

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF FLORIDA  
FORT LAUDERDALE DIVISION  
www.flsb.uscourts.gov**

*In re:*

COMPREHENSIVE CLINICAL  
DEVELOPMENT, INC.,

CASE NO.: 13-17273-JKO

COMPREHENSIVE CLINICAL  
DEVELOPMENT NW, INC.,

CASE NO.: 13-17282-JKO

Chapter 11

(Jointly Administered

Under Case No.: 13-17273-JKO)

Debtors. \_\_\_\_\_ /

**DEBTORS' NOTICE OF FILING PAYROLL AND SALES TAX REPORTS**

Comprehensive Clinical Development, Inc. ("CCD"), and Comprehensive Clinical Development NW, Inc. ("CCD NW" and collectively, the "Debtors"), by and through their undersigned counsel, pursuant to Local Rule 2081-1(A), having filed their Chapter 11 Petitions on Friday, March 29, 2013, (the "Petition Date") file their Payroll and Sales Tax Reports as follows:

**PAYROLL TAXES:**

I. Payroll taxes accrued for 1st month prior to filing: February 2013

A. **Comprehensive Clinical Development, Inc.**

Date Paid	Amount Paid	Place of Payment
February 1, 2013	\$58,039.46	Automatic Data Processing (ADP)
February 15, 2013	\$55,897.78	Automatic Data Processing (ADP)
<b>Total</b>	<b>\$113,937.24</b>	

B. **Comprehensive Clinical Development NW, Inc.**

Date Paid	Amount Paid	Place of Payment
February 1, 2013	\$14,844.43	Automatic Data Processing (ADP)
February 15, 2013	\$14,327.82	Automatic Data Processing (ADP)
<b>Total</b>	<b>\$29,172.25</b>	

II. Payroll taxes accrued for 2nd month prior to filing: January 2013

A. **Comprehensive Clinical Development, Inc.**

<b>Date Paid</b>	<b>Amount Paid</b>	<b>Place of Payment</b>
January 4, 2013	\$64,407.57	Automatic Data Processing (ADP)
January 18, 2013	\$55,995.40	Automatic Data Processing (ADP)
<b>Total</b>	<b>\$120,402.97</b>	

B. **Comprehensive Clinical Development NW, Inc.**

<b>Date Paid</b>	<b>Amount Paid</b>	<b>Place of Payment</b>
January 4, 2013	\$14,002.54	Automatic Data Processing (ADP)
January 18, 2013	\$13,123.77	Automatic Data Processing (ADP)
<b>Total</b>	<b>\$27,126.31</b>	

III. Payroll taxes accrued for 3rd month prior to filing: December 2012

A. **Comprehensive Clinical Development, Inc.**

<b>Date Paid</b>	<b>Amount Paid</b>	<b>Place of Payment</b>
December 7, 2012	\$35,921.11	Automatic Data Processing (ADP)
December 21, 2012	\$34,255.42	Automatic Data Processing (ADP)
<b>Total</b>	<b>\$70,176.53</b>	

B. **Comprehensive Clinical Development NW, Inc.**

<b>Date Paid</b>	<b>Amount Paid</b>	<b>Place of Payment</b>
December 7, 2012	\$11,287.43	Automatic Data Processing (ADP)
December 21, 2012	\$11,837.14	Automatic Data Processing (ADP)
<b>Total</b>	<b>\$23,124.57</b>	

IV. Payroll taxes accrued for 4th month prior to filing: November 2012

A. **Comprehensive Clinical Development, Inc.**

<b>Date Paid</b>	<b>Amount Paid</b>	<b>Place of Payment</b>
November 9, 2012	\$39,025.76	Automatic Data Processing (ADP)
November 23, 2012	\$34,777.69	Automatic Data Processing (ADP)
<b>Total</b>	<b>\$73,803.45</b>	

B. **Comprehensive Clinical Development NW, Inc.**

<b>Date Paid</b>	<b>Amount Paid</b>	<b>Place of Payment</b>
November 9, 2012	\$10,786.77	Automatic Data Processing (ADP)
November 23, 2012	\$10,520.99	Automatic Data Processing (ADP)
<b>Total</b>	<b>\$21,307.76</b>	

V. Payroll taxes accrued for 5th month prior to filing: October 2012

A. **Comprehensive Clinical Development, Inc.**

<b>Date Paid</b>	<b>Amount Paid</b>	<b>Place of Payment</b>
October 12, 2012	\$38,428.24	Automatic Data Processing (ADP)
October 26, 2012	\$39,231.32	Automatic Data Processing (ADP)
<b>Total</b>	<b>\$77,659.56</b>	

B. **Comprehensive Clinical Development NW, Inc.**

<b>Date Paid</b>	<b>Amount Paid</b>	<b>Place of Payment</b>
October 12, 2012	\$11,083.67	Automatic Data Processing (ADP)
October 26, 2012	\$11,233.76	Automatic Data Processing (ADP)
<b>Total</b>	<b>\$22,317.43</b>	

VI. Payroll taxes accrued for 6th month prior to filing: September 2012

A. **Comprehensive Clinical Development, Inc.**

<b>Date Paid</b>	<b>Amount Paid</b>	<b>Place of Payment</b>
September 14, 2012	\$41,725.35	Automatic Data Processing (ADP)
September 28, 2012	\$40,209.94	Automatic Data Processing (ADP)
<b>Total</b>	<b>\$81,935.29</b>	

B. **Comprehensive Clinical Development NW, Inc.**

<b>Date Paid</b>	<b>Amount Paid</b>	<b>Place of Payment</b>
September 14, 2012	\$10,454.79	Automatic Data Processing (ADP)
September 28, 2012	\$10,660.07	Automatic Data Processing (ADP)
<b>Total</b>	<b>\$21,114.86</b>	

VII. Amount still due and owing for six month period preceding filing:

A. **Comprehensive Clinical Development, Inc.** NONE

B. **Comprehensive Clinical Development NW, Inc.** NONE

VIII. Amount still due and owing for earlier periods:

A. **Comprehensive Clinical Development, Inc.** NONE

B. **Comprehensive Clinical Development NW, Inc.** NONE

**SALES TAXES: NOT APPLICABLE**

I. Gross Sales subject to Sales Tax for 1st month prior to filing: \_\_\_\_\_

Sales taxes accrued for 1st month prior to filing: \_\_\_\_\_

Date Paid: \_\_\_\_\_ Amount Paid \_\_\_\_\_

Place of Payment: \_\_\_\_\_

II. Gross Sales subject to Sales Tax for 2nd month prior to filing: \_\_\_\_\_

Sales taxes accrued for 2nd month prior to filing: \_\_\_\_\_

Date Paid: \_\_\_\_\_ Amount Paid \_\_\_\_\_

Place of Payment: \_\_\_\_\_

III. Gross Sales subject to Sales Tax for 3rd month prior to filing: \_\_\_\_\_

Sales taxes accrued for 3rd month prior to filing: \_\_\_\_\_

Date Paid: \_\_\_\_\_ Amount Paid \_\_\_\_\_

Place of Payment: \_\_\_\_\_

IV. Gross Sales subject to Sales Tax for 4th month prior to filing: \_\_\_\_\_

Sales taxes accrued for 4th month prior to filing: \_\_\_\_\_

Date Paid: \_\_\_\_\_ Amount Paid \_\_\_\_\_

Place of Payment: \_\_\_\_\_

V. Gross Sales subject to Sales Tax for 5th month prior to filing: \_\_\_\_\_

Sales taxes accrued for 5th month prior to filing: \_\_\_\_\_

Date Paid: \_\_\_\_\_ Amount Paid \_\_\_\_\_

Place of Payment: \_\_\_\_\_

VI. Gross Sales subject to Sales Tax for 6th month prior to filing: \_\_\_\_\_

Sales taxes accrued for 6th month prior to filing: \_\_\_\_\_

Date Paid: \_\_\_\_\_ Amount Paid \_\_\_\_\_

Place of Payment: \_\_\_\_\_

VII. Amount still due and owing for six month period preceding filing: \_\_\_\_\_

VIII. Amount still due and owing for earlier periods: \_\_\_\_\_

Attached are copies of proof of all payments made for payroll taxes and sales taxes for the  
6 months preceding the filing date.

I, James Utterback, President and CEO of Comprehensive Clinical Development, Inc., and Comprehensive Clinical Development NW, Inc. declare under penalty of perjury that the foregoing information is true and correct to the best of my knowledge, information and belief.

Date: April 12, 2013

By: 

Print Name: James Utterback

Title: President and CEO

A certificate of service complying with Local Rules 2002-1(F) and 2081-1(A)(3) reflecting service on the U.S. Trustee, the Internal Revenue Service, the Florida Department of Revenue and any other taxing authority named in the report must accompany the filing of this document.

***I HEREBY CERTIFY** that I am admitted to the Bar of the United States District Court for the Southern District of Florida and I am in compliance with the additional qualifications to practice in this Court set forth in Local Rule 2090-1(A).*

Dated: April 12, 2013

Respectfully submitted,

EHRENSTEIN CHARBONNEAU CALDERIN  
*Counsel for the Debtors*  
501 Brickell Key Dr, Suite 300  
Miami, Florida 33131  
T 305.722.2002 F 305.722.2001

By: /s/ Nicole Grimal

Nicole Grimal, Esq  
Florida Bar Number 86967  
ng@ecclegal.com

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing was served via Notice of Electronic Filing CM/ECF to those parties registered to receive electronic notices of filing in this case and as indicated on the attached Service List on this April 12, 2013.

By: /s/ Nicole Grimal

Nicole Grimal, Esq  
Florida Bar Number 86967  
ng@ecclegal.com

**Service List**

Florida Department of Revenue  
P.O. Box 6668  
Tallahassee, FL 32314-6668

Honorable Jeffrey H. Sloman,  
Acting U.S. Attorney  
99 NE 4th Street  
Miami, FL 33132

Florida Department of Revenue  
c/o Agency Clerk  
501 S. Calhoun Street  
Room 201, Carlton Building  
Tallahassee, FL 32399

US Food & Drug Administration  
Elisabeth Dickinson, Esq., Chief Counsel  
10903 New Hampshire Avenue  
Silver Spring, MD 20993

Office of Attorney General  
State of Florida  
The Capitol PL-01  
Tallahassee, FL 32399-1050

Broward County Tax Collector  
Governmental Center Annex  
115 S. Andrews Ave  
Fort Lauderdale, FL 33301

Internal Revenue Service  
Centralized Insolvency Operations  
P.O. Box 21126  
Philadelphia, PA 19114

Internal Revenue Service  
Special Procedures - Insolvency  
7850 SW 6th Court  
Plantation, FL 33324

Special Asst. U.S. Attorney  
P.O. Box 9, Stop 8000  
51 SW 1st Avenue, #1114  
Miami, FL 33130

Special Asst. U.S. Attorney  
IRS District Counsel  
1000 S. Pine Island Rd., Ste 340  
Plantation, FL 33324-3906

The Honorable Eric H. Holder, Jr.  
Attorney General of the U.S.  
950 Pennsylvania Avenue, NW Room 4400  
Washington, DC 20530-0001