GARFUNKEL WILD, P.C.
Attorney for Estates and Plan Administrator
111 Great Neck Road
Great Neck, New York 11021
Phone: 516.393-2200
Fax: 516.466-5964
Burton S. Weston
Adam T. Berkowitz
Phillip Khezri

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

SOUND SHORE MEDICAL CENTER OF

Chapter 11

WESTCHESTER, et al.,

Case No.: 13-22840 (RDD)

Debtors.

PLAN ADMINISTRATOR'S ELEVENTH OBJECTION TO ALLOWANCE OF CERTAIN PROOFS OF CLAIM

("Incorrectly Classified Secured and Priority Claims and Lack of Sufficient Support")

Monica Terrano, as Plan Administrator (the "Plan Administrator") for the estates of Sound Shore Medical Center of Westchester, and its affiliated debtors (collectively, the "Estate"), by and through her counsel, hereby submits this application (the "Application") for entry of an Order pursuant to 11 USC § 502 and Fed. R. Bankr. P. 3007 reclassifying and reducing certain proofs of claim identified on Exhibit A which were filed incorrectly as either secured or priority claims, but which should be reclassified as general unsecured claims, and in certain instances reduced for lack of sufficient supporting documentation. In support of the Application, the Plan Administrator represents as follows:

BACKGROUND

- 1. On May 29, 2013 (the "Petition Date"), Sound Shore Medical Center of Westchester, and its affiliates (each a "Debtor" and together the "Debtors,"), each filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") with the United States Bankruptcy Court for the Southern District of New York (the "Court"). Pursuant to Sections 1107 and 1108 of the Bankruptcy Code, the Debtors continued to administer their affairs as debtors-in-possession.
- 2. On June 10, 2013, the United States Trustee appointed an Official Committee of Unsecured Creditors (the "Committee"). [Docket No. 67]. The Committee retained Alston Bird, LLP as its counsel. No Trustee or examiner was appointed in the cases.
- 3. On June 3, 2013, this Court granted an order to employ GCG, Inc. ("GCG"), as the Debtors' Claims and Noticing agent [Docket No. 41].
- 4. On June 28, 2013, the Debtors filed their respective schedule of assets and liabilities and statement of financial affairs (the "Schedules") [Docket Nos. 125, 127, 129, 131, 133, 135, 137].
- 5. By order of this Court dated July 25, 2013 (the "Bar Date Order"). [Docket No. 194], with certain exceptions, the general deadline for the filing of proofs of claim against the Debtors was established as September 16, 2013 (the "Bar Date") and the deadline for governmental units to file claims against the Debtors was established as November 25, 2013. On August 9, 2013, the Debtors caused written notice of the Bar Date to be mailed to the Debtors' known and potential creditors [Docket No. 265]. In addition, on August 15, 2013, the Debtors caused notice of the Bar Date to be published in the The New York Times [Docket No. 299].

- 6. Thereafter, on December 13, 2013, an order was entered establishing January 31, 2014 (the "Administrative Bar Date") as the deadline for the filing of all administrative proofs of claim against the Debtor (the "Administrative Bar Date Order") [Docket No. 490]. On December 19, 2013, the Debtors caused written notice of the Administrative Bar Date to be mailed to the Debtor's known and potential creditors [Docket No. 516]. Additionally, on December 26, 2013, the Debtors caused notice of the Administrative Bar Date to be published in The New York Times Local Edition [Docket No. 622].
- 7. On November 6, 2014, the Court entered an Order (the "Confirmation Order") confirming the Debtors' First Amended Plan of Liquidation Under Chapter 11 of the Bankruptcy Code of Sound Shore Medical Center of Westchester, *et al.* (the "Plan") [Docket No. 908]. Pursuant to the Confirmation Order, Monica Terrano has been appointed as Plan Administrator. Pursuant to the Plan, the Plan Administrator has the authority, among other things, to object to claims on behalf of the Estates.
- 8. On December 9, 2014, the Debtors filed their Notice of (I) Entry of Order Confirming Debtors' First Amended Plan of Liquidation; (II) Occurrence of Effective Date of Plan; (III) Supplemental Administrative Claims Bar Date; (IV) Professional Fee Claims Bar Date; and (V) Bar Date for Proofs of Claim Relating to Executory Contracts Rejected Pursuant to Plan declaring the Plan to be "effective" [Docket No. 940].

JURISDICTION

9. This Court has jurisdiction over this Application pursuant to 28 U.S.C. § 1408. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(B). The statutory predicates for the relief requested herein are Section 502 of the Bankruptcy Code and Rules 3001 and 3002 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

RELIEF REQUESTED

- 10. Since the passing of the Bar Date and the Administrative Bar Date, the Plan Administrator, together with her counsel and advisors, has reviewed the Debtors' books and records to identify objectionable claims. As a result of this review, certain objectionable claims have been uncovered which are addressed by this Eleventh Objection.
- 11. The claims that are the subject of this Eleventh Objection are those claims which were incorrectly classified as a secured or a priority unsecured claim, and in certain instances, which also lacked sufficient supporting documentation.
- 12. Upon examining the proofs of claim identified on Exhibit A, the Plan Administrator determined that each such secured or priority claim is improperly classified (the "Improperly Classified Claims"), and in certain instances lacked sufficient supporting documentation. As such, the Improperly Classified Claims must be reclassified as general unsecured claims and certain Improperly Classified Claims must be reduced due to lack of sufficient supporting documentation.
- 13. The Debtors thus seek entry of an order or orders pursuant to Section 502 of the Bankruptcy Code and Rule 3001 of the Federal Rules of Bankruptcy Procedure reclassifying the Improperly Classified Claims identified on <u>Exhibit A</u> as general unsecured claims, and in certain instances reducing the claims.

BASIS FOR RELIEF REQUESTED

- 14. Section 502 of the Bankruptcy Code provides, in pertinent part, as follows:
 - (a) A claim or interest, proof of which is filed, under section 501 of this title, is deemed allowed, unless a party in interest, including

a creditor of a general partner in a partnership, that is a debtor in a case under chapter 7 of this title, objects.

11 U.S.C. § 502(a).

- 15. Pursuant to Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the underlying claim under section 502(a) of the Bankruptcy Code. *See* Fed. R. Bankr. P. 3001(f). To receive the benefit of *prima facie* validity, however, "the proof of claim must 'set forth facts necessary to support the claim.". *In re Chain*, 255 B.R. 278, 280 (Bankr. D.Conn. 2000) (quoting *In re Marino*, 90 B.R. 25, 28 (Bankr. D. Conn. 1988)).
- and scrutinized each of the proofs of claim filed in this case and has determined that the claims set forth on Exhibit A are incorrectly classified as secured claims and should be reclassified as general unsecured claims, and in certain instances should be disallowed in part, and that the claims set forth on Exhibit B are incorrectly classified as priority claims and should be reclassified as general unsecured claims, and in certain instances should be disallowed in part. The Plan Administrator thus seeks to reclassify and, in certain instances, reduce each of the objectionable claims identified on Exhibit A and Exhibit B.

RESERVATION OF RIGHTS

17. The Plan Administrator reserves all rights to object to any surviving claims asserted against the Debtors, as identified on the annexed exhibits, whether asserted or unasserted by any of the claimants affected by the Application against the Debtors. Should one or more of the objections addressed herein be denied or dismissed, the Plan Administrator

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WHEREFORE, the Plan Administrator respectfully requests that the relief requested herein be granted and this Court enter an order, substantially in the form annexed hereto as Exhibit B, and grant such other and further relief as is just and proper.

Dated: Great Neck, New York February 12, 2016

GARFUNKEL WILD, P.C. Counsel for the Plan Administrator

Burton S. Weston

Adam T. Berkowitz

Phillip Khezri

111 Great Neck Road Great Neck, NY 11021

(516) 393-2200

GARFUNKEL WILD, P.C. 111 Great Neck Road Great Neck, New York 11021 Telephone: (516) 393-2200 Facsimile: (516) 466-5964 Burton S. Weston Adam T. Berkowitz Phillip Khezri

Counsel for the Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re:

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al. 1

Chapter 11 Case No. 13-22840 (RDD)

Debtors.

(Jointly Administered)

DECLARATION OF MONICA TERRANO IN SUPPORT OF ELEVENTH OMNIBUS OBJECTION TO CLAIMS

STATE OF NEW YORK)

) ss.:

COUNTY OF NASSAU)

Pursuant to 28 U.S.C. § 1746, I, Monica Terrano, hereby declare:

1. I am the Plan Administrator ("<u>PA</u>") for the Estate of Sound Shore Medical Center of Westchester, and its debtor affiliates (the "<u>Estate</u>"). In my capacity as the PA, I am authorized to submit this declaration (the "<u>Declaration</u>") in support of the Estate's Eleventh Omnibus Objection to Claims (the "<u>Eleventh Objection</u>")².

¹ The debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number include: Sound Shore Health System, Inc. (1398), Sound Shore Medical Center of Westchester (0117), The Mount Vernon Hospital (0115), Howe Avenue Nursing Home, Inc., d/b/a Helen and Michael Schaffer Extended Care Center (0781), NRHMC Services Corporation (9137), The M.V.H. Corporation (1514) and New Rochelle Sound Shore Housing, LLC (0117). There are certain additional affiliates of the Debtors who are not debtors and have not sought relief under Chapter 11.

² Capitalized terms, unless herein defined, shall have the meaning ascribed to them in the Omnibus Objection.

- 2. Except as otherwise indicated, all facts set forth in this Declaration are based upon: (a) my personal knowledge; (b) my review of relevant documents, including Proofs of Claim, (as defined below); (c) my experience and knowledge of the Estate's prior operations, books and records and personnel; and (d) as to matters involving United States bankruptcy law or rules or other applicable laws, my reliance on the advice of counsel or other advisors to the Estate. If called upon to testify, I could and would testify to the facts set forth herein on that basis.
- 3. I am a Certified Public Accountant with over 17 years of experience in the healthcare industry. Over the past seven years, I have worked primarily on Chapter 11 cases relating to hospital restructurings and/or liquidations. During this time, I have specialized in all aspects of bankruptcy case administration, including claims review and reconciliation, and the preparation of related statements and required schedules and have been focusing primarily on bankrupt hospitals.

CLAIMS ADMINISTRATION PROCESS

4. Since the expiration of the General Bar Date and Governmental Bar Date, considerable time and effort has been expended by the Estate and its professionals and advisors in connection with the claims administration process to ensure a high level of diligence in reviewing and reconciling hundreds of proofs of claim (the "Proofs of Claim") filed in connection with these Chapter 11 cases. Working directly with the Estates' professionals and advisors, I personally reviewed, analyzed and considered the merits of each Proof of Claim and determined that the claims covered by the Eleventh Objection were subject to objection. Throughout the process, I regularly interfaced with the Estate's professionals and advisors to address potential legal issues impacting the claims.

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THE INCORRECTLY CLASSIFIED SECURED CLAIMS AND PRIORITY CLAIMS

5. I am generally familiar with the information contained in the Eleventh Objection.

Based on my review of the Proofs of Claim, I assisted the Estate's bankruptcy counsel in the

preparation of the Eleventh Objection and related schedules by identifying all misclassified

secured claims and priority claims (the "Incorrectly Classified Claims") which should be

reclassified as general unsecured claims, and which should be reduced due to lack of sufficient

supporting documentation in certain instances.

6. In evaluating the Incorrectly Classified Claims, the Debtors and its advisors

reviewed each of the filed proofs of claim (including supporting documentation) and ultimately

determined that the Incorrectly Classified Claims were misclassified and in certain instances

lacked sufficient supporting documentation for the full amount of the claim. Therefore, I believe

that the reclassification and, in certain instances, the reduction, of the Incorrectly Classified

Claims, for the reasons set forth in the Eleventh Objection, is appropriate.

I declare under penalty of perjury under the laws of the United States of America that the

foregoing is true and correct.

Dated: February 12, 2016

Great Neck, New York

Enia Terrario

13-22840-rdd	Doc 1260-1	Filed 02/12/16	Entered 02/12/16 15:03:11	Exhibit A -
		List of Claims	Pa 1 of 2	

Sound Shore Medical Center of Westchester. et al.

	Note: Claimants are listed alphabetically by last name or by entity name	ist name or by e	entity name.					
SEO :			LAIM(S) TO	CLAIM(S) TO BE MODIFIED		MODIFIED AMOUNT	BASIS FOR OR IECTION	1
<u>.</u>	_	ç	DATE FILED	CLAIMED DEBTOR	CLAIMED AMOUNT		NO LOUGHOUSE	
-	ARCHIGIAN, DOROTHY M 15 BRYANT CRESCENT WHITE PLAINS, NY 10605	655	9/13/2013	Sound Shore Medical Center of Westchester	Priority: \$52,115.10	Unsecured: \$52,115.10	Claim incorrectly classified as Priority.	
2	ASHLEY, DENNIS H 165 W SHORE DR CARMEL, NY 10512	924	9/16/2013	Sound Shore Medical Center of Westchester	Priority: \$453,363.00	Unsecured: \$453,363.00	Claim incorrectly classified as Priority.	
ო	CONNIE CAPPELLI ENT, LTD 11 MEADOWBROOK RD WHITE PLAINS, NY 10605	381	9/3/2013	Sound Shore Medical Center of Westchester	Priority: \$1,685.00	Unsecured: \$1,685.00	Claim incorrectly classified as Priority.	
4	COOK MEDICAL INC 1025 W ACUFF RD BLOOMINGTON, IN 47404	221	8/20/2013	Sound Shore Medical Center of Westchester	Priority: \$8,010.65	Unsecured: \$6,432.35	Claim incorrectly calcuated as Priority! Priority portion was paid on 5/28/2015 for \$1,578.30.	L
	DAWKINS, LEKEISHA 14 LANDAU LN SPRING VALLEY, NY 10977	196	8/19/2013	Sound Shore Health System, Inc.	Secured: \$3,969.10 Priority: \$3,969.10	Unsecured: \$3,246,10	No support provided for secured/priority assertion. Claim incorrectly classified as priority/secured. Invoices reflect a single claim	ist of
'n							of \$3,969.10 but has been included on the claims register as two claims. The allowed unsecured claim should be \$3,246.10. The proof of claim did not reflect a payment made of \$723 made by the Debtor.	Claims
6	DERAFFELE, BARBARA J 463 PELHAM RD BLDG 6 NEW ROCHELLE, NY 10805	719		Sound Shore Medical Center of Westchester	Priority: \$10,500.00	Unsecured: \$10,500.00	Claim incorrectly classified as Priority.	P
7	HERLYN, RETA 35 TOP OF THE RDG MAMARONECK, NY 10543	469	9/9/2013	Sound Shore Medical Center of Westchester	Priority: \$24,731.64	Unsecured: \$24,731.64	Claim incorrectly classified as Priority.	g 1 o
. &	IRON MOUNTAIN INFORMATION MANAGEMENT INC ATTN JOSEPH CORRIGAN, ESQ 1 FEDERAL ST E. 7 BOSTON, MA 02110	533		The Mount Vernon Hospital, Inc.	Secured: \$2,123.00 Unsecured: \$78,884.38	Unsecured: \$81,007.38	Claim should be unsecured. There is no basis for secured status of claim provided.	f 2
5)	IRON MOUNTAIN INFORMATION MANAGEMENT INC ATTN JOSEPH CORRIGAN, ESQ 1 FEDERAL ST FL 7 BOSTON, MA 02110	534	9/12/2013	Sound Shore Medical Center of Westchester	Secured: \$2,522.00 Unsecured: \$133,788.80	Unsecured: \$136,319.80	Claim should be unsecured, There is no basis for secured status of claim provided.	
10	- · · · · · · · · · · · · · · · · · · ·	461		Sound Shore Medical Center of Westchester	Priority: \$18,000.00	Unsecured: \$18,000.00	Claim incorrectly classified as Priority.	•
11		77		Sound Shore Medical Center of Westchester	Secured: \$14,045.89	Unsecured: \$14,045.89	Claim should be unsecured. There is no basis for secured status of claim provided.	
12		946		Sound Shore Medical Center of Westchester	Priority: \$13,750.00 Unsecured: \$13,750.00	Unsecured: \$13,750.00	Claim incorrectly classified as Priority.	
13	KRESSNER MD, MICHAEL S 102 PENN RD SCARSDALE, NY 10583	692	9/16/2013	Sound Shore Medical Center of Westchester	Priority: \$10,000.00	Unsecured: \$10,000.00	Claim incorrectly classified as Priority.	

Sound Shore Medical Center of Westchester, et al., Exhibit A - Improperly Classified Secured and Priority Claims

Note: Claimants are listed alphabetically by last name or by entity name.

OFF			OT COLUMN IN					_
٠.			(C)MIN()			MODIFIED AMOUNT	BASIS FOR OBJECTION	
Š	NAME	CLAIM NO.	CLAIM NO. DATE FILED	CLAIMED DEBTOR	CLAIMED AMOUNT		NO LOS COSTOS DE	
4	LANGBEIN, BARBARA 40 ROBINS CRES	923	9/16/2013	Sound Shore Medical Center of Westchester	Priority: \$326,625.00	Unsecured: \$326,625.00	Claim incorrectly classified as Priority.	T
	NEW ROCHELLE, NY 10801							
	MOTLAGH, SUSAN S S	653	9/13/2013	Sound Shore Medical Center of Westchester	Priority: \$43,884,43	Unsecured: \$43,884.43	Claim incorrectly classified as Priority.	_
5	111 E CHESTNUT ST UNIT 47G	,.						
	CHICAGO, IL 60611							
ĺ	MURPHY, MARY KATHLEEN	668	9/16/2013	Sound Shore Medical Center of Westchester	Priority: \$12,475.00	Unsecured: \$48,878.21	Claim incorrectly classified as Priority.	_
16	94 HOMESTEAD PL				Unsecured: \$36,403.21			
	NEW ROCHELLE, NY 10801							
1	OWENS, EVERET	827	9/16/2013	Sound Shore Medical Center of Westchester	Priority: \$68,655.95	Unsecured: \$68,655.95	Claim incorrectly classified as Priority.	_
17	140 ELGAR PL APT #6L			· r		•		
	BRONX, NY 10475							
i	PERRY-BOTTINGER MD, LYNNE	770	9/16/2013	Sound Shore Medical Center of Westchester	Secured: Unliquidated	Secured: \$0.00	Claim incorrectly classified as Priority and	_!`
9	PO BOX 89			-	Priority: \$4,000.00	Unsecured: \$4,000,00	Secured.	_
	NEW ROCHELLE, NY 10804							C
	RONAN, CATHLEEN M	832	9/16/2013	Sound Shore Medical Center of Westchester	Priority: \$21,945.00	Unsecured: \$21,945.00	Claim incorrectly classified as Priority.	_
19	10 SALTUS CT						•	$\stackrel{\smile}{-}$
	BLUFFTON, SC 29909							IU
1	ROSENTHAL, BARBARA	491	9/10/2013	Sound Shore Medical Center of Westchester	Priority: \$2,650.00	Unsecured: \$0.00	Employees' books and records show claim is	
	965 WILMOT RD						part of Howe Avenue Nursing Home, not Sound	
₹	SCARSDALE, NY 10583			_			Shore. The claim is allowed under Claim No.	
1	ROSENTHAL, BARBARA	492	9/10/2013	Howe Avenue Nursing Home, Inc.	Priority: \$1 500 00	Priority \$0.00	Calm incorrectly classified as Briority	-
2	965 WILMOT RD			3	Unsecured: \$1,500.00	Unsecured: \$2,650.00	communication of the communica	g
	SCARSDALE, NY 10583							
1	SINGH, PUSHPINDER	631	9/13/2013	The Mount Vernon Hospital, Inc.	Priority: \$9,000.00	Unsecured: \$28,500.00	Unsecured: \$28,500.00 Claim incorrectly classified as Priority	,
22	4 DRISLER AVE				Unsecured: \$19,500.00)f
	WHITE PLAINS, NY 10607							
	TODAYMEDIA	284	8/24/2013	Sound Shore Medical Center of Westchester	Priority: \$4,115.00	Unsecured: \$4,115.00	Unsecured: \$4,115.00 Claim incorrectly classified as Priority.	
23	3301 LANCASTER PIKE STE 5C							
	WILMINGTON, DE 19805							
	WHITE GLOVE PLACEMENT	355	8/30/2013	Sound Shore Medical Center of Westchester	Priority: \$23,560.00	Unsecured: \$23,560.00	Unsecured: \$23,560.00 Claim incorrectly classified as Priority.	_
24	LAW OFFICE OF FRANK TADDEO						,	_
	100 WAIT ST Ft 20				_			_

EXHIBIT B

PROPOSED ORDER

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al.

Debtors.

Chapter 11 Case No. 13-22840 (RDD)

(Jointly Administered)

ORDER GRANTING ELEVENTH OMNIBUS OBJECTION TO CLAIMS

THIS MATTER having come before the Court upon the motion of the Plan Administrator appointed in these cases (the "Motion") for entry of an order pursuant to 11 U.S.C. § 502 and Rule 3007 of the Federal Rules of Bankruptcy reclassifying each of the proofs of claim listed on Exhibit A attached hereto on the basis that they were improperly classified as either a secured claim or a priority claim, and in certain instances reducing such claim due to lack of sufficient supporting documentation; the Court having reviewed the Eleventh Objection; and notice having been provided (i) to the claimants listed on Exhibit A at the addresses set forth on the claimants' respective proofs of claim, (ii) counsel for the Committee, and (iii) the Office of the United States Trustee; and no response having been filed thereto; and the Court having jurisdiction to consider the Eleventh Objection; and the Eleventh Objection having come before the Court for a hearing held on March 16, 2016 (the "Hearing"); and upon the record made before the Court on that date; and the Court having found that the relief requested in the Eleventh Objection is in the best interest of the Debtors' estate, creditors and other parties in interest; and it appearing that sufficient notice of the Eleventh Objection has been given, and the Court having determined that the legal and factual basis set forth in the Eleventh Objection establish cause for

¹ Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the Motion

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Proposed Order Pg 3 of 3

the relief granted herein; and after due deliberation and consideration of the Motion having been

had; and it appearing that good and sufficient cause exists for granting the Eleventh Objection, it

is hereby

ORDERED, that the relief requested in the Eleventh Objection is GRANTED to the

extent set forth below and upon the terms and conditions set forth herein; and it is further

ORDERED, that the Claims listed on Exhibit A as attached hereto, are hereby

reclassified as general unsecured claims, and, in certain instances, reduced to the extent noted in

the attached exhibit; and it is further

ORDERED, that the Debtors' claims and noticing agent, Garden City Group, LLC., and

the Clerk of this Court are authorized to take any and all actions that are necessary or appropriate

to give effect to this Order; and it is further

ORDERED, that this Court shall retain jurisdiction over any and all issues arising from

or related to the implementation and interpretation of this Order.

Dated: March

White Plains, New York

HONORABLE ROBERT D. DRAIN UNITED STATES BANKRUPTCY JUDGE

3674118v.1

13-22840-rdd Doc 1260-3 Filed 02/12/16 Entered 02/12/16 15:03:11 Notice of Plan Administrators Eleventh Omnibus Objection to Incorrectly C Pg 1 of 3

Hearing Date: March 16, 2016 at 10:00 a.m. (Prevailing Eastern Time) Objection Deadline: March 9, 2016 at 4:00 p.m. (Prevailing Eastern Time)

GARFUNKEL WILD, P.C.

Counsel for the Plan Administrator and Estate
111 Great Neck Road

Great Neck, New York 11021

Phone: 516.393-2200

Frone: 516.393-2200 Fax: 516.466-5964 Burton S. Weston Adam T. Berkowitz Phillip Khezri

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re:

SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al¹.,

Debtors.

Chapter 11 Case

No. 13-22840 (RDD) (Jointly Administered)

THE OMNIBUS CLAIMS OBJECTION LISTED BELOW SEEKS TO RECLASSIFY AND IN CERTAIN INSTANCES REDUCE CERTAIN FILED PROOFS OF CLAIM.

YOU ARE RECEIVING THIS NOTICE BECAUSE YOUR CLAIM IS COVERED BY THE ELEVENTH OMNIBUS OBJECTION. YOUR FAILURE TO TIMELY OPPOSE THE RELIEF SOUGHT HEREIN MAY RESULT IN THE GRANTING OF THE RELIEF REQUESTED BY THIS OBJECTION.

NOTICE OF PLAN ADMINISTRATOR'S ELEVENTH OMNIBUS OBJECTION TO INCORRECTLY CLASSIFIED PRIORITY AND SECURED CLAIMS CERTAIN OF WHICH LACK SUFFICIENT SUPPORT

PLEASE TAKE NOTICE, that a hearing on the annexed Eleventh Omnibus Objection

to Claims, dated February 12, 2016 (the "Eleventh Omnibus Objection"), of the Post

Confirmation Estate of Sound Shore Medical Center of Westchester, et al. (the "Estate"), will be

¹ The debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number include: Sound Shore Health System, Inc. (1398), Sound Shore Medical Center of Westchester (0117), The Mount Vernon Hospital (0115), Howe Avenue Nursing Home, Inc., d/b/a Helen and Michael Schaffer Extended Care Center (0781), NRHMC Services Corporation (9137), The M.V.H. Corporation (1514) and New Rochelle Sound Shore Housing, LLC (0117). There are certain additional affiliates of the Debtors who are not debtors and have not sought relief under Chapter 11.

held before the Honorable Robert D. Drain, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Southern District of New York (the "Court"), 300 Quarropas Street, White Plains, New York, on the 16th day of March 2016 at 10:00 a.m. or as soon thereafter as counsel may be heard seeking the relief set forth on Exhibit A to the Eleventh Omnibus Objection.

ALL PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE ELEVENTH OMNIBUS OBJECTION CAREFULLY TO DETERMINE IF A RESPONSE IS REQUIRED. THE FAILURE TO TIMELY FILE A RESPONSE OR OTHERWISE OPPOSE THE OBJECTION MAY RESULT IN THE GRANTING OF THE RELIEF.

PLEASE TAKE FURTHER NOTICE that responses if any, to the proposed Eleventh Omnibus Objection (the "Responses") shall be made in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules for the Southern District of New York, shall state with particularity the grounds upon with such Response is based, and shall be filed with the Bankruptcy Court, in electronic format in accordance with General Order M-399, by utilizing the Court's electronic case filing system at www.nysb.uscourts.gov, or if the same cannot be filed electronically, by manually filing same with the Clerk of the Court together with a cd-rom containing same in Word, Wordperfect or PDF format, with a hard copy provided to the Clerk's Office at the Bankruptcy Court for delivery to the Chambers of the Honorable Robert D. Drain and served on (i) Garfunkel Wild, P.C., 111 Great Neck Road, Great Neck, New York 11021, Attention: Burton S. Weston, Esq., Adam T. Berkowitz, Esq., and Phillip Khezri, Esq., counsel to the Plan Administrator; (ii) Alston & Bird LLP, 90 Park Avenue, New York, New York 10016 Attention: Martin G. Bunin, Esq. and Craig E. Freeman, Esq., counsel to the Committee;

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and (iii) the Office of the United States Trustee for this district so as to be received by all such

parties no later than 4:00 p.m. (Prevailing Eastern Time) on March 9, 2016.

PLEASE TAKE FURTHER NOTICE that if no Responses are timely filed and served

with respect to the Eleventh Omnibus Objection, the Estate may, on or after the Objection

Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed

order annexed to the Eleventh Omnibus Objection, which order may be entered with no further

notice or opportunity to be heard.

PLEASE TAKE FURTHER NOTICE you may obtain copies of a proof of claim from

the website maintained by the Debtors' noticing and claims agent, Garden City Group, LLC

("GCG") at http://www.gcginc.com/cases/soundshore. You can search for the desired proof of

claim using the Claimant's name or the claim number. If you do not have access to the Internet,

you can request a copy of any proof of claim, pleading or service list from GCG by calling the

Sound Shore Medical Center's Information line at 866-300-1288.

PLEASE TAKE FURTHER NOTICE that the hearing on the Eleventh Omnibus

Objection may be adjourned without further notice except as announced in open court on the

Hearing Date, or at any adjourned hearing.

Dated: Great Neck, New York

February 12, 2016

GARFUNKEL WILD, P.C.

Counsel for the Plan Administrator and Estate

By:

Burton S. Weston

Adam T. Berkowitz

Phillip Khezri

111 Great Neck Road

Great Neck, NY 11021

(516) 393-2200