

GARFUNKEL WILD, P.C.
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

Attorney for Estates and Plan Administrator

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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SOUND SHORE MEDICAL CENTER OF
WESTCHESTER, et al.¹,

Chapter 11

Case No.: 13-22840 (RDD)

Debtors.

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**PLAN ADMINISTRATOR'S SIXTEENTH OBJECTION
TO ALLOWANCE OF CERTAIN PROOFS OF CLAIM**

(Employee Claims for which the “Debtors are not Liable”, which were “Previously Satisfied”, which lack “Sufficient Support”, and/or which were “Incorrectly Classified”)

Monica Terrano, as Plan Administrator (the “Plan Administrator”) for the estates of Sound Shore Medical Center of Westchester, and its affiliated debtors (collectively, the “Estates”), by and through her counsel, hereby submits this objection (the “Objection”) which seeks entry of an Order pursuant to 11 USC § 502 and Fed. R. Bankr. P. 3007 reducing or disallowing and expunging certain proofs of claim identified on Exhibit A which were filed by former non-union employees (the “Employee Claims”) seeking either: (a) reimbursement for terminal benefits for which the Debtors are not liable to pursuant to the Debtors’ Personnel

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.

Policy Manual (the “Personnel Policy”), the terms of the Debtors’ retirement plan (the “Retirement Plan”) and/or the Debtors’ confirmed plan of liquidation; and/or (b) for alleged unpaid wages, which the Debtors previously satisfied with a prior payment; and/or (c) miscellaneous other employer related claims for which the Debtors are not liable or for which the claimants failed to provide sufficient supporting documentation.² In support of the Objection, 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.

² On April 18, 2016, the Plan Administrator filed the Fifteenth Omnibus Objection to Claims [Docket No. 1299] which objected to certain Employee Claims on the same or substantially similar grounds as set forth herein. On May 27, 2016, the Court entered an Order granting the Fifteenth Omnibus Objection to Claims [Docket No. 1318] and on July 8, 2016, the Court entered a Supplemental Order granting the Fifteenth Omnibus Objection to Claims [Docket No. 1326]. This Objection relates to Employee Claims which were not included in the Debtors’ Fifteenth Objection for various reasons, including, without limitation, the limit on the number of claims which may be objected to in any one omnibus objection pursuant to Bankruptcy Rules 3007(e)(6) and the omnibus objection procedures approved by this Court [Docket No. 1036]. Additionally, on February 12, 2016, the Plan Administrator filed the Fourteenth Omnibus Objection to Claims which objected to certain Insurance Reimbursement Claims on the same or substantially similar grounds as set forth herein. [Docket No. 1263]. On April 8, 2016, the Court entered an Order granting the Fourteenth Omnibus Objection to Claims [Docket No. 1291].

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 Debtors (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 Debtors’ 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 Objection 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 Sixteenth Objection.

11. The claims that are the subject of this Sixteenth Objection are those claims which were filed by former non-union employees for obligations for which the Debtors' estates are not liable and/or for obligations the Debtors previously satisfied.

12. Upon examining the proofs of claim identified on Exhibit A, the Plan Administrator determined that each such claim was filed by a former employee seeking reimbursement for either: (A) accrued and unused sick time (“Sick Time”); (B) accrued and unused vacation time (“Vacation Time”); (C) 3% salary reduction back pay (“3% Back Pay”); (D) unpaid contributions to the Retirement Plan (“Retirement Contributions”); (E) one week’s worth of unpaid salary (“Lag Pay”); (F) reimbursement for insurance premiums (“Insurance Reimbursement”); and/or (G) other miscellaneous employer related expenses categories (“Other Claims”)³. After comparing the Employee Claims to the Debtors’ books and records, the Plan Administrator objects to the Employee Claims as follows:

Sick Time

13. The Plan Administrator reviewed certain Employee Claims seeking reimbursement for accrued sick hours which were earned, but unused, by employees prior to the termination of their employment.

14. The Debtors’ obligations as to Sick Time for non-union employees is governed by the Debtors’ Personnel Policy. Subsection 1 of Section IV of the Personnel Policy states:

Terminal Sick time pay

*Employees will **not** receive pay for unused or banked sick time when they separate employment. (emphasis added)*

15. Accordingly, the Debtors have no liability for the payment of unused Sick Time and, therefore, the Plan Administrator objects to and seeks to disallow and expunge the Employee Claims to the extent they are based on Sick Time.

³ The Plan Administrator has marked each claim included in Exhibit A to indicate whether such claim is seeking reimbursement for Sick Time, Vacation Time, 3% Back Pay, Retirement Contributions, Lag Pay, Insurance Reimbursement, and/or Other Claims.

Vacation Time

16. The Plan Administrator reviewed certain Employee Claims seeking reimbursement for accrued vacation hours which were earned, but unused, by employees prior to the termination of their employment.

17. The Debtors' obligations as to Vacation Time for non-union employees is governed by the Debtors' Personnel Policy. Subsection 3 of Section IV of the Personnel Policy, states:

Terminal Vacation pay

*Employees will **not** receive pay for unused, unbanked vacation time when they separate employment. (emphasis added)*

18. The Personnel Policy does not include a current provision for banking vacation time and, except as set forth below, did not previously have such a policy. Accordingly, the Debtors have no liability for the payment of unbanked Vacation Time and, therefore, the Plan Administrator objects to and seeks to disallow and expunge the Employee Claims to the extent they are based on unbanked Vacation Time.

19. As noted, the Personnel Policy does include provisions creating two limited bank periods for Vacation Time. The first bank was for accrued and unused time earned up to December 31, 1989 for managerial employees classified as E1 or E2 and all physicians (the "89 Bank"). The 89 Bank was uncapped. The second bank was created for all employees and encompassed accrued and unused vacation time from January 1, 1990 through December 31, 1994 (the "94 Bank"). The 94 Bank was capped at 30 work days' worth of Vacation Time.

20. Therefore, upon their termination, employees were entitled to compensation only for Vacation Time banked on or before December 31, 1989 and for up to 30 days' worth of Vacation Time banked between January 1, 1990 and December 31, 1994 (collectively, the "Maximum Bank"). Accordingly, the Debtors have no liability for banked Vacation Time which exceeds the Maximum Bank and, therefore, the Plan Administrator objects to and seeks to disallow and expunge the Employee Claims to the extent they are based on banked Vacation Time which exceeds the Maximum Bank. In addition the Plan Administrator objects to the Employee Claims to the extent they assert claims for banked Vacation Time which does not match the Debtors' Books and Records. Moreover, because no banked Vacation Time could have been earned after December 31, 1994, a date more than 180 days before the Petition Date, all banked Vacation Time, to the extent otherwise allowable, must be recharacterized as a general unsecured claim.

3% Back Pay

21. The claims for Back Pay stem from a 2007 letter the Debtors' management sent to employees which stated that employee salaries would be reduced by 3% from July 2007 to January 2008 (the "Reduction Period") due to financial constraints on the Debtors. In exchange for the reduction, employees received five additional vacation days.

22. Upon expiration of the Reduction Period, employee salaries were not reinstated to their full rate, but remained reduced by 3% until 2011. Employees were orally informed by the Debtors' management that they would be reimbursed for the 3% Back Pay that was not reinstated from the end of the Reduction Period through 2011.

23. The Plan Administrator is not objecting Employee Claims solely on the basis of a request for reimbursement of 3% Back Pay. The Plan Administrator reviewed the calculations for determining the 3% Back Pay and determined that many of the Employee Claims overstated the amount they are entitled to for 3% Back Pay. Accordingly, the Plan Administrator objects to the portion of Employee Claims based on 3% Back Pay to the extent such claims do not correspond to the Debtors' books and records. In addition, because no portion of the 3% Back Pay was earned during the 180 day period prior to the Petition Date, the Plan Administrator seeks to recharacterize the portion of Employee Claims for 3% Back Pay as general unsecured claims.

Retirement Contributions

24. In 1999, the Debtors established the Retirement Plan. As evidenced by the language of the Retirement Plan, the Debtor has always retained the discretion whether or not to make any employer contributions to the Retirement Plan for a given year. For example, Section 3.1 of the Retirement Plan provides for the level of Debtors' "contributions, if any," whereas Section 3.2 of the Retirement Plan provides how such "Employer Contributions, if any," shall be allocated. Since the Plan's inception in 1999, Section 3.1 of the Retirement Plan has always, in relevant part, provided that "Each Plan Year the Employer will contribute to the Plan such amount . . . as it may in its sole discretion determine . . ."

25. The January 1, 2009 restatement of the Retirement Plan, which received a favorable IRS determination letter on October 12, 2010, reiterated this point by clarifying section 3.2 to read, in relevant part, as follows:

[I]f the Employer elects in its discretion, in accordance with the provisions of Section 3.1, to make a contribution for any given Plan Year, the contribution

made by the Employer, if any, to the Trust Fund for each such Plan Year will be allocated . . .

26. Section 3.1 has always, to the Debtors' knowledge and belief, since the Retirement Plan's inception, given the Debtors the discretion whether or not to make any employer contributions to the Retirement Plan for any given year. Therefore, any claim against the Debtors' estates in respect of contributions due to be made to the Retirement Plan are without merit, as there can be no contributions due to the Retirement Plan unless the Debtors have exercised their discretion to make the contribution by actually making the contribution.

27. Accordingly, the Debtors have no liability for contributions to Retirement Plan and, therefore, the Plan Administrator objects to and seeks to disallow and expunge the Employee Claims to the extent they are based on Retirement Contributions.⁴

Lag Pay

28. Until August 2012, the Debtors paid their employees bi-weekly, with pay checks or direct deposits being made to employees the week after the earning period ended. In September 2012, due to financial difficulties, the Debtors had to delay payments to employees for one week (the "Amended Pay Schedule"). On or around September 6, 2012, a letter was provided to all employees explaining the change in pay schedules.

29. The Amended Pay Schedule continued through termination of the Debtor's Employees. While the Amended Pay Schedule created a change in the timing of when Employee

⁴ Additionally, on November 12, 2013, the Employee Benefits Security Administration of the United States Department of Labor (the "DOL") filed a claim in this case [Claim No. 1420] for alleged unpaid employer contributions into the Retirement Plan since 2004. The DOL's claim states that, "the money claimed by the [DOL] is owed to the [Retirement] Plan or its participants and beneficiaries. The [DOL] requests that payments be made directly to the [Retirement] Plan (or, if appropriate, to its participants or beneficiaries), and not to the department." Subsequent to filing its proof of claim, the DOL conducted an investigation and ultimately issued the Debtors a letter, determining that no further action was necessary. The DOL has since withdrawn its proof of claim.

received their pay, it did not create a gap in payments to Employees. All Employees received pay in full through their final day of employment.

30. Accordingly, the Plan Administrator objects to the portion of Employee Claims based on Lag Pay and such claims must be disallowed and expunged to the extent they are asserted for Lag Pay.

Insurance Premium Reimbursement

31. Upon reviewing the Employee Claims, the Plan Administrator uncovered certain claims which were filed by medical professionals for reimbursement of medical malpractice insurance premiums which the Debtors' estates are not liable for under the Plan

32. The Debtors have no liability on account of the Insurance Reimbursement Claims which were waived pursuant to the confirmed Plan. Section 13.1(b) of the Plan states:

Covered Medical Professionals Injunction. Except as otherwise provided in the Plan, upon the Effective Date, all Persons are permanently enjoined from commencing or continuing any medical malpractice or related action against any Covered Medical Professional and/or from enforcing, attaching, collecting or recovering in any manner any judgment, award, decree or order against a Covered Medical Professional with respect to any such actions, provided however, that such injunction shall not extend to recoveries against any available insurance. ***In exchange for this injunction, each Covered Medical Professional shall be deemed to waive any Indemnification Claim and any Claims against the Debtors and their Estates, administrative or otherwise, related to, or arising in connection with, the Debtors' alleged obligation to purchase or provide medical malpractice insurance and/or any related extended reporting period coverage,*** provided that the waiver of the Indemnification Claims and other claims hereunder shall not impair the injunction in this Section of the Plan and neither the waiver of the Indemnification Claims, nor this injunction shall release the obligations of any insurance company to defend a Covered Medical Professional under an otherwise applicable insurance policy. (emphasis added)

33. Accordingly, the Plan Administrator objects to the portion of Employee Claims based on Insurance Reimbursement and such claims must be disallowed and expunged to the extent they are asserted for Insurance Reimbursement. This relief was previously granted with respect to a number of other Covered Medical Professionals in connection with the Fourteenth Omnibus Objection to Claims.

Other Claims

34. In addition to the above categories, certain Employee Claims included claims for miscellaneous items, which in some instances, the Plan Administrator objects to. The basis for the Plan Administrator's objections to the Other Claims are either because the Debtors are not liable for such claims or because the claims lack sufficient supporting documentation. To the extent the Plan Administrator has identified claims which fall within the "Other" category, they are included as category "G" on Exhibit A and an explanation has been provided for the basis of the objection.

35. The Plan Administrator thus seeks entry of an order or orders pursuant to Section 502 of the Bankruptcy Code and Rule 3001 of the Federal Rules of Bankruptcy Procedure disallowing and expunging the Employee Claims on Exhibit A.

BASIS FOR RELIEF REQUESTED

36. 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).

37. 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)).

38. As set forth herein, the Plan Administrator has diligently and carefully reviewed and scrutinized each of the proofs of claim filed in this case and has determined that the claims set forth on Exhibit A hereto are not claims for which the Debtors are liable or because such claims were previously satisfied through payment by the Debtors. The Plan Administrator thus seeks to reduce or disallow and expunge each of the objectionable claims identified on Exhibit A.

RESERVATION OF RIGHTS

39. The Plan Administrator reserves all rights to object to any surviving claims asserted against the Debtors whether asserted or unasserted by any of the claimants affected by the Objection. Should one or more of the objections addressed herein be denied or dismissed, the Plan Administrator reserves her rights to further object to the disputed claim on any other grounds, discovered by the Plan Administrator during the pendency of this case.

NOTICE

40. Notice of this Sixteenth Objection will be given by mailing a copy of this Sixteenth Objection and the proposed order to (i) the Office of the United States Trustee for this district, (ii) counsel for the Committee, (iii) each of the claimants listed on Exhibit A, at their

respective addresses as set forth on such exhibit, and (iv) each of the entities who have filed a notice of appearance in accordance with Bankruptcy Rule 2002 and all other parties required to be notified under the Case Management Order. In addition, as required under the Order Approving Omnibus Claim Objection Procedures [Docket No. 1036], each claimant whose claim is subject to this Sixteenth Objection has received, in such claimant's respective notice packet, a separate individualized notice informing the claimant that its claim is covered by this Sixteenth Objection and that the failure to timely oppose the objection, as set forth in the notice, may result in the grant of the relief requested by this Sixteenth Objection.

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
July 15, 2016

GARFUNKEL WILD, P.C.
Attorney for Estates and Plan Administrator

By: /s/ Adam T. Berkowitz
Burton S. Weston
Adam T. Berkowitz
Phillip Khezri
111 Great Neck Road
Great Neck, NY 11021
(516) 393-2200

GARFUNKEL WILD, P.C.
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re:

SOUND SHORE MEDICAL CENTER OF
WESTCHESTER, et al.¹

Chapter 11
Case No. 13-22840 (RDD)

Debtors.

(Jointly Administered)

-----X

**DECLARATION OF MONICA TERRANO IN
SUPPORT OF SIXTEENTH 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 (“PA”) for the Estate of Sound Shore Medical Center of Westchester, and its debtor affiliates (the “Estate”). In my capacity as the PA, I am authorized to submit this declaration (the “Declaration”) in support of the Estate’s Sixteenth Omnibus Objection to Claims (the “Sixteenth Objection”)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, without limitation, Proofs of Claim (as defined below), and correspondence by the Debtors' Employee Benefits Counsel, Smith & Downey, P.A.; (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 Sixteenth 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.

THE EMPLOYEE CLAIMS

5. I am generally familiar with the information contained in the Sixteenth Objection. Based on my review of the Proofs of Claim, I assisted the Estate's bankruptcy counsel in the preparation of the Sixteenth Objection and related schedules by identifying claims filed by former non-union employees for which the Debtors are not liable, which have been satisfied, which do not match the Debtors' books and records, which lack sufficient support, and/or which were incorrectly classified (the "Employee Claims").

6. In evaluating the Employee Claims, the Debtors and its advisors performed in-depth comparisons of the claims reflected on the Debtors' books and records, and each of the filed proofs of claim (including supporting documentation) and ultimately determined that each Employee Claim, either in whole or part, was not a liability of the Debtors' estate, had been previously satisfied, did not match the Debtors' books and records, and/or was incorrectly classified. With respect to the Employee Claims which asserted Insurance Reimbursement, the Debtors and its advisors reviewed each of the filed proofs of claim (including supporting documentation) and ultimately determined that each of the Insurance Reimbursement Claims was filed by a Covered Medical Professional, as defined in the plan, and thus such Insurance Reimbursement Claims have been waived pursuant to the Debtors' confirmed Plan. Therefore, I believe that reduction, disallowance and expungement, and/or recharacterization of the Employee Claims, for the reasons set forth in the Sixteenth 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: July 15, 2016
Great Neck, New York

/s/ Monica Terrano
Monica Terrano, as Plan Administrator

EXHIBIT A

EMPLOYEE CLAIMS

Creditor Name	Claim #	Total Stated Claim	A - Asserted Sick Time	B - Asserted Vacation Time	C - Asserted 3% Back Pay	D - Asserted Retirement Contributions	E - Asserted Lag Pay	F - Asserted Insurance Reimbursement	G - Asserted Other Claims	Proposed Surviving Claim	Basis for Objection
BATORFALVY, BOHDAN 57 RENEE LN BARDONIA, NY 10954-2140	477	Total Stated Claim: \$1,000,000.00* Total Administrative Claim: \$0.00 Total Priority Claim: Unliquidated Total Secured Claim: \$1,000,000.00 Total Unsecured Claim: \$0.00						\$1,000,000.00		Unsecured: \$0	F: The claim for tail insurance coverage is waived pursuant to Section 13.1(b) of the Debtors' confirmed First Amended Plan of Liquidation
BLAKIME, EVELYN 14 POPLAR ST YONKERS, NY 10701	1249	Total Stated Claim: \$738.21 Total Administrative Claim: \$738.21 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00	\$738.21							Unsecured: \$0	A: The Debtors have no obligation for Sick Time
COHEN, JUSTIN 104 WINTERGREEN DR MANALAPAN, NJ 07726	1417	Total Stated Claim: \$1,287.00 Total Administrative Claim: \$1,287.00 Total Priority Claim: \$0.00 Total Secured: \$0.00 Total Unsecured: \$0.00							\$1,287.00	Unsecured: \$0	G: The Employee Claim asserts claims for unpaid wages and uniform allowance. The Debtors' books and records reflect that all wages were paid in full and that the Debtors have no obligation for asserted "uniform allowance", as all residents had amounts deducted from their paychecks for uniforms.
CORON, ROGER 37 CARRINGTON DR GREENWICH, CT 06831	1493	Total Stated Claim: \$24,989.00 Total Administrative Claim: \$24,989.00 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00						\$24,989.00		Unsecured: \$0	F: The claim for tail insurance coverage is waived pursuant to Section 13.1(b) of the Debtors' confirmed First Amended Plan of Liquidation
CORREIA, SILVIE MARIA 117 CLAREMONT AVE MOUNT VERNON, NY 10550	1381	Total Stated Claim: \$4,127.24 Total Administrative Claim: \$4,127.24 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00	\$1,407.39			\$2,719.85				Unsecured: \$0	A: The Debtors have no obligation for Sick Time D: The Debtors have no obligation for Retirement Contributions
DE ROSE, JOSEPH 916 EDISON AVE BRONX, NY 10465	1371	Total Stated Claim: \$9,639.57 Total Administrative Claim: \$9,639.57 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00	\$2,171.32	\$2,157.83		\$5,310.42				Unsecured: \$0	A: The Debtors have no obligation for Sick Time B: This Claim asserts Vacation Time which was previously allowed in another Claim filed by the Claimant. The Debtors previously objected to Claimant's Claim no. 893 as part of the Fifteenth Omnibus Objection to Claims. The Debtors and the Claimants thereafter agreed to an allowed amount of \$26,603.61 for Claimant's Vacation Time as part of Claim no. 893. The Debtors have no further obligation to Claimant for asserted Vacation Time as part of this Claim. D: The Debtors have no obligation for Retirement Contributions
DEVINE MD, PATRICIA 8 HAGEMAN COURT KATONAH, NY 10536	591	Total Stated Claim: \$620,532.78* Total Administrative Claim: \$0.00 Total Priority Claim: \$12,475.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$608,067.78*	\$180,770.67	\$7,532.11		\$182,230.00		\$250,000.00		Unsecured: \$0	A: The Debtors have no obligation for Sick Time B: The Debtors' books and records reflect 0 hours of banked vacation time totaling \$0 D: The Debtors have no obligation for Retirement Contributions F: The portion of the claim for tail insurance coverage is waived pursuant to Section 13.1(b) of the Debtors' confirmed First Amended Plan of Liquidation
DEVINE, DR. PATRICIA ANN 8 HAGEMAN CT KATONAH, NY 10536	1401	Total Stated Claim: \$185,113.55 Total Administrative Claim: \$185,113.55 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00	\$7,532.11	\$7,532.11		\$6,049.33		\$164,000.00		Unsecured: \$0	A: The Debtors have no obligation for Sick Time B: The Debtors' books and records reflect 0 hours of banked vacation time totaling \$0 D: The Debtors have no obligation for Retirement Contributions F: The portion of the claim for tail insurance coverage is waived pursuant to Section 13.1(b) of the Debtors' confirmed First Amended Plan of Liquidation
DIBUONO, PHILIP 49 HALCYON TERR NEW ROCHELLE, NY 10801	1205	Total Stated Claim: \$1,186.75 Total Administrative Claim: \$1,186.75 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00				\$1,186.75				Unsecured: \$0	D: The Debtors have no obligation for Retirement Contributions
HALPERN, MICHELE 961 GREEN MEADOW LN MAMARONECK, NY 10543	1453	Total Stated Claim: \$45,000.00 Total Administrative Claim: \$45,000.00 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00	\$45,000.00							Unsecured: \$0	A: The Debtors have no obligation for Sick Time
HEMMER, NEAL 22 FARMHOUSE RD CONGERS, NY 10920	724	Total Stated Claim: \$17,351.92* Total Administrative Claim: \$0.00 Total Priority Claim: \$17,351.92* Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00				\$17,351.92				Unsecured: \$0	D: The Debtors have no obligation for Retirement Contributions
HOPPE, BOB 67 NORMA RD HARRINGTON PARK, NJ 07640	757	Total Stated Claim: \$31,551.21 Total Administrative Claim: \$0.00 Total Priority Claim: \$31,551.21 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00				\$31,551.21				Unsecured: \$0	D: The Debtors have no obligation for Retirement Contributions
KURIAN, SUSAN 34 BALMORAL CRESCENT WHITE PLAINS, NY 10607	1383	Total Stated Claim: \$22,865.50* Total Administrative Claim: \$22,865.50* Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00	Asserted but unliquidated		Asserted but unliquidated	Asserted but unliquidated	Asserted but unliquidated			Unsecured: \$1,488.90	A: The Debtors have no obligation for Sick Time C: The Debtors' books and records reflect an amount of \$1,488.90 for 3% Back Pay D: The Debtors have no obligation for Retirement Contributions E: Lag Pay has been previously satisfied

Creditor Name	Claim #	Total Stated Claim	A - Asserted Sick Time	B - Asserted Vacation Time	C - Asserted 3% Back Pay	D - Asserted Retirement Contributions	E - Asserted Lag Pay	F - Asserted Insurance Reimbursement	G - Asserted Other Claims	Proposed Surviving Claim	Basis for Objection
LAKSHMI, KAMESWARI 218 VICTORY BLVD NEW ROCHELLE, NY 10804	1449	Total Stated Claim: \$1,730.76 Total Administrative Claim: \$1,730.76 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00					\$1,730.76			Unsecured: \$0	E: Lag Pay has been previously satisfied
MCPARTLAND, ALDA 3353 CAMPBELL DR BRONX, NY 10465	1404	Total Stated Claim: \$1,700.93 Total Administrative Claim: \$1,700.93 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00				\$1,700.93				Unsecured: \$0	D: The Debtors have no obligation for Retirement Contributions
MULVEY, GAIL 15 CHIMNEY POT LN ARDSLEY, NY 10502	541	Total Stated Claim: \$5,588.48 Total Administrative Claim: \$0.00 Total Priority Claim: \$838.26 Total Secured Claim: \$0.00 Total Unsecured Claim: \$4,750.22	Asserted but unliquidated	Asserted but unliquidated			Asserted but unliquidated			Unsecured: \$0	A: The Debtors have no obligation for Sick Time B: The Debtors' books and records reflect 0 hours of banked vacation time totaling \$0 E: Lag Pay has been previously satisfied
SANTORO, ROSEANN 106 COUNTRY RIDGE RD SCARSDALE, NY 10583	1192	Total Stated Claim: Unliquidated		Asserted but unliquidated						Unsecured: \$8,395.99	B: The Debtors' books and records reflect 162.8 hours of banked vacation time totaling \$8,395.99
SANTORO, ROSEANN 106 COUNTRY RIDGE RD SCARSDALE, NY 10583	863	Total Stated Claim: Unliquidated		Asserted but unliquidated						Unsecured: \$0	B: Claimant's allowed Vacation Time based on the Debtor's books and records is asserted in Claim no. 1192
SCHANZER, JEFFREY 17 WALWORTH TER WHITE PLAINS, NY 10606	205	Total Stated Claim: \$4,756.46 Total Administrative Claim: \$0.00 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$4,756.46		\$4,756.46						Unsecured: \$0	B: This Claim asserts Vacation Time which was previously allowed in another Claim filed by the Claimant. The Debtors previously objected to Claimant's Claim no. 944 as part of the Fifteenth Omnibus Objection to Claims. Thereafter the Court entered an Order allowing Claimant's Vacation Time in an amount of \$8,009.04. The Debtors have no further obligation to Claimant for asserted Vacation Time.
SCHANZER, JEFFREY 17 WALWORTH TER WHITE PLAINS, NY 10606	1405	Total Stated Claim: \$3,289.36 Total Administrative Claim: \$3,289.36 Total Priority: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00				\$3,289.36				Unsecured: \$0	D: The Debtors have no obligation for Retirement Contributions
SUN, SUNG WU 500 CENTRAL PARK AVE #433 SCARSDALE, NY 10583	707	Total Stated Claim: \$3,900,000.00* Total Administrative Claim: \$0.00 Total Priority Claim: \$3,900,000.00* Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00						\$3,900,000		Unsecured: \$0	F: The claim for tail insurance coverage is waived pursuant to Section 13.1(b) of the Debtors' confirmed First Amended Plan of Liquidation
TEN EYCK, ROBIN 9 BROOKSIDE AVE PELHAM, NY 10803	1379	Total Stated Claim: \$4,511.64 Total Administrative Claim: \$4,511.64 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00	\$705.13	\$1,269.23		\$2,537.27				Unsecured: \$0	A: The Debtors have no obligation for Sick Time B: The Debtors' books and records reflect 0 hours of banked vacation time totaling \$0 D: The Debtors have no obligation for Retirement Contributions

*Denotes an unliquidated component

EXHIBIT B

PROPOSED ORDER

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SOUND SHORE MEDICAL CENTER OF
WESTCHESTER, et al.

Chapter 11
Case No. 13-22840 (RDD)

Debtors.

(Jointly Administered)

ORDER GRANTING SIXTEENTH OMNIBUS OBJECTION TO CLAIMS

THIS MATTER having come before the Court upon the objection of the Plan Administrator appointed in these cases (the "Sixteenth Objection")¹ seeking entry of an order pursuant to 11 U.S.C. § 502 and Rule 3007 of the Federal Rules of Bankruptcy Procedure expunging, and/or disallowing each of the proofs of claim listed on Exhibit A attached hereto, on the basis that the Debtors are not liable for such claims, because such claims were previously satisfied, and/or because such claim lack sufficient support; the Court having reviewed the Sixteenth 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 the Sixteenth Objection having come before the Court for a hearing held on August 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 Sixteenth Objection is in the best interest of the Debtors' estates, creditors and other parties in interest; and it appearing that sufficient notice of the Sixteenth Objection has been given, and the Court having determined that the legal and factual basis set forth in the Sixteenth Objection establish cause for 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 Sixteenth Objection, it is hereby

ORDERED, that the relief requested in the Sixteenth Objection is GRANTED to the extent set forth below and upon the terms and conditions set forth herein; and it is further

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

ORDERED, that the Claims listed on Exhibit A, as attached hereto, are hereby expunged and disallowed, reduced, and/or reclassified to the extent set forth in Exhibit A; 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 Order is deemed to be a separate order with respect to each claim covered hereby; and it is further

ORDERED, that all rights of the Plan Administrator to object to any surviving claims against the Debtors, whether asserted or unasserted by any of the claimants affected by the Sixteenth Objection, and to further object to the surviving claims on any other grounds discovered by the Plan Administrator during the pendency of this case are hereby reserved; 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: August ____, 2016
White Plains, New York

HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

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

GARFUNKEL WILD, P.C.
Counsel for the 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

-----X

In re:

SOUND SHORE MEDICAL CENTER OF
WESTCHESTER, et al¹.,

Debtors.

Chapter 11 Case

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

-----X

THE OMNIBUS CLAIMS OBJECTION LISTED BELOW SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. YOU ARE RECEIVING THIS NOTICE BECAUSE YOUR CLAIM IS COVERED BY THE SIXTEENTH 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 SIXTEENTH OMNIBUS OBJECTION TO EMPLOYEE CLAIMS FOR WHICH THE DEBTORS ARE NOT LIABLE, WHICH WERE PREVIOUSLY SATISFIED, WHICH LACK SUFFICIENT SUPPORT, AND/OR WHICH WERE INCORRECTLY CLASSIFIED

PLEASE TAKE NOTICE, that a hearing on the annexed Sixteenth Omnibus Objection to Claims, dated July 15, 2016 (the “Sixteenth Omnibus Objection”), of the Post Confirmation

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.

Estate of Sound Shore Medical Center of Westchester, et al. (the “Estate”), will be 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 August 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 Sixteenth Omnibus Objection.

ALL PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE SIXTEENTH 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 Sixteenth 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 which 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;

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 August 9, 2016.

PLEASE TAKE FURTHER NOTICE that if no Responses are timely filed and served with respect to the Sixteenth 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 Sixteenth 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 Sixteenth 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
July 15, 2016

GARFUNKEL WILD, P.C.
Counsel for the Estates and Plan Administrator
By: /s/ Adam T. Berkowitz
Burton S. Weston
Adam T. Berkowitz
Phillip Khezri
111 Great Neck Road
Great Neck, NY 11021
(516) 393-2200