

SECURITIES AND EXCHANGE COMMISSION

FORM S-8

Initial registration statement for securities to be offered to employees pursuant to employee benefit plans

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FILER

Diabetic Treatment Centers of America, Inc.

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SIC: **8062** General medical & surgical hospitals, nec

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SUITE 310
ORLANDO FL 32819
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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

**FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

DIABETIC TREATMENT CENTERS OF AMERICA, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

59-3733133
(IRS Employer
Identification No.)

5401 S. Kirkman Road, Suite 310, Orlando, Florida 32819

(Address of Principal Executive Offices)

2007 Stock Option Plan

(Full title of the plan)

**Corporation Service Company
2711 Centerville Road, Suite 400
Wilmington, Delaware 19808**

(Name and address of agent for service)

(302) 636-5401

(Telephone number, including area code, of agent for service)

CALCULATION OF REGISTRATION FEE

<u>Title of plan to be registered (1)</u>	<u>Amount to be Registered (2)</u>	<u>Proposed maximum offering price per share (3)</u>	<u>Proposed maximum aggregate offering price (3)</u>	<u>Amount of registration fee</u>
2007 Stock Option Plan	4,500,000	\$0.03	\$135,000.00	\$14.45
Totals	4,500,000		\$135,000.00	\$14.45

- (1) This registration statement covers the common stock issuable upon the exercise of options issued under the 2007 Stock Option Plan of the registrant.
- (2) This registration statement shall also cover an indeterminable number of additional shares of common stock which may become issued under the 2007 Stock Option Plan by reason of any stock dividend, stock split, re-capitalization or any other similar transaction effected without the receipt of consideration which results in an increase in the number of the registrant's outstanding shares of common stock.
- (3) This calculation is made solely for the purposes of determining the registration fee pursuant to the provisions of Rule 457(c) under the Securities Act of 1933, as amended, and is calculated on the basis of the last sale of the common stock reported on the OTC Bulletin Board as of March 18, 2007, a date within five business days prior to the filing of this registration statement.

PROSPECTUS

DIABETIC TREATMENT CENTERS OF AMERICA, INC.

4,500,000 Shares Of Common Stock

This prospectus relates to the offer and sale of 4,500,000 shares of common stock DIABETIC TREATMENT CENTERS OF AMERICA, INC., a Delaware corporation ("Company"), issuable upon the exercise of options issued to employees, advisors and consultants (collectively the "Consultants") pursuant to the 2007 Stock Option Plan (the "Stock Option Plan") that has been approved by the board of directors of the Company.

The common stock is not subject to any restriction on transferability, except with respect to resale restrictions applicable to shares of our common stock that are delivered to Consultants that are deemed to be our affiliates. Recipients of shares other than persons who are "affiliates" of Company within the meaning of the Securities Act of 1933 (the "Act") may sell all or part of the shares in any way permitted by law, including sales in the over-the-counter market at prices prevailing at the time of such sale. An affiliate is summarily, any director, executive officer or controlling shareholder of the Company or any one of its subsidiaries. An "affiliate" of the Company is subject to Section 16(b) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"). If a Consultant who is not now an "affiliate" becomes an "affiliate" in the future, he/she would then be subject to Section 16(b) of the Exchange Act. The common stock is traded on the OTC Bulletin Board under the symbol "DBTC.OB".

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

The date of this prospectus is March 21, 2007

This prospectus is part of a registration statement which was filed and became effective under the Securities Act of 1933, as amended (the "Securities Act"), and does not contain all of the information set forth in the registration statement, certain portions of which have been omitted pursuant to the rules and regulations promulgated by the U.S. Securities and Exchange Commission (the "Commission") under the Securities Act. The statements in this prospectus as to the contents of any contracts or other documents filed as an exhibit to either the registration statement or other filings by the Company with the Commission are qualified in their entirety by the reference thereto.

A copy of any document or part thereof incorporated by reference in this prospectus but not delivered herewith will be furnished without charge upon written or oral request. Requests should be addressed to: Steven Weldon, Chief Financial Officer, 5401 S. Kirkman Road, Suite 310, Orlando, Florida 32819. The Company's telephone number is (407) 926-6180.

The Company is subject to the reporting requirements of the Exchange Act and in accordance therewith files reports and other information with the Commission. These reports, as well as the proxy statements, information statements and other information filed by the Company under the Exchange Act may be inspected and copied at the public reference facilities maintained by the Commission at 450 Fifth Street, N.W. Washington D.C. 20549.

No person has been authorized to give any information or to make any representation, other than those contained in this prospectus, and, if given or made, such other information or representation must not be relied upon as having been authorized by the Company. This prospectus does not constitute an offer or a solicitation by anyone in any state in which such is not authorized or in which the person making such is not qualified or to any person to whom it is unlawful to make an offer or solicitation.

Neither the delivery of this prospectus nor any sale made hereunder shall, under any circumstances, create any implication that there has not been a change in the affairs of the Company since the date hereof.

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PART 1
INFORMATION REQUIRED IN THE SECTION 10(a)
PROSPECTUS

ITEM 1. STOCK OPTION PLAN INFORMATION.

THE COMPANY

The Company has its principal executive offices at 5401 S. Kirkman Road, Suite 310, Orlando, Florida 32819. The Company's telephone number is (407) 926-6180.

PURPOSE

The Company will issue common stock to certain Consultants upon the exercise of options held by those Consultants, which options were received pursuant to the Stock Option Plan, which has been approved by the Board of Directors of the Company. The Stock Option Plan is intended to provide a method whereby the Company may be stimulated by the personal involvement of the Consultants in our future prosperity, thereby advancing the interests of the Company, and all of our shareholders. A copy of the Stock Option Plan has been filed as an exhibit to this registration statement.

COMMON STOCK

The Board has authorized the issuance of up to 4,500,000 shares of the common stock to the persons holding options covered by the Stock Option Plan upon effectiveness of this registration statement.

THE CONSULTANTS

The Company relies on employees and a variety of outside or independent consultants for a variety of services from time to time. In exchange for consulting services that benefit us, we intend to compensate them for their services under the terms of the Stock Option Plan by delivering options for the purchase of our common stock to them in lieu of cash compensation.

NO RESTRICTIONS ON TRANSFER

The Consultants will become the record and beneficial owners of the shares of common stock upon the exercise of options and will be entitled to all of the rights of ownership, including the right to vote any shares awarded and to receive ordinary cash dividends on the common stock.

ITEM 2. REGISTRANT INFORMATION AND EMPLOYEE PLAN ANNUAL INFORMATION

Not Applicable.

PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE.

The following documents filed with the U.S. Securities and Exchange Commission (the "Commission") by DIABETIC TREATMENT CENTERS OF AMERICA, INC., a Delaware corporation, are incorporated herein by reference:

- (a) The Company's latest Annual Report on Form 10-KSB for the year ended March 31, 2006, filed with the U.S. Securities and Exchange Commission; as well as the Company's quarterly reports filed on Form 10-QSB for the periods ended June 30, 2006, September 30, 2006, and December 31, 2006;
- (b) The reports of the Company filed pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act") since the fiscal year ended March 31, 2006;
- (c) All other documents filed by the Company after the date of this Registration Statement pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, prior to the filing of a post-effective amendment to this Registration Statement which de-registers all securities then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing such documents.

ITEM 4. DESCRIPTION OF SECURITIES.

Not applicable.

ITEM 5. INTERESTS OF NAMED EXPERTS AND COUNSEL.

Gary R. Henrie, Esq., of the law office of Gary R. Henrie, Attorney at Law, has provided legal services and advice to the Company in connection with a variety of corporate and securities matters, including the preparation and filing of this Registration Statement, the registrant's compliance with the periodic reporting requirements of the Securities Exchange Act of 1934, and advice on a variety of matters. Neither Mr. Henrie, nor his law firm, has been employed on a contingent basis at anytime.

ITEM 6. INDEMNIFICATION OF OFFICERS, DIRECTORS, EMPLOYEES AND AGENTS; INSURANCE.

Section 145 of the Delaware Corporation Law provides, in effect, that we may, and in certain cases must, indemnify any person made a party to any action by reason of the fact that he is or was one of our directors, officers, employees, or agents against, in the case of a non-derivative action, judgments, fines, amounts paid in settlement and reasonable expenses (including attorneys' fees) incurred by him as a result of such action, and in the case of a derivative action, against expenses

(including attorney's fees), if in either type of action he acted in good faith and in a manner he reasonably believed to be in or not opposed to our best interests. This indemnification does not apply, in a derivative action, to matters as to which it is adjudged that the director, officer, employee or agent is liable to us, unless upon court order it is determined that, despite such adjudication of liability, but in view of all the circumstances of the case, he is fairly and reasonably entitled to indemnity for expenses, and, in a non-derivative action, to any criminal proceeding in which such person had reasonable cause to believe his conduct was unlawful.

Our Certificate of Incorporation provides that no director shall be liable to us or our stockholders for monetary damages for breach of fiduciary duty as a director to the fullest extent permitted by Delaware law.

Our bylaws provide that we shall indemnify, to the fullest extent permitted by Delaware law, any and all of our directors and officers, or former directors and officers, or any person who may have served at our request as a director or officer of another corporation, partnership, joint venture, trust or other enterprise.

The foregoing indemnification provisions are broad enough to encompass certain liabilities of directors and officers of Company under the Securities and Exchange Act of 1933.

INSOFAR AS INDEMNIFICATION FOR LIABILITIES OCCURRING PURSUANT TO THE PROVISIONS OF THE SECURITIES ACT OF 1933 MAY BE PERMITTED AS TO DIRECTORS, OFFICERS, OR PERSONS CONTROLLING THE COMPANY PURSUANT TO THE FOREGOING PROVISIONS, THE COMPANY HAS BEEN INFORMED THAT IN THE OPINION OF THE SECURITIES AND EXCHANGE COMMISSION, SUCH INDEMNIFICATION IS AGAINST PUBLIC POLICY AS EXPRESSED IN THAT ACT AND, THEREFORE, IS UNENFORCEABLE.

In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer, or controlling person of the registrant in the successful defense of any action, suit, or proceeding) is asserted by such director, officer, or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

ITEM 7. EXEMPTION FROM REGISTRATION CLAIMED.

Not applicable.

ITEM 8. EXHIBITS.

(a) The following exhibits are filed as part of this registration statement pursuant to Item 601 of the Regulation SB and are specifically incorporated herein by this reference:

<u>Exhibit No.</u>	<u>Title</u>
4.1	2007 Stock Option Plan
5.1	Legal opinion of Gary R. Henrie, Esq.
23.1	Consent of Gary R. Henrie, Esq. (Exhibit 5.1)
23.2	Consent of Independent Registered Certified Public Accounting Firm

ITEM 9. UNDERTAKINGS.

The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement to:

(i) include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represents a fundamental change in the information set forth in the registration statement;

(iii) include any material information with respect to the plan of distribution not previously disclosed in this registration statement or any material change to such information in this registration statement.

Provided, however, that paragraphs (1)(i) and (1)(ii) shall not apply if the information required to be included in a post-effective amendment by those paragraphs is incorporated by reference from periodic reports filed by the registrant pursuant to section 13 or section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement.

(2) That, for the purpose of determining any liability pursuant to the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities offered at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(4) To deliver or cause to be delivered with the prospectus, to each person to whom the prospectus is sent or given, the latest annual report to security holders that is incorporated by reference in the prospectus and furnished pursuant to and meeting the requirements of Rule 14a-3 or Rule 14c-3 under the Securities Exchange Act of 1934; and, where interim financial information required to be presented by Article 3 of Regulation S-X is not set forth in the prospectus, to deliver, or cause to be delivered to each person to whom the prospectus is sent or given, the latest quarterly report that is specifically incorporated by reference in the prospectus to provide such interim financial information.

(5) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of registrant pursuant to the foregoing provisions, or otherwise, registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by registrant of expenses incurred or paid by a director, officer or controlling person of registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

The undersigned hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of registrant's annual report pursuant to Section 13(a) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned thereunto duly authorized in Orlando, Florida on this 21st day of March, 2007.

DIABETIC TREATMENT CENTERS OF AMERICA, INC.
(Registrant)

/s/ Scott Allen

Scott Allen
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the date indicated.

<u>SIGNATURES</u>	<u>TITLE</u>	<u>DATE</u>
<u>/s/ Scott Allen</u>	Principal Executive Officer	March 21, 2007
Scott Allen	Director	
<u>/s/ Steven Weldon</u>	Principal Financial Officer	March 21, 2007
Steven Weldon	Principal Accounting Officer Director	

DIABETIC TREATMENT CENTERS OF AMERICA, INC.

2007 STOCK OPTION PLAN

ADOPTED MARCH 6, 2007

1. Purposes of the Plan. The purposes of this Stock Option Plan are to attract and retain the best available personnel for positions of substantial responsibility, to provide additional incentive to the Employees and Consultants of the Company and to promote the success of the Company's business.

Options granted hereunder may be either "incentive stock options," as defined in Section 422 of the Internal Revenue Code of 1986, as amended, or "nonstatutory stock options," at the discretion of the Board and as reflected in the terms of the written Option Agreement.

2. Definitions. As used herein, the following definitions shall apply

(a) "Board" shall mean the Committee, if one has been appointed, or the Board of Directors of the Company, if no committee is appointed.

(b) "Code" shall mean the Internal Revenue Code of 1986, as amended.

(c) "Common Stock" shall mean the Common Stock of the Company.

(d) "Company" shall mean DIABETIC TREATMENT CENTERS OF AMERICA, INC., a Delaware corporation.

(e) "Committee" shall mean the Committee appointed by the Board of Directors in accordance with paragraph (a) of Section 4 of the Plan, if one is appointed.

(f) "Consultant" shall mean any person who is engaged by the Company or any subsidiary to render consulting services and is compensated for such consulting services, and any director of the Company whether compensated for such services or not.

(g) "Continuous Status as an Employee or Consultant" shall mean the absence of any interruption or termination of service as an Employee or Consultant. Continuous Status as an Employee or Consultant shall not be considered interrupted in the case of sick leave, military leave, or any other

leave of absence approved by the Board; provided that such leave is for a period of not more than 90 days or reemployment upon the expiration of such leave is guaranteed by contract or statute.

(h) "Employee" shall mean any person, including officers and directors, employed by the Company or any Parent or Subsidiary of the Company. The payment of a director's fee by the Company shall not be sufficient to constitute "employment" by the Company.

(i) "Incentive Stock Option" shall mean an Option intended to qualify as an Incentive Stock Option within the meaning of Section 422 of the Code.

(j) "Option" shall mean a Stock Option granted pursuant to the Plan.

(k) "Option Stock" shall mean the Common Stock subject to an Option.

(l) "Optionee" shall mean an Employee or Consultant who receives an Option.

(m) "Parent" shall mean a "parent corporation," whether now or hereafter existing, as defined in Section 425(e) of the Code.

(n) "Plan" shall mean this 2007 Stock Option Plan.

(o) "Share" shall mean a share of the Common Stock, as adjusted in accordance with Section 11 of the Plan.

(p) "Subsidiary" shall mean a subsidiary corporation, whether now or hereafter existing, as defined in Section 425(f) of the Code.

(q) "Unvested Portion" shall mean any Option with respect to the number of shares of Common Stock for that Option that are not exercisable as of the date of the closing of a Transaction resulting in a Change in Control. In the case of a Change in Control which occurs as the results of a series of transactions, the closing date shall be deemed to be the closing date of the final Transaction affecting the Change in Control.

3. Stock Subject to the Plan. The maximum aggregate number of shares which may be optioned and sold under the Plan is four million five hundred thousand (4,500,000) shares of Common Stock, which may be authorized, but unissued, Common Stock.

If an Option should expire or become unexercisable for any reason without having been exercised in full, the unpurchased Shares which were subject thereto shall, unless the Plan shall have been terminated, become available for future grant under the Plan.

4. Administration of the Plan.

(a) Procedure. The Plan shall be administered by the Board of Directors; provided, however, that (i) the Board of Directors may appoint a Committee to administer the Plan; and (ii) shall appoint a Committee to administer the Plan, if necessary, to provide the officers and directors of the Company with the benefits of Rule 16b-3 promulgated by the SEC. If appointed, the Committee shall continue to serve until otherwise directed by the Board of Directors. Subject to the foregoing, from time-to-time the Board of Directors may increase the size of the Committee and appoint additional members in substitution therefor, fill vacancies however caused, or remove all members of the Committee and thereafter directly administer the Plan.

(b) Powers of the Board. Subject to the provisions of the Plan, the Board shall have the authority, in its discretion: (i) to grant Incentive Stock Options, in accordance with Section 422 of the Code, or "nonstatutory stock options;" (ii) to determine, upon review of relevant information and in accordance with Section 8(b) of the Plan, the fair market value of the Common Stock; (iii) to determine the exercise price per share of Options to be granted, which exercise price shall be determined in accordance with Section 8(a) of the Plan; (iv) to determine the Employees or Consultants to whom, and the time or times at which, Options shall be granted and the number of shares to be represented by each Option; (v) to interpret the Plan; (vi) to prescribe, amend and rescind rules and regulations relating to the Plan; (vii) to determine the terms and provisions of each Option granted (which need not be identical) and, with the consent of the holder thereof, modify or amend each Option; (viii) to accelerate or defer (with the consent of the Optionee as to any deferral) the exercise date of any Option consistent with the provisions of Section 5 of the Plan; (ix) to authorize any person to execute on behalf of the Company any instrument required to effectuate the grant of an Option previously granted by the Board; and (X) to make all other determinations deemed necessary or advisable for the administration of the Plan.

(c) Effect of Board's Decision. All decisions, determinations and interpretations of the Board or its Committee shall be final and binding on all Optionees and any other holders of any Options granted under the Plan.

5. Eligibility.

(a) Options may be granted only to Employees and Consultants. Incentive Stock Options may be granted only to Employees. An Employee or Consultant who has been granted an Option may, if he is otherwise eligible, be granted an additional Option or Options.

(b) No Incentive Stock Option may be granted to an Employee which, when aggregated with all other incentive stock Options granted to such Employee by the Company or any Parent or Subsidiary, would result in Shares having an aggregate fair market value (determined for each Share as of the date of grant of the Option covering such Share) in excess of \$100,000 becoming first available for purchase upon exercise of one or more Incentive Stock Options during any calendar year.

(c) Section 5(b) of the Plan shall apply only to an Incentive Stock Option evidenced by a written Option agreement which shall expressly identify the Option as an Incentive Stock Option. Section 5(b) of the Plan shall not apply to any Option evidenced by an Option agreement which sets forth the intention of the Company and the Optionee that such Option shall be a nonstatutory Stock Option.

(d) The Plan shall not confer upon any Optionee any right with respect to continuation of employment or consulting relationship with the Company, nor shall it interfere in any way with his right or the Company's right to terminate his employment or consulting relationship at any time.

6. Term of Plan. The Plan shall become effective upon the earlier to occur of its adoption by the Board of Directors or its approval by the Stockholders of the Company as described in Section 17 of the Plan. It shall continue in effect for a term of ten (10) years unless sooner terminated under Section 13 of the Plan.

7. Term of Option. The term of each Incentive Stock Option shall be ten (10) years from the date of grant thereof or such shorter term as may be provided in the Stock Option agreement. The term of each Option that is not an Incentive Stock Option shall be (10) years and one (1) day from the date of grant thereof or such shorter term as may be provided in the Stock Option agreement. However, in the case of an Option granted to an Optionee who, at the time the Option is granted, owns stock representing more than ten percent (10%) of the voting power of all classes of stock of the Company or any Parent or Subsidiary, (a) if the Option is an Incentive Stock Option, the term of the Option shall be five (5) years from the date of grant thereof or such shorter time as may be provided in the Stock Option agreement, or (b) if the Option is not an Incentive Stock Option, the term of the Option shall be five (5) years and one (1) day from the date of grant thereof or such shorter term as may be provided in the Stock Option agreement.

8. Exercise Price and Consideration.

(a) The per Share exercise price for the Shares to be issued pursuant to exercise of an Option shall be such price as is determined by the Board, but shall be subject to the following: (i) In the case of an Incentive

Stock Option: (A) granted to an Employee who, at the time of the grant of such Incentive Stock Option, owns stock representing more than ten percent (10%) of the voting power of all classes of stock of the Company or any Parent or Subsidiary, the per Share exercise price shall be no less than 110% of the fair market value per Share on the date of grant, (B) granted to an Employee, the per Share exercise price shall be no less than 100% of the fair market value per Share on the date of grant; (ii) In the case of a nonstatutory Stock Option, the per Share exercise price shall be no less than the price per Share set by the Board on the date of grant.

(b) The fair market value shall be determined in the following manner. If the stock is unlisted, the fair market value shall be determined by the Board of Directors, in its discretion. If listed, the value shall be the Closing Sales Price of the Company's Common Stock as reported on the NASDAQ National Market System on the business day immediately preceding the date of grant. In the event the Common Stock is listed on a stock exchange, the fair market value per share shall be the closing price on such exchange on the business day immediately preceding the date of grant, as reported in the Wall Street Journal.

(c) The consideration to be paid for the Shares to be issued upon exercise of an Option, including the method of payment shall be determined by the Board and may consist entirely of cash, check, promissory note, surrender of shares of Common Stock of the Company acquired pursuant to the exercise of the Option, other Shares of Common Stock having a fair market value on the date of surrender equal to the aggregate exercise price of the Shares as to which said Option shall be exercised, or any combination of such methods of payment, or such other consideration and method of payment for the issuance of Shares to the extent permitted under Nevada Corporation Law. In making its determination as to the type of consideration to accept, the Board shall consider if acceptance of such consideration may be reasonably expected to benefit the Company.

9. Exercise of Option.

(a) Procedure for Exercise; Rights as a Stockholder. Any Option granted hereunder shall be exercisable at such times and under such conditions as determined by the Board, including performance criteria with respect to the Company and/or the Optionee, and as shall be permissible under the terms of the Plan. An Option may not be exercised for a fraction of a Share. An Option shall be deemed to be exercised when written notice of such exercise has been given to the Company in accordance with the terms of the Option by the person entitled to exercise the Option and full payment for the Shares with respect to which the Option is exercised has been received by the Company. Full payment may, as authorized by the Board, consist of any consideration and method of payment allowable under Section 8(c) of the Plan. Until the issuance

(as evidenced by the appropriate entry on the books of the Company or of a duly authorized transfer agent of the Company) of the Stock Certificate evidencing such shares, no right to vote or receive dividends or any other rights as a stockholder shall exist with respect to the Optioned Stock, notwithstanding the exercise of the Option. No adjustment will be made for a dividend or other right for which the record date is prior to the date the Stock Certificate is issued, except as provided in Section 11 of the Plan. Exercise of an Option in any manner shall result in a decrease in the number of Shares which thereafter may be available, both for purposes of the Plan and for sale under the Option, by the number of Shares as to which the Option is exercised.

(b) Termination of Status as an Employee or Consultant. If an Employee or Consultant ceases to serve as an Employee or Consultant (as the case may be), he may, but only within three (3) months (or such other period of time not exceeding three (3) months as is determined by the Board at the time of grant of the Option) after the date he ceases to be an Employee or Consultant (as the case may be) of the Company, exercise his Option to the extent that he was entitled to exercise it at the date of such termination. To the extent that he was not entitled to exercise the Option at the date of such termination, or if he does not exercise such Option (which he was entitled to exercise) within the time specified herein, the Option shall terminate.

(c) Disability of Optionee. Notwithstanding the provisions of Section 9(b) above, in the event an Employee or Consultant is unable to continue his employment or consulting relationship (as the case may be) with the Company as a result of his total and permanent disability (as defined in Section 22(e) (3) of the Internal Revenue Code), he may, but only within six (6) months (or such other period of time not less than six (6) months nor more than twelve (12) months as is determined by the Board at the time of grant of the Option) from the date of termination, exercise his Option to the extent he was entitled to exercise it at the date of such termination (or to such greater extent as the Board may provide). To the extent that he was not entitled to exercise the Option at the date of termination, or if he does not exercise such Option (which he was entitled to exercise) within the time specified herein, the Option shall terminate.

(d) Death of Optionee. In the event of the death of an Optionee: (i) during the term of the Optionee who is at the time of his death an Employee or Consultant of the Company and who shall have been in Continuous Status as an Employee or Consultant since the date of grant of the Option, the Option may be exercised, at any time within twelve (12) months following the date of death, by the Optionee's estate or by a person who acquired the right to exercise the Option by bequest or inheritance, but only to the extent of the right to exercise that has accrued as of the date of death (or to such greater extent as the Board may provide); or (ii) after the termination of Continuous Status as an Employee or Consultant, the Option may be exercised, at any time within six

(6) months following the date of death, by the Optionee's estate or by a person who acquired the right to exercise the Option by bequest or inheritance, but only to the extent of the right to exercise that had accrued at the date of termination (or to such greater extent as the Board may provide).

10. Nontransferability of Options. The Option may not be sold, pledged, assigned, hypothecated, transferred, or disposed of in any manner other than by will or by the laws of descent or distribution and may be exercised, during the lifetime of the Optionee, only by the Optionee.

11. Adjustments Upon Certain Changes.

(a) Stock Split or Reclassification. The number of Shares of Common Stock covered by each outstanding Option as well as the price per Share of Common Stock covered by each such outstanding Option, shall be proportionately adjusted for any increase or decrease in the number of shares of Common Stock resulting from a stock split, reverse stock split, stock dividend, combination or reclassification of the Common Stock, recapitalization, reorganization, or any other increase or decrease in the number of issued shares of Common Stock effected without receipt of consideration by the Company; provided, however, that conversion of any convertible securities of the Company shall not be deemed to have been "effected without receipt of consideration." Such adjustment shall be made by the Board, whose determination in that respect shall be final, binding and conclusive. Except as expressly provided herein, no issuance by the Company of shares of stock of any class, or securities convertible into Shares of stock of any class, shall affect, and no adjustment by reason thereof shall be made with respect to, the number or price of Shares of Common Stock subject to an Option. The Company shall provide to the optionee notice of any adjustment pursuant to this section 11(a) immediately. No event described in this Section 11(a) or elsewhere in this document shall have the effect of changing the number of options and/or common shares subject to the Plan as set forth in Section 3 herein.

(b) Change in Control. In the event of a Change of Control, then to the extent permitted by applicable law, with respect to half (50%) of the unvested Options (the "Primary Accelerated Amount") held by persons then performing services as Employees, Directors, or Consultants, then immediately prior to the consummation of such Change of Control such Primary Accelerated Amount shall be fully vested and exercisable and such Options shall be terminated if not exercised prior to the consummation of the Change of Control. With respect to the remaining portion of such unvested Options (the "Remaining Amount"), any surviving corporation or an Affiliate of such surviving corporation shall assume or continue the Remaining Amount, or substitute similar Options for the Remaining Amount. If the surviving corporation or an Affiliate of such surviving corporation refuses to assume or continue the Remaining Amount, or substitute similar Options for the

Remaining Amount, then with respect to any person who was providing services as an Employee, Director or Consultant immediately prior to the consummation of the Change of Control, then immediately prior to the consummation of the Change of Control such Remaining Amount shall be fully vested and exercisable and such Options shall be terminated if not exercised prior to the consummation of the Change of Control. If, following a Change of Control, the surviving corporation or its Affiliates choose to assume or continue the Remaining Amount, or substitute similar Options for the remaining amount and any person then performing services as an Employee, Director, or Consultant is involuntarily terminated for reason other than Cause or voluntarily terminates for Good Reason within one (1) year of such Change of Control, then upon such termination any Options still outstanding shall be fully vested and exercisable and such Options shall be terminated if not exercised within thirty (30) days of such termination (or to such greater extent as the Board may provide).

For the purposes of this plan: (i) "Change in Control" means: (1) a dissolution, liquidation or sale of substantially all of the assets of the Company; (2) a merger or consolidation in which the Company is not the surviving corporation (other than a merger solely for the purpose of changing the state of incorporation); or (3) a reverse merger in which the Company is the surviving corporation but the shares of the Company's common stock outstanding immediately preceding the merger are converted by virtue of the merger into other property, whether in the form of securities, cash or otherwise; (ii) "Cause" means: (1) an optionee's willful dishonesty towards, fraud upon, crime against, deliberate or attempted injury or bad faith action with respect to the Company; or (2) Optionee's conviction for any felony crime; (iii) "Good Reason" means: (1) a material reduction in compensation; (2) a relocation of the Optionee's principal worksite to a location more than sixty (60) miles from Optionee's pre-Change of Control worksite; or (3) for an executive officer, a material reduction in responsibilities or authority as in effect before the Change in Control.

12. Time of Granting Options. The date of grant of an Option shall, for all purposes, be the date on which the Board makes the determination granting such Option. Notice of the determination shall be given to each Employee or Consultant to whom an Option is so granted within a reasonable time after the date of such grant.

13. Amendment and Termination of the Plan.

(a) Amendment and Termination. The Board may amend or terminate the Plan from time-to-time in such respects as the Board may deem advisable; provided that, the following revisions or amendments shall require approval of the Stockholders of the Company in the manner described in Section 17 of the Plan: (i) any increase in the number of Shares subject to the Plan, other than in connection with an adjustment under Section 11 of the Plan; (ii) any change in the designation of the class of Employees or Consultants eligible to be granted Options; (iii) any material increase in the benefits accruing to participate under the Plan.

(b) Stockholder Approval. In the event any amendment requiring Stockholder approval under Section 13(a) of the Plan is made, such Stockholder approval shall be solicited as described in Section 17 of the Plan.

(c) Effect of Amendment or Termination. Any such amendment or termination of the Plan shall not affect Options already granted and such Options shall remain in full force and effect as if this Plan had not been amended or terminated, unless mutually agreed otherwise between the Optionee and the Board, which agreement must be in writing and signed by the Optionee and the Company.

14. Conditions Upon Issuance of Shares. Shares shall not be issued pursuant to the exercise of an Option unless the exercise of such Option and the issuance and delivery of such Shares pursuant thereto shall comply with all relevant provisions of law, including, without limitation, the Securities Act of 1933, as amended, the Securities and Exchange Act of 1934, as amended, the rules and regulations promulgated thereunder, state securities laws, and the requirements of any stock exchange upon which the Shares may then be listed, and shall be further subject to the approval of counsel for the Company with respect to such compliance.

As a condition to the exercise of an Option, the Company may require the person exercising such Option to render to the Company a written statement containing such representations and warranties as, in the opinion of counsel for the Company, may be required to ensure compliance with any of the aforementioned relevant provisions of law, including a representation that the Shares are being purchased only for investment and without any present intention to sell or distribute such Shares, if, in the opinion of counsel for the Company, such representation is required.

15. Reservation of Shares. The Company, during the term of this Plan, will at all times reserve and keep available such number of Shares as shall be sufficient to satisfy the requirements of the Plan.

16. Option Agreement. Options shall be evidenced by written option agreements or option certificates in such form as the Board shall approve.

17. Stockholder Approval. If Incentive Stock Options are to be issued under the Plan, continuance of the Plan shall be subject to approval by the stockholders of the Company within twelve (12) months before or after the date the Plan is adopted. If such Stockholder approval is obtained at a duly held Stockholders' Meeting, it may be obtained by the affirmative vote of the holders of a majority of the Share of the Company present or represented and entitled to vote thereon. In the case of approval by written consent, it must be obtained by the written consent of all stockholders of the Company, or by written consent of a smaller percentage of stockholders but only if the Board

determines, on the basis of advice of the Company's legal counsel, that the written consent of such a smaller percentage of stockholders will comply with all applicable laws and will not adversely affect the qualifications of the Plan under Section 422 of the Code.

Failure to obtain shareholder approval of the Plan as set forth in the preceding paragraph shall not invalidate the Plan but will rather serve to automatically amend the Plan so that no Incentive Stock Options may be issued under the Plan. Also, if the Plan is amended as set forth in Section 13 but without shareholder approval of the amendment as required in Section 13, the amendment shall be effective but no Incentive Stock Options may be issued under the Plan following the amendment.

18. Information to Optionees. The Company shall provide to each Optionee, during the period for which such Optionee has one or more Options outstanding, copies of all annual reports and other information which are provided to all stockholders of the Company. The Company shall not be required to provide such information if the issuance of Options under the Plan is limited to key employees whose duties in connection with the Company assure their access to equivalent information.

IN WITNESS THEREOF, the Company hereto has executed this 2007 Stock Option Plan as of the date first above written.

Diabetic Treatment Centers of America, Inc.

By:

/s/ Steven Weldon

Steven Weldon, CFO

Gary R. Henrie
Attorney at Law

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Las Vegas, NV 891213

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E-mail: grhlaw@hotmail.com

March 21, 2007

Board of Directors
DIABETIC TREATMENT CENTERS OF AMERICA, INC.
5401 S. Kirkman Road, Suite 310
Orlando, Florida 32819

Re: DIABETIC TREATMENT CENTERS OF AMERICA, INC. (the "Company")
Form S-8 Registration Statement

Ladies and Gentlemen:

As special securities counsel for the Company, you have requested my opinion in connection with the preparation and filing with the United States Securities and Exchange Commission of a Registration Statement on Form S-8 (the "Registration Statement") relating to the registration under the Securities Act of 1933, as amended, of certain shares of the Company's common stock to be issued through its 2007 Stock Option Plan (the "Plan").

I have examined such records and documents and made such examination of law as I have deemed relevant in connection with this opinion. Based on the foregoing, and subject to the limitations and exceptions set forth below, I am of the opinion that the common stock to be issued under the Plan will be validly issued, fully paid and non-assessable when paid for following the exercise of any properly issued options.

This opinion speaks as of its date and I undertake no, and hereby disclaim any, duty to advise as to changes in fact or law coming to my attention after delivery hereof on such date. This opinion is rendered solely for your benefit in connection with the above matter and may not be relied upon in any manner by any other persons or entity without my express written consent. Moreover, my opinion is limited to the due issuance of such shares covered by the Registration Statement and the Plan that are issued for services deemed to be permissible pursuant to SEC Release No. 33-7647 (February 25, 1999).

I hereby consent to the filing of this opinion as an exhibit to the Registration Statement.

Sincerely,

/s/ Gary R. Henrie

Gary R. Henrie

CONSENT OF INDEPENDENT REGISTERED CERTIFIED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of Diabetic Treatment Centers of America, Inc. of our report dated June 19, 2006 relating to our audit of the consolidated financial statements, which appears in the Annual Report on Form 10-KSB of Diabetic Treatment Centers of America, Inc. for the year ended March 31, 2006. Our report dated June 19, 2006 relating to the consolidated financial statements includes an emphasis paragraph relating to an uncertainty as to the Company' s ability to continue as a going concern.

/s/ Tedder, James, Worden and Associates, P.A.

Orlando, Florida

March 20, 2007