of Debtor

X \_\_\_\_\_  
Signature of Joint Debtor

\_\_\_\_\_  
Telephone Number (if not represented by attorney)

\_\_\_\_\_  
Date

**Signature of a Foreign Representative**

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only **one** box.)

I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.

Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X \_\_\_\_\_  
(Signature of Foreign Representative)

\_\_\_\_\_  
(Printed Name of Foreign Representative)

\_\_\_\_\_  
Date

**Signature of Attorney\***

X /s/ Domenic E. Pacitti  
Signature of Attorney for Debtor(s)

Domenic E. Pacitti (DE Bar No. 3989)  
Printed Name of Attorney for Debtor(s)

Klehr Harrison Harvev Branzburg LLP  
Firm Name

919 N. Market Street Suite 1000, Wilmington, Delaware 19801  
Address

(302) 426-1189  
Telephone Number

November 12, 2013  
Date

\*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

**Signature of Debtor (Corporation/Partnership)**

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

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

X /s/ Martin McGahan  
Signature of Authorized Individual

Martin McGahan  
Printed Name of Authorized Individual

Chief Restructuring Officer and Interim Chief Executive Officer  
Title of Authorized Individual

November 12, 2013  
Date

**Signature of Non-Attorney Bankruptcy Petition Preparer**

I declare under penalty of perjury that:(1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debt or notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

\_\_\_\_\_  
Printed Name and title, if any, of Bankruptcy Petition Preparer

\_\_\_\_\_  
Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

\_\_\_\_\_  
Address

X \_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

*A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.*

## Schedule 1

### Pending Bankruptcy Cases Filed by the Debtor and Affiliates of the Debtor

On November 12, 2013, each of the entities listed below filed a petition in this Court for relief under chapter 11 of title 11 of the United States Code. The Debtors have moved for joint administration of these cases under the number assigned to the chapter 11 case of Physiotherapy Holdings, Inc.

- Physiotherapy Holdings, Inc.
- Actra Rehabilitation Associates, Inc.
- Alexandria Sports, Inc.
- Benchmark Acquisition Corp.
- Benchmark Medical Management Company
- Benchmark O & P Holdings, Inc.
- Benchmark Orthotics & Prosthetics, Inc.
- Blue Hen Physical Therapy, Inc.
- Cape Prosthetics-Orthotics, Inc.
- Carrollton Physical Therapy Clinic, Inc.
- Integrity Physical Therapy, Inc.
- Keystone Rehabilitation Associates of Warren
- Keystone Rehabilitation Systems, Inc.
- Keystone Rehabilitation Systems of McMurray
- Leesburg Sports, Inc.
- MATRIX Healthcare Services, LLC
- MATRIX Rehabilitation, Inc.
- MATRIX Rehabilitation-Delaware, Inc.
- MATRIX Rehabilitation-Georgia, Inc.
- MATRIX Rehabilitation-Ohio, Inc.
- MATRIX Rehabilitation-South Carolina, Inc.
- MATRIX Rehabilitation-Texas, Inc.
- Morris Area Rehabilitation Association, Inc.
- North Dallas Physical Therapy Associates, Inc.
- Northstar Health Services, Inc.
- NSHS Services, Inc.
- Orthopaedic Services of Paducah, Inc.
- PhysioLink Corporation
- Physiotherapy Associates Holdings, Inc.
- Physiotherapy Associates-Union Rehab, LLC
- Physiotherapy Associates, Inc.
- Physiotherapy Corporation
- Physiotherapy-BMHI Holdings, Inc.
- Physiotherapy-BMI, Inc.
- Potomac Rehabilitation Services, Inc.
- Professional Rehab Associates, Inc.
- Progressive Therapy Services, Inc.
- R.S. Network, Inc.
- Rehab Associates, L.L.C.
- Rehab Colorado, LLC
- Rehab Missouri, LLC
- Rehab Xcel, LLC
- Rehabilitation Consultants, Inc.
- SMR Banyan Tree, Inc.
- Swanson Orthotic & Prosthetic Center, Inc.
- The Parks Physical Therapy and Work Hardening Center, Inc.
- Theraphysics Partners of Colorado, Inc.
- Theraphysics Partners of Texas, Inc.
- Therapy Associates of Martinsville, Inc.
- Trumbull P.T. Corp.
- Wisconsin Prosthetics and Orthotics, Inc.

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

	)	
In re:	)	Chapter 11
	)	
WISCONSIN PROSTHETICS AND ORTHOTICS, INC.,	)	Case No. 13-_____(____)
	)	
Debtor.	)	Joint Administration Requested
	)	

**CORPORATE OWNERSHIP STATEMENT**

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1, the following are corporations, other than a governmental unit, that directly or indirectly own 10% or more of any class of the Debtor's equity interests:

Shareholder	Approximate Percentage of Shares Held
Benchmark O & P Holdings, Inc.	100%

**DECLARATION UNDER PENALTY OF PERJURY**

I, Martin McGahan, the undersigned authorized signatory of Wisconsin Prosthetics and Orthotics, Inc., named as the debtor in this case, declare under penalty of perjury that I have read the foregoing corporate ownership statement and that it is true and correct to the best of my information and belief.

Dated: November 12, 2013

*/s/ Martin McGahan*  
 \_\_\_\_\_  
 Martin McGahan  
 Chief Restructuring Officer and Interim Chief  
 Executive Officer

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

	) ) Chapter 11 ) ) Case No. 13-_____(____) ) ) ) Joint Administration Requested )
In re:  WISCONSIN PROSTHETICS AND ORTHOTICS, INC.,  Debtor.	

**LIST OF EQUITY SECURITY HOLDERS**

DEBTOR	EQUITY HOLDER	ADDRESS OF EQUITY HOLDER	NUMBER OF SHARES OR UNITS HELD / PERCENTAGE OF EQUITY HELD
Wisconsin Prosthetics and Orthotics, Inc.	Benchmark O & P Holdings, Inc.	855 Springdale Drive, Suite 200 Exton, Pennsylvania	100%

I, Martin McGahan, the undersigned signatory of Wisconsin Prosthetics and Orthotics, Inc., named as a 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.

Dated: November 12, 2013

*/s/ Martin McGahan*

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Martin McGahan  
Chief Restructuring Officer and Interim Chief  
Executive Officer

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
	)	
PHYSIOTHERAPY HOLDINGS, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 13-_____ ( )
	)	
Debtors.	)	Joint Administration Requested
	)	

**CONSOLIDATED LIST OF CREDITORS HOLDING  
THE 30 LARGEST UNSECURED CLAIMS**

Physiotherapy Holdings, Inc. and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “*Debtors*”),<sup>2</sup> each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The following is the consolidated list of the Debtors’ creditors holding the 30 largest unsecured claims (the “*Consolidated List*”) based on the Debtors’ books and records as of November 12, 2013. The Consolidated List is prepared in accordance with Rule 1007(d) of the Federal Rules of

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal taxpayer-identification number, are: Physiotherapy Holdings, Inc. (5193); Actra Rehabilitation Associates, Inc. (7806); Alexandria Sports, Inc. (7654); Benchmark Acquisition Corp. (3850); Benchmark Medical Management Company (0335); Benchmark O&P Holdings, Inc. (6848); Benchmark Orthotics & Prosthetics, Inc. (7000); Blue Hen Physical Therapy, Inc. (7267); Cape Prosthetics-Orthotics, Inc. (7914); Carrollton Physical Therapy Clinic, Inc. (2832); Integrity Physical Therapy, Inc. (1075); Keystone Rehabilitation Associates of Warren (8341); Keystone Rehabilitation Systems, Inc. (8380); Keystone Rehabilitation Systems of McMurray (6304); Leesburg Sports, Inc. (4190); MATRIX Healthcare Services, LLC (7344); MATRIX Rehabilitation, Inc. (3147); MATRIX Rehabilitation-Delaware, Inc. (2504); MATRIX Rehabilitation-Georgia, Inc. (4073); MATRIX Rehabilitation-Ohio, Inc. (2505); MATRIX Rehabilitation-South Carolina, Inc. (5603); MATRIX Rehabilitation-Texas, Inc. (9542); Morris Area Rehabilitation Association, Inc. (2043); North Dallas Physical Therapy Associates, Inc. (5331); Northstar Health Services, Inc. (7152); NSHS Services, Inc. (6789); Orthopaedic Services of Paducah, Inc. (3143); PhysioLink Corporation (3705); Physiotherapy Associates Holdings, Inc. (3367); Physiotherapy Associates, Inc. (7193); Physiotherapy Associates-Union Rehab, LLC (0041); Physiotherapy Corporation (3816); Physiotherapy-BMHI Holdings, Inc. (3361); Physiotherapy-BMI, Inc. (4107); Potomac Rehabilitation Services, Inc. (2725); Professional Rehab Associates, Inc. (2393); Progressive Therapy Services, Inc. (8449); Rehab Associates, L.L.C. (9381); Rehab Colorado, LLC (5804); Rehab Missouri, LLC (0587); Rehab Xcel, LLC (0586); Rehabilitation Consultants, Inc. (1166); R.S. Network, Inc. (9104); SMR Banyan Tree, Inc. (6933); Swanson Orthotic & Prosthetic Center, Inc. (2308); The Parks Physical Therapy and Work Hardening Center, Inc. (2926); Theraphysics Partners of Colorado, Inc. (2115); Theraphysics Partners of Texas, Inc. (9976); Therapy Associates of Martinsville, Inc. (1394); Trumbull P.T. Corp. (3855); Wisconsin Prosthetics and Orthotics, Inc. (7815). The Debtors’ main corporate address is 855 Springdale Drive, Suite 200, Exton, PA 19341.

<sup>2</sup> A detailed description of the Debtors and their businesses, and the facts and circumstances supporting this motion and the Debtors’ chapter 11 cases, are set forth in greater detail in the Declaration of Martin McGahan, Chief Restructuring Officer and Interim Chief Executive Officer of Physiotherapy Holdings, Inc., in Support of First Day Pleadings, filed contemporaneously with the Debtors’ voluntary petitions for relief filed under chapter 11 of title 11 of the United States Code (the “*Bankruptcy Code*”), on November 12, 2013.

Bankruptcy Procedure for filing in these chapter 11 cases. The Consolidated List does not include (1) persons who come within the definition of “insider” set forth in 11 U.S.C. §101 or (2) secured creditors, unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 30 largest unsecured claims on a consolidated basis. None of these creditors is a minor child. The information contained herein shall neither constitute an admission of liability by, nor is it binding on, the Debtors. The information herein, including the failure of the Debtors to list any claim as contingent, unliquidated or disputed, does not constitute a waiver of the Debtors’ right to contest the validity, priority or amount of any claim.



	<b>Name of Creditor</b>	<b>Name, telephone number and complete mailing address (including zip code) of employee, agents or department of creditor familiar with claim who may be contacted</b>	<b>Nature of claim (bond debt, trade debt, bank loan, government contracts, etc.)</b>	<b>Indicate if claim is contingent, unliquidated, disputed or subject to setoff<sup>3</sup></b>	<b>Amount of claim (if secured also state value of security)</b>
1.	The Bank Of New York Mellon Trust Company, N.A., As Indenture Trustee	The Bank of New York Mellon Trust Company, N.A. Attn: Corporate Finance/Global Corporate Trust 601 Travis Street, 16th Floor Houston, TX 77002 T: 713-483-6751 F: 713-483-6878	Bond Debt	Unliquidated	\$218,493,000.00
2.	Inventurus Knowledge Solutions	Inventurus Knowledge Solutions 5 Penn Plaza, 23rd Floor New York, NY 10001 T: 646-378-2182 F: 646-471-5531	Trade Debt	Liquidated	\$996,845.63
3.	Meyer Distributing Co.	Meyer Distributing Co. 6333 Hudson Crossing Parkway Hudson, OH 44236 T: 800-472-4221 F: 800-577-4632	Trade Debt	Liquidated	\$204,124.70
4.	KPMG	KPMG 1601 Market St. Philadelphia, PA 19103-2499 T: 267-256-7000 F: 267-256-7200	Trade Debt	Disputed	\$191,500.00
5.	Office Depot Inc.	Office Depot Inc. PO Box 633211 Cincinnati, OH 45263 T: 561-438-4800 F: 561-438-4760	Trade Debt	Liquidated	\$187,414.20
6.	Otto Bock Health Care	Otto Bock Health Care SDS 12-2167 PO Box 86 Minneapolis, MN 55486 T: 763-489-5133 F: 763-519-6153	Trade Debt	Liquidated	\$149,765.04
7.	Marriot Business Services	Marriot Business Services PO Box 402642 Atlanta, GA 30384-2642 T: 865-980-4000 F: 865-980-4493	Trade Debt	Disputed	\$148,983.00

<sup>3</sup> The Debtors reserve their rights to dispute the claims listed on this schedule on any basis.

	<b>Name of Creditor</b>	<b>Name, telephone number and complete mailing address (including zip code) of employee, agents or department of creditor familiar with claim who may be contacted</b>	<b>Nature of claim (bond debt, trade debt, bank loan, government contracts, etc.)</b>	<b>Indicate if claim is contingent, unliquidated, disputed or subject to setoff<sup>3</sup></b>	<b>Amount of claim (if secured also state value of security)</b>
8.	Ossur North America	Ossur North America PO Box 51942 Los Angeles, CA 9005 T: 800-233-6263 F: 800-831-3160	Trade Debt	Liquidated	\$122,417.19
9.	Spencer Stuart	Spencer Stuart 2005 Market St. #2350 Philadelphia, PA 19103 T: 215-814-1600 F: 215-814-1681	Trade Debt	Disputed	\$119,147.00
10.	Cascade Orthopedic Supply	Cascade Orthopedic Supply PO Box 203606 Dallas, TX 75320 T: 530-879-1500 F: 800-847-9180	Trade Debt	Liquidated	\$71,354.72
11.	Louderback Logistics	Louderback Logistics 311 Water St Spring City, PA 19475 T: 610-792-9400 F: 610-792-3131	Trade Debt	Liquidated	\$67,757.18
12.	Recall Total Information Management, Inc.	Recall Total Information Management, Inc. 015295 Collections Center Dr. Chicago, IL 60693 T: 866-732-2555 F: 919-832-3932	Trade Debt	Liquidated	\$41,293.41
13.	Gateway Edi, LLC	Gateway Edi, LLC Dept Ch 16897 Palatine, Il 60055 T: 800-969-3666 F: 866-203-4587	Trade Debt	Liquidated	\$40,131.88
14.	Sungard Availability Services	Sungard Availability Services 91233 Collection Center Drive Chicago, Il 60693 T: 800-409-2542 F: 610-225-1132	Trade Debt	Liquidated	\$38,866.23
15.	Kaye Scholer	Kaye Scholer Three First National Plaza 70 West Madison Street Suite 4200 Chicago, IL 60602-4231 T:312-583-2300 F: 312-583-2360	Trade Debt	Disputed	\$31,380.34

	<b>Name of Creditor</b>	<b>Name, telephone number and complete mailing address (including zip code) of employee, agents or department of creditor familiar with claim who may be contacted</b>	<b>Nature of claim (bond debt, trade debt, bank loan, government contracts, etc.)</b>	<b>Indicate if claim is contingent, unliquidated, disputed or subject to setoff<sup>3</sup></b>	<b>Amount of claim (if secured also state value of security)</b>
16.	Pel Supply Company	Pel Supply Company PO Box 74426 Cleveland, OH 44194 T: 216-267-6176 F: 800-222-6176	Trade Debt	Liquidated	\$27,542.68
17.	Empi, Inc.	Empi, Inc. PO Box 660154 Dallas, TX 75266 T: 800-328-2536 F: 800-400-5022	Trade Debt	Liquidated	\$26,057.84
18.	Cooke & Barrett P.L.	Cooke & Barrett P.L. 380 Columbia Dr. Ste 108 West Palm Beach, FL 33409 T: 561-444-9309 F: 561-449-2121	Trade Debt	Liquidated	\$25,134.05
19.	Mills Woodley Development	Mills Woodley Development 110 N. Main Street, Ste 1280 Dayton, OH 45402	Trade Debt	Liquidated	\$22,031.00
20.	Fulton Communications	Fulton Communications 1000 Holcomb Woods Parkway Suite 300 Roswell, GA 30076 T: 770-446-3100 F: 770-446-3330	Trade Debt	Liquidated	\$18,468.00
21.	Park Place Technologies	Park Place Technologies PO Box 71-0790 Columbus, OH 43271-0790 T: 877-778-8707 F: 800-531-6303	Trade Debt	Liquidated	\$14,739.08
22.	Freedom Innovations	Freedom Innovations 3 Morgan Street Irvine, CA 92618 T: 949-672-0032 F: 949-672-0084	Trade Debt	Liquidated	\$12,335.39
23.	ADP, Inc.	ADP, Inc. PO Box 9001006 Louisville, KY 40290 T: 800-225-5237 F: 801-956-7310	Trade Debt	Liquidated	\$12,157.52

	<b>Name of Creditor</b>	<b>Name, telephone number and complete mailing address (including zip code) of employee, agents or department of creditor familiar with claim who may be contacted</b>	<b>Nature of claim (bond debt, trade debt, bank loan, government contracts, etc.)</b>	<b>Indicate if claim is contingent, unliquidated, disputed or subject to setoff<sup>3</sup></b>	<b>Amount of claim (if secured also state value of security)</b>
24.	O&P Enterprises	O&P Enterprises 3989 Grove Avenue Gurnee, IL 60673 T: 800-666-0356 F: 847-662-9931	Trade Debt	Liquidated	\$12,007.19
25.	Patterson Medical Holdings	Patterson Medical Holdings PO Box 93040 Chicago, IL 60673-3040 T: 800-323-5547 F: 800-547-4333	Trade Debt	Liquidated	\$11,657.39
26.	DJ Orthopedics LLC	DJ Orthopedics LLC PO Box 650777 Dallas, TX 75265 T: 800-236-3715 F: 760-734-3595	Trade Debt	Liquidated	\$10,122.08
27.	Ohio Willow Wood Co.	Ohio Willow Wood Co. PO Box 714104 Cincinnati, OH 45271-0104 T: 800-848-4930 F: 888-878-4858	Trade Debt	Liquidated	\$9,935.58
28.	Orthomerica Products, Inc.	Orthomerica Products, Inc. PO Box 607129 Orlando, FL 32860 T: 407-290-6592 F: 407-290-2419	Trade Debt	Liquidated	\$9,873.20
29.	Ricoh USA, Inc.	Ricoh USA, Inc. PO Box 827577 Philadelphia, PA 19182 T: 888-456-6457 F: 478-471-2371	Trade Debt	Liquidated	\$9,368.83
30.	Shi International Corp.	Shi International Corp. PO Box 952121 Dallas, TX 75395 T: 888-764-8888 F: 732-764-8889	Trade Debt	Liquidated	\$8,913.57

**DECLARATION UNDER PENALTY OF PERJURY**

Pursuant to 28 U.S.C. § 1746, I, Martin McGahan, the duly qualified and elected Chief Restructuring Officer and Interim Chief Executive Officer of Physiotherapy Holdings, Inc., declare under penalty of perjury that I have reviewed the foregoing consolidated list of creditors holding the 30 largest unsecured claims and that it is true and correct to the best of my information and belief.

Dated: November 12, 2013

*/s/ Martin McGahan*

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Martin McGahan  
Chief Restructuring Officer and Interim Chief  
Executive Officer

**MEETING OF THE BOARDS OF DIRECTORS AND  
BOARDS OF MANAGERS OF CERTAIN DIRECT AND INDIRECT  
SUBSIDIARIES OF PHYSIOTHERAPY ASSOCIATES HOLDINGS, INC.**

Date: November 12, 2013  
Location: Teleconference

A meeting of the board of directors or board of managers (each, a “*Board*” and together, the “*Boards*”), as applicable, of each of the companies listed on Schedule 1 attached hereto (each, a “*Company*” and together, the “*Companies*”) was held at 8:00 a.m. ET via teleconference.

**I. Call to Order**

Janna King called the meeting to order.

**II. Quorum**

A quorum of each Board pursuant to each Company’s organizational documents having been established, Janna P. King, the Senior Vice President and Secretary of each Company, took the minutes of the meeting for insertion into the record book of each Company.

**III. Recitals**

After discussion, upon motion duly made, the member of each Board took the following actions and adopted the following resolutions:

**WHEREAS**, the meeting was called in accordance with the organizational documents of each Company and the laws of the states in which such Companies were formed, any notice requirements thereof being satisfied or deemed waived;

**WHEREAS**, the member of each Board has considered presentations by the management and the financial and legal advisors of the Companies regarding the liabilities and liquidity situation of each Company, the strategic alternatives available to it and the impact of the foregoing on each Company’s business;

**WHEREAS**, the member of each Board has had the opportunity to review, and ask questions and receive satisfactory answers with respect to, the materials presented by the management and the legal and financial advisors of each Company regarding the liabilities and liquidity situation of each Company, the strategic alternatives available to each Company and the impact of the foregoing on each Company’s business;

**WHEREAS**, the member of each Board voted to approve the following resolutions.

**IV. Voluntary Petitions Under the Provisions of the Bankruptcy Code**

**NOW THEREFORE, BE IT,**

**RESOLVED**, that in the judgment of each Board, it is desirable and in the best interests of each Company, its creditors, and other parties in interest, that each Company shall be and hereby is authorized to file or cause to be filed a voluntary petition for relief (each voluntary petition, and the voluntary petitions to be filed by the Companies' subsidiaries, collectively, the "*Chapter 11 Cases*") under the provisions of chapter 11 of title 11 of the United States Code (the "*Bankruptcy Code*") in a court of proper jurisdiction (the "*Bankruptcy Court*").

**RESOLVED**, that Martin McGahan, the Chief Restructuring Officer and Interim Chief Executive Officer of Physiotherapy Holdings, Inc., and any officer of each Company (each a "*Designated Officer*" and collectively, the "*Designated Officers*") acting alone or with one or more other Designated Officers be, and they hereby are, authorized, empowered and directed to execute and file on behalf of each Company all petitions, schedules, lists and other motions, papers, or documents, and to take any and all action that they deem necessary or proper to obtain such relief, including, without limitation, any action necessary to maintain the ordinary course operation of each Company's business.

**V. Retention of Professionals**

**NOW, THEREFORE, BE IT,**

**RESOLVED**, that the Designated Officers be, and they hereby are, authorized and directed to employ the law firm of Kirkland & Ellis LLP as bankruptcy counsel to represent and assist each Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance each Company's rights and obligations, including filing any pleadings and petitions for relief; and in connection therewith, the Designated Officers, with power of delegation, are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers and to cause to be filed an appropriate application for authority to retain Kirkland & Ellis LLP.

**RESOLVED**, that the Designated Officers be, and they hereby are, authorized and directed to employ the law firm of Klehr Harrison Harvey Branzburg LLP as bankruptcy co-counsel to represent and assist each Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance each Company's rights and obligations, including filing any pleadings and petitions for relief; and in connection therewith, the Designated Officers, with power of delegation, are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers and to cause to be filed an appropriate application for authority to retain Klehr Harrison Harvey Branzburg LLP.

**RESOLVED**, that the Designated Officers be, and they hereby are, authorized and directed to employ the firm of Alvarez & Marsal Healthcare Industry Group, LLC as restructuring advisor to represent and assist each Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance each Company's rights and obligations; and in connection therewith, the Designated Officers, with power of delegation, are

hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers and to cause to be filed an appropriate application for authority to retain Alvarez & Marsal North America, LLC.

**RESOLVED**, that the Designated Officers be, and they hereby are, authorized and directed to employ the firm of Rothschild Inc. as financial advisor and investment banker to represent and assist each Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance each Company's rights and obligations; and in connection therewith, the Designated Officers, with power of delegation, are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers and to cause to be filed an appropriate application for authority to retain Rothschild Inc.

**RESOLVED**, that the Designated Officers be, and they hereby are, authorized and directed to employ the firm of Kurtzman Carson Consultants LLC as notice and claims agent and as administrative agent to represent and assist each Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance each Company's rights and obligations; and in connection therewith, the Designated Officers, with power of delegation, are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers and to cause to be filed an appropriate application for authority to retain Kurtzman Carson Consultants LLC.

**RESOLVED**, that the Designated Officers be, and they hereby are, authorized and directed to employ the firm of Dechert LLP as special counsel to represent and assist each Company with respect to the investigation of potential claims to be prosecuted by the litigation trust; and in connection therewith, the Designated Officers, with power of delegation, are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers and to cause to be filed an appropriate application for authority to retain Dechert LLP.

**RESOLVED**, that the Designated Officers be, and they hereby are, authorized and directed to employ any other professionals to assist each Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance each Company's rights and obligations; and in connection therewith, the Designated Officers, with power of delegation, are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers and to cause to be filed an appropriate application for authority to retain the services of any other professionals as necessary.

## **VI. Adequate Protection**

### **NOW, THEREFORE, BE IT,**

**RESOLVED**, that each Company will obtain benefits from the use of collateral, including cash collateral, as that term is defined in section 363(a) of the Bankruptcy Code (the "*Cash Collateral*"), which is security for the prepetition lenders party to (a) that certain Credit Agreement dated July 31, 2013 by and among Physiotherapy Associates Holdings, Inc. ("*PAH*"), as borrower, Physiotherapy Holdings, Inc. ("*Holdings*") and certain of PAH's direct and indirect subsidiaries, as guarantors, U.S. Bank National Association, as administrative agent and collateral agent (the "*Agent*"), and the lender parties thereto (the "*Secured Lenders*"); and



(b) that certain Security Agreement dated July 31, 2013 by and among Holdings, PAH, and certain direct and indirect subsidiaries of PAH, as grantors, and the Agent, as collateral agent.

**RESOLVED**, that in order to use and obtain the benefits of the Cash Collateral, and in accordance with section 363 of the Bankruptcy Code, the Companies will provide certain adequate protection to the Secured Lenders (the “*Adequate Protection*”), as documented in a proposed interim order (the “*Cash Collateral Order*”) and submitted for approval to the Bankruptcy Court.

**RESOLVED**, that the form, terms and provisions of the Cash Collateral Order to which each Company is or will be subject, and the actions and transactions contemplated thereby be, and hereby are, authorized, adopted and approved, and any Designated Officer of each Company is hereby authorized and empowered, in the name of and on behalf of such Company, to take such actions and negotiate or cause to be prepared and negotiated and to execute, deliver, perform and cause the performance of, the Cash Collateral Order, and such other agreements, certificates, instruments, receipts, petitions, motions or other papers or documents to which such Company is or will be a party (collectively with the Cash Collateral Order, the “*Cash Collateral Documents*”), incur and pay or cause to be paid all fees and expenses and engage such persons, in each case, in the form or substantially in the form thereof submitted to each Board, with such changes, additions and modifications thereto as the officer of such Company executing the same shall approve, such approval to be conclusively evidenced by such officer’s execution and delivery thereof.

**RESOLVED**, that each Company, as a debtor and debtor in possession under the Bankruptcy Code be, and hereby is, authorized to provide Adequate Protection to the Secured Lenders (as set forth in the Cash Collateral Order) and to undertake any and all related transactions on substantially the same terms as contemplated under the Cash Collateral Order and the other Cash Collateral Documents (collectively, the “*Adequate Protection Transactions*”).

**RESOLVED**, that the Designated Officers be, and each of them hereby is, authorized and directed, and each of them, acting alone, hereby is, authorized, directed and empowered in the name of, and on behalf of, each Company, as a debtor and debtor in possession, to take such actions as in their discretion is determined to be necessary, desirable or appropriate and execute the Adequate Protection Transactions, including delivery of: (a) the Cash Collateral Documents and such agreements, certificates, instruments, guaranties, notices and any and all other documents, including, without limitation, any amendments to any Cash Collateral Documents (collectively, the “*Adequate Protection Documents*”); (b) such other instruments, certificates, notices, assignments and documents as may be reasonably requested by the Agent; and (c) such forms of deposit, account control agreements, officer’s certificates and compliance certificates as may be required by the Cash Collateral Documents or any other Adequate Protection Document.

**RESOLVED**, that the Designated Officers be, and hereby are, authorized, directed and empowered in the name of, and on behalf of, each Company to file or to authorize the Agent to file any Uniform Commercial Code (the “*UCC*”) financing statements, any other equivalent filings, any intellectual property filings and recordation and any necessary assignments for security or other documents in the name of each Company that the Agent deems necessary or

convenient to perfect any lien or security interest granted under the Cash Collateral Order, including any such UCC financing statement containing a generic description of collateral, such as “all assets,” “all property now or hereafter acquired” and other similar descriptions of like import, and to execute and deliver, and to record or authorize the recording of, such mortgages and deeds of trust in respect of real property of each Company and such other filings in respect of intellectual and other property of each Company, in each case as the Agent may reasonably request to perfect the security interests of the Agent under the Cash Collateral Order.

**RESOLVED**, that the Designated Officers be, and hereby are, authorized, directed and empowered in the name of, and on behalf of, each Company to take all such further actions, including, without limitation, to pay or approve the payment of all fees and expenses payable in connection with the Adequate Protection Transactions and all fees and expenses incurred by or on behalf of each Company in connection with the foregoing resolutions, in accordance with the terms of the Adequate Protection Documents, which shall in their sole judgment be necessary, proper or advisable to perform each Company’s obligations under or in connection with the Cash Collateral Order or any of the other Adequate Protection Documents and the transactions contemplated therein and to carry out fully the intent of the foregoing resolutions.

**RESOLVED**, that the Designated Officers be, and hereby are, authorized, directed and empowered in the name of, and on behalf of, each Company, to execute and deliver any amendments, supplements, modifications, renewals, replacements, consolidations, substitutions and extensions of the Cash Collateral Order or any of the Adequate Protection Documents or to do such other things which shall in their sole judgment be necessary, desirable, proper or advisable to give effect to the foregoing resolutions, which determination shall be conclusively evidenced by their execution thereof.

## **VII. Restructuring Transaction**

### **NOW, THEREFORE, BE IT,**

**RESOLVED**, that each Board has determined, in light of current circumstances and after consultation with the Companies’ legal and financial advisors, and in connection with the filing of their prepackaged Chapter 11 Cases, that it is in the best interests of each Company, its creditors and other parties in interest for each Board to authorize each Company to enter into a restructuring transaction or series of restructuring transactions by which the Companies will restructure their debt obligations and other liabilities, including, but not limited to, the exit facility and the establishment and funding of the litigation trust (collectively, the “**Restructuring Transactions**”).

**RESOLVED**, that any Designated Officer is hereby authorized and empowered, in the name of and on behalf of each Company, to take actions and negotiate or cause to be prepared and negotiated and to execute, deliver, perform and cause the performance of any agreements, certificates, instruments, receipts, petitions, motions or other papers or documents in furtherance of the Restructuring Transactions to which each Company is or will be a party, including, but not limited to, the plan of reorganization, the disclosure statement, and all exhibits and/or ancillary documents related thereto (collectively, the “**Restructuring Documents**”), to incur and pay or cause to be paid all fees and expenses and engage such persons, in each case, in the form or

substantially in the form thereof submitted to each Board, with such changes, additions and modifications thereto as the Designated Officer executing the same shall approve, such approval to be conclusively evidenced by such officer's execution and delivery thereof.

**RESOLVED**, that the Designated Officers be, and hereby are, authorized, directed and empowered in the name of, and on behalf of, each Company to take any and all actions to (i) obtain the Bankruptcy Court's approval of the Restructuring Documents in connection with the Restructuring Transactions, and (ii) obtain Bankruptcy Court approval of any Restructuring Transactions.

**RESOLVED**, that the Designated Officers be, and hereby are, authorized, directed and empowered in the name of, and on behalf of, each Company, to execute and deliver any documents or to do such other things which shall in their sole judgment be necessary, desirable, proper or advisable to give effect to the foregoing resolutions, which determination shall be conclusively evidenced by their execution thereof.

#### **VIII. Further Actions and Prior Actions**

**RESOLVED**, that in addition to the specific authorizations heretofore conferred, each of the Designated Officers or their designees and delegates shall be, and each of them, acting alone, hereby is, authorized and empowered, in the name of, and on behalf of, each Company, to take or cause to be taken any and all such further actions, to execute, acknowledge, deliver, and file any and all such agreements, certificates, instruments and other documents and to pay all expenses, including but not limited to filing fees, in each case as in such officer's or officers' judgment shall be necessary, advisable or desirable to fully carry out the intent and accomplish the purposes of the resolutions adopted herein.

**RESOLVED**, that the member of each Board of each Company have received sufficient notice of the actions and transactions relating to the matters contemplated by the foregoing resolutions, as may be required by the organizational documents of each Company, or hereby waive any right to have received such notice.

**RESOLVED**, that any Designated Officer of each Company be, and each hereby is, authorized, directed and empowered, in the name of and on behalf of, each Company and under its corporate seal or otherwise, to prepare, acknowledge, execute, deliver, and file with appropriate organizations, or to cause to be prepared, acknowledged, executed, delivered and filed, all such agreements, documents, certificates, instruments and other papers and to do or cause to be done all such acts and things, as may be necessary, advisable, appropriate or desirable to effectuate the purpose and intent of the foregoing resolutions, including but not limited to making such changes to said documents as such individual may determine, upon the advice of counsel, to be necessary, advisable, appropriate or desirable, such Designated Officer's execution and delivery thereof to be conclusive evidence of such Designated Officer's approval, and any such action taken by such Designated Officer prior to the date hereof is hereby ratified, confirmed and approved in all respects.

**RESOLVED**, that all acts, actions and transactions relating to the matters contemplated by the foregoing resolutions done in the name of and on behalf of each Company, which acts

would have been approved by the foregoing resolutions except that such acts were taken before the adoption of these resolutions, are hereby in all respects approved and ratified as the true acts and deeds of each Company with the same force and effect as if each such act, transaction, agreement or certificate has been specifically authorized in advance by resolution of each Board and that the Designated Officer has executed the same.

Respectfully submitted,



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Name: Janna P. King

Title: Senior Vice President and Secretary

**Actra Rehabilitation Associates, Inc.**  
**Alexandria Sports, Inc.**  
**Benchmark Acquisition Corp.**  
**Benchmark Medical Management Company**  
**Benchmark O & P Holdings, Inc.**  
**Benchmark Orthotics & Prosthetics, Inc.**  
**Blue Hen Physical Therapy, Inc.**  
**Cape Prosthetics-Orthotics, Inc.**  
**Carrollton Physical Therapy Clinic, Inc.**  
**Integrity Physical Therapy, Inc.**  
**Keystone Rehabilitation Systems, Inc.**  
**Leesburg Sports, Inc.**  
**MATRIX Rehabilitation, Inc.**  
**MATRIX Rehabilitation-Delaware, Inc.**  
**MATRIX Rehabilitation-Georgia, Inc.**  
**MATRIX Rehabilitation-Ohio, Inc.**  
**MATRIX Rehabilitation-South Carolina, Inc.**  
**MATRIX Rehabilitation-Texas, Inc.**  
**Morris Area Rehabilitation Association, Inc.**  
**North Dallas Physical Therapy Associates, Inc.**  
**Northstar Health Services, Inc.**  
**Orthopaedic Services of Paducah, Inc.**  
**PhysioLink Corporation**  
**Physiotherapy Associates, Inc.**  
**Physiotherapy Corporation**  
**Physiotherapy-BMHI Holdings, Inc.**  
**Physiotherapy-BMI, Inc.**  
**Potomac Rehabilitation Services, Inc.**  
**Professional Rehab Associates, Inc.**  
**Progressive Therapy Services, Inc.**  
**Rehab Associates, L.L.C.**  
**Rehabilitation Consultants, Inc.**  
**R.S. Network, Inc.**  
**SMR Banyan Tree, Inc.**  
**Swanson Orthotic & Prosthetic Center, Inc.**  
**The Parks Physical Therapy and Work  
Hardening Center, Inc.**  
**Theraphysics Partners of Colorado, Inc.**  
**Theraphysics Partners of Texas, Inc.**  
**Therapy Associates of Martinsville, Inc.**  
**Trumbull P.T. Corp.**  
**Wisconsin Prosthetics and Orthotics, Inc.**

**SCHEDULE 1**

1. Actra Rehabilitation Associates, Inc.
2. Alexandria Sports, Inc.
3. Benchmark Acquisition Corp.
4. Benchmark Medical Management Company
5. Benchmark O & P Holdings, Inc.
6. Benchmark Orthotics & Prosthetics, Inc.
7. Blue Hen Physical Therapy, Inc.
8. Cape Prosthetics-Orthotics, Inc.
9. Carrollton Physical Therapy Clinic, Inc.
10. Integrity Physical Therapy, Inc.
11. Keystone Rehabilitation Systems, Inc.
12. Leesburg Sports, Inc.
13. MATRIX Rehabilitation, Inc.
14. MATRIX Rehabilitation-Delaware, Inc.
15. MATRIX Rehabilitation-Georgia, Inc.
16. MATRIX Rehabilitation-Ohio, Inc.
17. MATRIX Rehabilitation-South Carolina, Inc.
18. MATRIX Rehabilitation-Texas, Inc.
19. Morris Area Rehabilitation Association, Inc.
20. North Dallas Physical Therapy Associates, Inc.
21. Northstar Health Services, Inc.
22. Orthopaedic Services of Paducah, Inc.
23. PhysioLink Corporation
24. Physiotherapy Associates, Inc.
25. Physiotherapy Corporation
26. Physiotherapy-BMHI Holdings, Inc.
27. Physiotherapy-BMI, Inc.
28. Potomac Rehabilitation Services, Inc.
29. Professional Rehab Associates, Inc.
30. Progressive Therapy Services, Inc.
31. Rehab Associates, L.L.C.
32. Rehabilitation Consultants, Inc.
33. R.S. Network, Inc.
34. SMR Banyan Tree, Inc.
35. Swanson Orthotic & Prosthetic Center, Inc.
36. The Parks Physical Therapy and Work Hardening Center, Inc.
37. Theraphysics Partners of Colorado, Inc.
38. Theraphysics Partners of Texas, Inc.
39. Therapy Associates of Martinsville, Inc.
40. Trumbull P.T. Corp.
41. Wisconsin Prosthetics and Orthotics, Inc.