

UNITED STATES BANKRUPTCY COURT  
WESTERN DISTRICT OF LOUISIANA  
Lafayette Division

IN RE: CASE NO. 16-50740  
PROGRESSIVE ACUTE CARE, LLC, et al. CHAPTER 11  
DEBTORS JOINTLY ADMINISTERED

**OBJECTION OF BUSINESS FIRST BANK TO  
DEBTORS' EMERGENCY MOTION FOR ORDER AUTHORIZING  
THE DEBTORS TO USE CASH COLLATERAL**

NOW INTO COURT, through undersigned counsel, comes Business First Bancshares, Inc. d/b/a Business First Bank (“Business First”), which files this Objection to the *Emergency Motion for Order Authorizing the Debtors to Use Cash Collateral* (“Motion”) [ECF 16], and respectfully states as follows:

**BACKGROUND**

1.

On May 31, 2016, Progressive Acute Care, LLC; Progressive Acute Care Avoyelles, LLC; Progressive Acute Care Oakdale, LLC; and Progressive Acute Care Winn, LLC (“PAC”) filed petitions for voluntary relief under Chapter 11 of the Bankruptcy Code, and the cases are being jointly administered in Case No. 16-50740.

2.

Business First initially consented to an interim cash collateral order, which was extended by agreement on multiple occasions, with the last extension being perfected through a *Fourth Consent Order Authorizing the Interim Use of Cash Collateral and Granting Related Relief* [ECF 304] that expired on October 18, 2016.

3.

The Motion seeks an order granting Debtors continued use of Business First's cash collateral for the ongoing operations of Debtors.

4.

After filing the Motion, the Debtors obtained approval from the Court to sell substantially all of its assets, including the real estate, equipment and accounts receivable that serve as Business First's collateral. This sale resulted in sale proceeds totaling \$10,550,000.00 ("Sale Proceeds"). The order approving the sale recognized that Business First's liens would "attach to the proceeds of the Sale and Assignments with the same validity, extent, rank, and priority they had as against the Purchased Assets and/or Assumed Contracts themselves." [ECF 290, P. 5]. In addition to the Sale Proceeds, Business First's collateral includes the remaining deposit accounts (at Business First) and limited accounts receivable excluded from the sale of assets (the "Remaining Cash Collateral").

5.

According to the most recent waterfall analysis and financial reports provided to Business First by Debtors dated October 13, 2016 ("Waterfall Analysis"), while the sale proceeds and remaining accounts receivable are more than sufficient to satisfy Business First's secured claim, if the remaining actual and estimated administrative expenses are deducted from the Sale Proceeds and/or Remaining Cash Collateral, Business First's secured claim would not be fully satisfied. A copy of the Waterfall Analysis is attached hereto as **Exhibit A**.

6.

Because Debtors sold substantially all assets and are no longer operating a going concern, there is no potential for producing replacement collateral.

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## BASIS FOR LIMITED OBJECTION

7.

The Motion seeks the use of Business First's Cash Collateral for continuation of Debtors' operations in the ordinary course of business. *11 U.S.C. §363*. However, in light of the sale of substantially all of Debtors' assets, Debtors are no longer operating a business and, therefore, no longer continuing operations in the "ordinary course of business."

8.

As a result of the sale, Debtors are also no longer producing replacement accounts receivable or other replacement collateral.

9.

"11 U.S.C.A. § 363(c)(2)(B) allows the court to authorize use of cash collateral only if the use accords with other provisions of § 363.3. The principal restraint on use of cash proceeds is found in § 363(e), which specifies that the court shall condition the use of secured property 'as is necessary to provide adequate protection of such interest.'" *In re George Ruggiere Chrysler-Plymouth, Inc.*, 727 F. 2d 1017, 1019 (11<sup>th</sup> Cir. 1984). "Thus, when a creditor opposes a proposed use of cash collateral, the guiding inquiry is whether its security interests are 'adequately protected' absent the additional protection that the cash collateral would provide." *Id.* Because "adequate protection" is not explicitly defined by the Bankruptcy Code, "[i]n determining whether a creditor's secured interests are so protected, there must be an individual determination of the value of that interest and whether a proposed use of cash collateral threatens that value." *Id.*, see also, *In re Timbers of Inwood Forest Associates, Ltd.*, 793 F.2d 1380, 1388 (5<sup>th</sup> Cir.1986). Adequate protection may be provided by any of the following:

- (1) requiring the trustee to make a cash payment or periodic cash payments to such entity, to the extent that ... use sale or lease under section 363 of this title ... results in a decrease in the value of such entity's interest in such property;
- (2) providing to such entity an additional or replacement lien to the extent that such stay, use, sale, lease, or grant results in a decrease in the value of such entity's interest in such property; or
- (3) granting such other relief, other than entitling such entity to compensation allowable under section 503(b)(1) of this title as an administrative expense, as will result in the realization by such entity of the indubitable equivalent of such entity's interest in such property.

11 U.S.C. § 361.

10.

The burden of providing adequate protection rests on the Debtors. “The creditor is not required to move for adequate protection at all. In actuality, the debtor must offer some form of adequate protection if required, to which the creditor may object and ask the court for a determination of adequacy.” *Matter of Creel*, 213 B.R. 838, 842 (E.D. Bkr. La. 4/29/1997).

11.

Periodic payments by Debtors no longer provide Business First with adequate protection. The “adequate protection” payments come from Business First’s collateral, which is now a finite fund with no opportunity for replenishment.

12.

Were an adequate amount of Sale Proceeds and Remaining Cash Collateral reserved and used to provide adequate protection payments to Business First pending completion of the distribution of Sale Proceeds, then continued use of the Cash Collateral might be permissible. However, the Waterfall Analysis indicates the intent of the Debtors to expend the Sale Proceeds and Remaining Cash Collateral to pay professional fees, administrative expenses and other costs

to the point of reducing the Sale Proceeds and Remaining Cash Collateral below a level necessary to satisfy Business First's secured claim. *See Exhibit A.*

13.

According to the Waterfall Analysis, payment of amounts owed to Business First and all "wind down" costs will result in an estimated shortfall of \$179,038. *See Exhibit A.* This is also dependent upon collection of outstanding receivables (e.g., July and August FMP Payments, 2015 CMS Cost Report Refunds, etc.) totaling \$809,261. *See Exhibit A.*

14.

A replacement lien on replacement collateral is no longer possible because Debtors' hospitals have been sold; there are no ongoing operations to produce replacement collateral (e.g. cash receipts, accounts receivable, etc.).

15.

In determining whether Debtors can adequately protect Business First's interests in the Cash Collateral, the Court must "engage in an analysis of the property's 'equity cushion'—the value of the property after deducting the claim of the creditor seeking relief from the automatic stay and all senior claims." *In re Las Torres Dev., L.L.C.*, 413 B.R. 687, 697 (Bankr. S.D. Tex.2009); *citing Mendoza v. Temple–Inland Mortgage Corp. (Matter of Mendoza)*, 111 F.3d 1264, 1272 (5th Cir.1997) (quoting *In re Indian Palms Assoc., Ltd.*, 61 F.3d 197, 207 (3d Cir.1995)); *In re Goode*, 235 B.R. 584, 589 (Bankr. E.D. Tex.1999)(use of cash collateral cannot be given "solely upon a demonstration that the debtor's need for the use of the cash collateral may be more drastic than that of the creditor"); *Matter of C.G. Chartier Const., Inc.*, 126 B.R. 956, 960 (E.D. La.1991)(absence of "equity cushion" means creditor did not "receive collateral 'far in excess of the amount of the debt.'").

16.

According to Debtors' own analysis, there is no equity cushion if Debtors' administrative expenses are permitted to continue their unchecked depletion of the Cash Collateral.

17.

The only other avenue available under §361 is to provide Business First with the "indubitable equivalent" of its collateral.

Though broad, the phrase "indubitable equivalent" is not unclear. Indubitable means "not open to question or doubt," *Webster's Third New Int'l Dictionary* 1154 (1971), while equivalent means one that is "equal in force or amount" or "equal in value," *id.* at 769. The Code fixes the relevant "value" as that of the collateral. *See* 11 U.S.C. § 1129(b)(2)(A)(iii) (requiring the "indubitable equivalent" of the secured claim); *id.* § 506(a) (defining a secured claim as "the extent of the value of such creditor's interest in the estate's interest in such property"). Thus the "indubitable equivalent" under subsection (iii) is the unquestionable value of a lender's secured interest in the collateral.

*In re Philadelphia Newspapers, LLC*, 599 F.3d 298, 310 (3d Cir.2010), *as amended* (May 7, 2010); *see also, In re Pac. Lumber Co.*, 584 F.3d 229, 246 (5th Cir.2009)(unsecured notes or equity securities do not constitute indubitable equivalent of secured claims).

18.

Given the Waterfall Analysis projects not only the complete depletion of any equity cushion remaining in the Cash Collateral, but also a shortfall after that equity is depleted, there is no showing by Debtors they can provide Business First with the indubitable equivalent of its interest in the Cash Collateral.

19.

Use of Business First's cash collateral to pay ordinary administrative expenses is not permissible under these circumstances.

Thus, any cash collateral order allowing use of assets to pay ordinary administrative expenses under § 503(b)(1) would be improper where a claim with a higher priority was outstanding, unless payment of the superior claim was *absolutely assured*.

*In re Fry Rd. Associates, Ltd.*, 64 B.R. 808, 809 (Bankr. W.D. Tex.1986)(emphasis added). The three hospitals have been sold; there is no “going concern” capable of producing any new income. Business First cannot be “absolutely assured” of recovery of its cash collateral if the Debtors are permitted its continued use.

20.

For these reasons, Debtors cannot satisfy the requirements of §361 and 363, and further use of Business First’s Cash Collateral should be prohibited.

WHEREFORE, Business First respectfully requests that the Debtors’ *Emergency Motion for Order Authorizing the Debtors to Use Cash Collateral* be denied.

Respectfully submitted:

**LONG LAW FIRM, L.L.P.**

BY: /s/ Sharon S. Whitlow

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**CERTIFICATE OF SERVICE**

The undersigned certifies that a true and correct copy of the foregoing Objection to the *Emergency Motion for Order Authorizing the Debtors to Use Cash Collateral* was served by electronic mail or U.S. Postal Service on the 31st day of October, 2016, to the parties and individuals listed on the attached mailing matrix.

/s/ Sharon S. Whitlow \_\_\_\_\_  
Sharon S. Whitlow



Progressive Acute Care, LLC ("PAC")

Sources &amp; Uses

October 13, 2016

DRAFT

Subject to Continuing Review and Material Change

**PAC Sources & Uses**  
October 15th to December 15th

**SOURCES OF CASH****Cash****Sale Proceeds**

Pay-off of Seller Note

\$10,063,570

Purchase Deposit

\$500,000

**Subtotal - Sale Proceeds (CASH)****\$10,563,570****Reconciled "Book" Balances**

Avoyelles

\$61,042

Winn Parish

(\$41,984)

Oakdale

\$25,113

Corporate

\$464,653

**Subtotal - Book Balances (CASH)****\$508,824****Future Receipts**

Blue Cross Refund

\$44,373

Entergy Refund

\$24,500

Estimated July FMP Payments

\$190,566

Estimated August FMP Payments

\$190,566

Estimated 2015 CMS Cost Report Refunds

\$369,256

**Subtotal - Estimated Future Receipts****\$609,261****TOTAL SOURCES OF CASH****\$11,881,655****USE OF PROCEEDS****Total Estimated Secured Bank Debt (As of Sept 16, 2016)****(\$10,314,125)****Outstanding Post-Petition Account Payables (As of 10-13-2016)**

Avoyelles

(\$302,997)

Oakdale

(\$82,246)

Winn Parish

(\$202,603)

Corporate

(\$6,142)

**Subtotal - Post-Petition Accounts Payables****(\$593,987)****Invoices that required claim adjudication & review**

Avoyelles

(72,908)

Oakdale

(89,992)

Winn Parish

(22,457)

Contingency for Late Arriving Post-Petition Invoices

(\$50,000)

**Subtotal - Invoices that require further review****(235,356)****Outstanding Bankruptcy Administration Expenses (Through September 30)**

UCC Counsel (Kean Miller &amp; Sills Cummis)

(\$129,033)

Debtors' Counsel (SVM)

(\$100,970)

Debtors' Financial Advisor (SOLIC)

(\$46,628)

SOLIC Sale transaction Fee

(\$348,480)

Claims Agent (Garden City Group)

(\$21,383)

Estimated Q3 U.S. Trustee Filing Fee

(\$25,000)

**Subtotal - Estimated Bankruptcy Administrative Expenses****(\$669,494)****Estimated Professional Fees & Wind-down Expenses (October 1 - December 15)**

UCC Counsel (Kean Miller &amp; Sills Cummis)

(\$117,500)

Debtors' Counsel (SVM)

(\$100,000)

SOLIC cash reconciliation, budget/waterfall reconciliation &amp; court hearing participation

(\$25,000)

Claims Agent (Garden City Group)

(\$30,000)

LBK Filings home office + three hospitals

(\$32,750)

Tax Return Preparation (PAC)

(\$25,000)

Applix exchange server

(\$6,000)

Wayne Thompson &amp; Donna Varnado

(\$33,750)

SOLIC Capital Advisors - Retainer Refund

\$75,175

SVM - Retainer Refund

\$47,095

**Subtotal - Estimated Professional Fees & Wind-down Expenses (October 1 - December 15)****(\$247,731)****TOTAL USES OF CASH****(\$12,080,693)****NET PROCEEDS****(\$179,038)**

EXHIBIT

A

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