

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

Counsel for the Estates and the Plan Administrator

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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

Chapter 11

Case No.: 13-22840 (RDD)

Debtors.
-----X

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

(Retiree Claims for which the “Debtors are not Liable”, which were “Previously Satisfied”, which do not match the “Debtors’ Books and Records” 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 omnibus objection (the “Objection”) seeking entry of an Order pursuant to 11 USC § 502 and Fed. R. Bankr. P. 3007 disallowing and expunging certain proofs of claim identified on Exhibit A which were filed by former non-union employees who were not employed by the Debtors on the Petition Date (the “Retirees”) for certain benefits for which the Debtors are not liable, which were previously satisfied, which do

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.

not match the Debtors' book and records, and/or which were not correctly classified (the "Retiree Claims", and each a "Retiree Claim"). 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.

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 Seventeenth Objection.

11. The claims that are the subject of this Seventeenth Objection are claims filed by Retirees for which the Debtors are not liable, claims which were previously satisfied through payment by the Debtors, claims that do not match the Debtors’ books and records, and/or claims which were incorrectly classified.

12. Upon examining the proofs of claim identified on Exhibit A, the Plan Administrator determined that each such claim was filed by a Retiree seeking reimbursement for: (a) severance payments (“Severance Payments”); (b) health benefits under the Retirement Benefit Plans (as defined herein) (“Health Benefits”); (c) life insurance benefits (“Life Insurance”); and/or (d) unpaid contributions to the Retirement Contributions (“Retirement

Contributions”).² After comparing the Employee Claims to the Debtors’ books and records, the Plan Administrator objects to the Retiree Claims as follows:

Severance Payments

13. Prior to the Petition Date, the Debtors’ management entered into individual severance agreements (each a “Severance Agreement” and collectively, the “Severance Agreements”) with certain employees. The Debtors agreed to make fixed Severance Payments to employees in exchange for each employee’s agreement to retire on specific dates.

14. In accordance with the terms of the Severance Agreements, prior to the Petition Date, the Debtors commenced payments to the Retirees. Upon the filing of the Debtors’ bankruptcy petitions, scheduled Severance Payments to the Retirees should have discontinued, as the Severance Payments were prepetition obligations.

15. However, due to a management oversight, Severance Payments continued from the Petition Date through approximately September 2013. Upon discovering the oversight, the payments were stopped. Exhibit A attached hereto includes the amount received by each Retiree after the Petition Date. Due to the nature of these claims, the Plan Administrator is not seeking to claw-back any payments made to Retirees, however, the Plan Administrator seeks to withhold further payment on account of Retiree Claims for Severance Payments to the extent Retirees received postpetition payments in excess of what they would have otherwise received in postpetition distributions under the Plan.

16. Due to the continuation of Severance Payments postpetition, all but two (2) Retirees received Severance Payments in excess of the \$12,475 statutory priority limit applicable

² The Debtors have marked each claim included in Exhibit A to indicate whether such claim is seeking reimbursement for Severance Payments, Health Benefits, Life Insurance, and/or Retirement Contributions.

to the Severance Payments.³ Accordingly, the Plan Administrator seeks to reduce and reclassify, to the extent necessary, the portion of each Retiree Claim related to Severance Payments, in order to reconcile each such claim with the Debtors' book and records and to properly reflect the remaining priority claim, if any, as well as the remaining general unsecured claim, if any.

17. Accordingly, for the foregoing reasons, the Plan Administrator seeks to reduce, reclassify, and/or, in certain instances, exclude further distributions for Severance Payment Retiree Claims to the extent set forth in Exhibit A.⁴

Health Benefits

18. Prior to the Petition Date, the Debtor provided the Retirees with certain benefits under the Health, Prescription Drug, and Dental Plan for Retired Professional, Managerial, and Clerical Staff of Sound Shore Medical Center and the Sound Shore Medical Center Health, Prescription Drug, and Dental Plan for Members of Administrative Council (collectively, the "Retirement Benefit Plans").

19. The Retirement Benefit Plans provided certain Health Benefits for the Retirees, however, such Health Benefits were voluntary and the Debtors had no obligation to continue providing such benefits to Retirees. The "Introduction" section of the Retirement Benefit Plans makes this abundantly clear: "The Employer fully intends to maintain this Plan indefinitely. However, it reserves the right to terminate, suspend, discontinue, or amend the Plan at any time

³ § 507(a)(4) of the Bankruptcy Code provides for a priority claim for up to \$12,475 for severance earned within 180 days of the Petition Date.

⁴ Section 1114 of the Bankruptcy Code does not apply to the Severance Payments under the Severance Agreements, as such amounts are not a "retiree benefit" under Section 1114 because they are not "payments to any entity or person for the purpose of providing or reimbursing payments for retired employees and their spouses and dependents, for medical, surgical, or hospital care benefits, or benefits in the event of sickness, accident, disability, or death under any plan, fund, or program (through the purchase of insurance or otherwise) maintained or established in whole or in part by the debtor prior to filing a petition commencing a case under this title."

and for any reason.” Furthermore, the Retirement Benefit Plans also state that, “[i]f the Plan is terminated, amended, or benefits are eliminated, the rights of [Retirees] are limited to Covered Charges⁵ incurred before termination, amendment or elimination.”

20. Accordingly, the Debtors have no liability for Health Benefits, and, therefore, the Plan Administrator seeks to disallow and expunge the portion of Retiree Claims to the extent they are based on Health Benefits.⁶

Life Insurance

21. Prior to the Petition Date, the Debtors’ provided its employees with Life Insurance as a voluntary benefit. Retirees continued to receive Life Insurance after leaving employment with the Debtor, with the coverage amount reducing yearly until the minimum coverage amount of \$1,000 was reached.

22. Subsequent to the Petition Date, the Debtors’ assets were sold on November 6, 2013 pursuant to Court orders dated August 8, 2013 and October 15, 2013 [Docket Nos. 259 and 381]. In connection with the sale, the Debtors’ employees were terminated and the Debtors ceased providing Life insurance for employees and the Retirees.

23. After discussions with the Debtors’ former head of human resources, the Plan Administrator is informed that the terms by which the Debtors were providing Life Insurance to

⁵ The Retirement Benefit Plans define a “Covered Charge” as, “the [a]llowed [c]harges that are charged by covered [p]roviders for medical services or supplies that are covered according to [p]lan provisions, limitations, and exclusions.”

⁶ The Debtors provided the Health Benefits without any contractual obligation to do so and the plan documents and applicable non-bankruptcy law permit termination outside of the bankruptcy process. Accordingly, the Debtors may terminate the benefits without having to go through the procedures, or meet the requirements of Section 1114 of the Bankruptcy Code, to the extent such section is applicable. See In re Delphi Corp., 2009 WL 637315 (Bankr. S.D. N.Y. 2009), reh’g denied and opinion modified on other grounds, 2009 WL 637259 (Bankr. S.D.N.Y. 2009); but see In re Visteon Corp., 612 F.3d 210 (3d Cir. 2010), as amended (July 15, 2010), as amended (July 19, 2010) (holding a debtor may terminate retiree benefits during the pendency of a bankruptcy case by complying with the terms of Section 1114, regardless of whether the contractual language allows termination outside of bankruptcy).

its employees were not reduced to writing and were not incorporated into any official employment related documentation. Accordingly, the Debtors had no obligation to continue providing such benefits to its employees, as such benefits did not vest with the Debtors' employees and, therefore, the Plan Administrator seeks to disallow and expunge the Retiree Claims to the extent they are based on Life Insurance.⁷

Retirement Contributions

24. In 1999, the Debtors established their retirement plan (the "Retirement Plan"). As evidenced by the language of the Retirement Plan, the Debtors have 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 . . .

⁷ The Debtors provided Life Insurance without any contractual obligation to do so, and, therefore, Section 1114 of the Bankruptcy Code is not applicable, to the extent such section would otherwise be applicable. See note 3.

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.⁸

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.⁹

BASIS FOR RELIEF REQUESTED

28. 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).

29. 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

⁸ 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.

⁹ The Fifteenth Omnibus Objection to Claims [Docket No. 1299] filed on April 18, 2016 and the Sixteenth Omnibus Objection [Docket No. 1329] filed on July 17, 2016 by the Plan Administrator objected to certain claims for Retiree Contributions asserted by former employees 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]. A hearing on the Sixteenth Omnibus Objection has not been held as of the filing of this Objection.

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)).

30. 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, such claims were previously satisfied through payment by the Debtors, such claims do not match the Debtors’ books and records, and/or such claims were incorrectly classified. The Plan Administrator thus seeks to reduce, reclassify, and/ or disallow and expunge each of the objectionable claims identified on Exhibit A, as well as withhold payment on account of certain surviving claims.

RESERVATION OF RIGHTS

31. 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

32. Notice of this Seventeenth Objection will be given by mailing a copy of this Seventeenth 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 Seventeenth Objection has received, in such claimant's respective notice packet, a separate individualized notice informing the claimant that its claim is covered by this Seventeenth 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 Seventeenth 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
August 15, 2016

GARFUNKEL WILD, P.C.
Counsel for the Estates and the 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.
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

Attorney for Estates and Plan Administrator

**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 SEVENTEENTH 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 Seventeenth Omnibus Objection to Claims (the "Seventeenth 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 Seventeenth 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 with the Debtors' former head of human resources; (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 Seventeenth 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 RETIREE CLAIMS

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

6. In evaluating the Retiree 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 Retiree 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. Additionally, certain Retiree Claims received a greater distribution postpetition than they would have otherwise been entitled to under the Debtors' Plan. Therefore, I believe that reduction, disallowance and expungement, and/or recharacterization of the Retiree Claims, and in certain instances the withholding of further payment, for the reasons set forth in the Seventeenth 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: August 15, 2016
Great Neck, New York

/s/ Monica Terrano
Monica Terrano, as Plan Administrator

EXHIBIT A

Creditor Name	Claim #	Total Stated Claim	A - Asserted Severance Payments	Severance Agreement Information	B - Asserted Health Benefits	C - Asserted Life Insurance	D - Asserted Retirement Contributions	Proposed Surviving Claim	Basis for Objection	Total of Claims
ARCHIGIAN, DOROTHY M 15 BRYANT CRESCENT WHITE PLAINS, NY 10605	655	Total Stated Claim: \$2,115.10 Total Administrative Claim: \$0.00 Total Priority Claim: \$2,115.10 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00	\$29,615.00	Initial Face Amount: \$88,845.34 Prepetition Payments: \$25,913.23 Postpetition Payments: \$33,317.01 Amount Received Above Priority Cap: \$20,842.01 Face Amount of Remaining Severance: \$29,615.10	\$10,000.00	\$12,500.00		Unsecured: \$29,615.10, to share in any distribution with all other general unsecured creditors only after general unsecured creditors, as a class, receive a distribution of 41.31% on account of their unsecured claims	A: Claimant's severance agreement provides for monthly payments, which total, in the Debtor's books and records reflect that claimant received \$25,913.23 prepetition and \$33,317.01 postpetition, leaving an aggregate balance of \$29,615.10. In addition, the amounts paid to claimant should have had, as of the Petition Date, a \$22,892.11 claim, of which \$12,477.01 priority, with the remaining \$10,415.10 portion becoming a general unsecured claim (if Claimant). In addition to the \$12,475.00 claimant received on account of the claim, claimant received \$20,842.01, which equals a 41.31% distribution on account of the claim. Accordingly, to prevent a further imbalance in distributions, the Plan Administrator seek the extent necessary, the outstanding severance balance to a general unsecured claim (the "Remaining Unsecured Severance Claim"). No distributions shall be made on account of their general unsecured claims.	
BUTTE, JUANITA 414 S PEBBLE BEACH BLVD SUN CITY CENTER, FL 33573	840	Total Stated Claim: \$10,148.00 Total Administrative Claim: \$0.00 Total Priority Claim: \$10,148.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00			\$10,148.00			Unsecured: \$0	B: The Debtors have no obligation for Health Benefits	
BUTTE, JUANITA 414 S PEBBLE BEACH BLVD SUN CITY CENTER, FL 33573	1521	Total Stated Claim: \$10,148.00 Total Administrative Claim: \$0.00 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00			\$10,148.00			Unsecured: \$0	B: The Debtors have no obligation for Health Benefits	
CARNIATO, DONALD NRHC 16 GUION PL NEW ROCHELLE, NY 10801	622	Total Stated Claim: \$165,720.16 Total Administrative Claim: \$0.00 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$165,720.16					\$165,720.16	Unsecured: \$0	D: The Debtors have no obligation for Retirement Contributions. To the extent this claim is not paid, claimant has not included a copy of any such Severance Agreement in the Debtor's books and records reflect that no such Severance Agreement exists between claimant and the Debtors.	
CERRITO, SALVATORE M 7 POND VIEW DR NEW FAIRFIELD, CT 06812	744	Total Stated Claim: \$33,257.00 Total Administrative Claim: \$0.00 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$33,257.00			\$33,257.00			Unsecured: \$0	B: The Debtors have no obligation for Health Benefits	
CHIERA, CARMELA 2261 PALMER AVE APT 4-O NEW ROCHELLE, NY 10801	910	Total Stated Claim: \$76,149.97 Total Administrative Claim: \$0.00 Total Priority Claim: \$54,083.30 Total Secured Claim: \$0.00 Total Unsecured Claim: \$22,066.67	\$22,066.67	Initial Face Amount: \$44,133.85 Prepetition Payments: \$16,262.08 Postpetition Payments: \$11,882.22 Amount Remaining up to Priority Cap: \$592.78 Face Amount of Remaining Severance: \$15,989.55			\$54,083.30	Priority: \$592.78 Unsecured: \$15,989.77	A: Claimant's severance agreement provides for monthly payments, which total, in the Debtor's books and records reflect that claimant received \$16,262.08 prepetition and \$11,882.22 postpetition, leaving an aggregate balance of \$15,989.55. In addition to the amounts paid to claimant should have had, as of the Petition Date, a \$27,871.77 claim, of which \$15,989.55 priority, with the remaining \$11,892.22 portion becoming a general unsecured claim (if Claimant). In addition to the \$15,989.55 claimant received on account of the claim, claimant received \$592.78 of the remaining severance balance to a priority claim in the amount of \$592.78 and a general unsecured claim in the amount of \$15,989.77.	
COOKE, BARBARA 400 PROSPECT AVE INTERLACHEN, FL 32148	785	Total Stated Claim: \$45,925.85 Total Administrative Claim: \$0.00 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$45,925.82	\$45,925.85	Initial Face Amount: \$153,347.84 Prepetition Payments: \$57,433.80 Postpetition Payments: \$49,988.22 Amount Received Above Priority Cap: \$37,513.22 Face Amount of Remaining Severance: \$45,925.85				Unsecured: \$45,925.85, to share in any distribution with all other general unsecured creditors only after general unsecured creditors, as a class, receive a distribution of 44.95% on account of their unsecured claims	A: Claimant's severance agreement provides for monthly payments, which total, in the Debtor's books and records reflect that claimant received \$57,433.80 prepetition and \$49,988.22 postpetition, leaving an aggregate balance of \$45,925.82. In addition to the amounts paid to claimant should have had, as of the Petition Date, a \$95,914.04 claim, of which \$12,477.01 priority, with the remaining \$83,437.03 portion becoming a general unsecured claim (if Claimant). In addition to the \$12,475.00 claimant received on account of the claim, claimant received \$37,513.22, which equals a 44.95% distribution on account of the claim. Accordingly, to prevent a further imbalance in distributions, the Plan Administrator seek the extent necessary, the outstanding severance balance to a general unsecured claim (the "Remaining Unsecured Severance Claim"). No distributions shall be made on account of their general unsecured claims.	
IVANOFF, JANET 2016 16TH AVE SW VERO BEACH, FL 32962	461	Total Stated Claim: \$18,000.00 Total Administrative Claim: \$0.00 Total Priority Claim: \$18,000.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00			\$18,000.00			Unsecured: \$0.00	B: The Debtors have no obligation for Health Benefits	
JOHNSON, LAURA 1 ODELL PL APT 1D NEW ROCHELLE, NY 10801	554	Total Stated Claim: \$9,298.00 Total Administrative Claim: \$0.00 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$9,298.00			\$9,298.00	\$1,000.00		Unsecured: \$0	B: The Debtors have no obligation for Health Benefits C: The Debtors have no obligation for Life Insurance	

Creditor Name	Claim #	Total Stated Claim	A - Asserted Severance Payments	Severance Agreement Information	B - Asserted Health Benefits	C - Asserted Life Insurance	D - Asserted Retirement Contributions	Proposed Surviving Claim	Reason for Objection
MILITE, MARY KATHLEEN 24646 ROYALE RIDGE LAGUNA NIGUEL, CA 92677	540	Total Stated Claim: \$33,645.46 Total Administrative Claim: \$0.00 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$33,645.46	\$11,145.46	Initial Face Amount: \$48,216.03 Prepetition Payments: \$16,771.04 Amount Received Above Priority Cap: \$2,199.66 Face Amount of Remaining Severance: \$16,770.93	\$10,000.00	\$12,500.00		Unsecured: \$16,770.93, to share in any distribution with all other general unsecured creditors only after general unsecured creditors, as a class, receive a distribution of 11.60% on account of their unsecured claims	A: Claimant's severance agreement provides for monthly payments, which total, in the Debtors' books and records reflect that claimant received \$16,771.04 prepetition and \$ leaving an aggregate balance of \$16,770.93. In addition, the amounts paid to claimant should have had, as of the Petition Date, a \$31,442.59 claim, of which \$12.47 priority, with the remaining \$16,987.59 portion becoming a general unsecured claim (the "Remaining Unsecured Severance Claim"). In addition to the \$12,475 claimant received postpetition on account of the Claimant received \$2,199.66, which equals a 11.60% distribution on account of the Claim. Accordingly, to prevent a further imbalance in distributions, the Plan Administrator seek the extent necessary, the outstanding severance balance to a general unsecured claim (the "Remaining Unsecured Severance Claim"). No distributions shall be made on account of their general unsecured claims. B: The Debtors have no obligation for Life Insurance C: The Debtors have no obligation for Health Benefits
MOTLAGH, SUSAN S S 111 E CHESTNUT ST UNIT 47G CHICAGO, IL 60611	653	Total Stated Claim: \$43,884.43 Total Administrative Claim: \$0.00 Total Priority Claim: \$43,884.43 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00	\$21,348.43	Initial Face Amount: \$70,263.15 Prepetition Payments: \$24,439.36 Postpetition Payments: \$24,439.36 Amount Received Above Priority Cap: \$11,964.36 Face Amount of Remaining Severance: \$21,384.43	\$10,000.00	\$12,500.00		Unsecured: \$21,384.43, to share in any distribution with all other general unsecured creditors only after general unsecured creditors, as a class, receive a distribution of 35.88% on account of their unsecured claims	A: Claimant's severance agreement provides for monthly payments, which total, in the Debtors' books and records reflect that claimant received \$24,439.36 prepetition and \$ leaving an aggregate balance of \$21,384.43. In addition to the amounts paid to claimant should have had, as of the Petition Date, a \$45,823.79 claim, of which \$12.47 priority, with the remaining \$33,348.79 portion becoming a general unsecured claim (the "Remaining Unsecured Severance Claim"). In addition to the \$12,475 claimant received postpetition on account of the Claimant received \$11,964.36, which equals a 35.88% distribution on account of the Claim. Accordingly, to prevent a further imbalance in distributions, the Plan Administrator seek the extent necessary, the outstanding severance balance to a general unsecured claim (the "Remaining Unsecured Severance Claim"). No distributions shall be made on account of their general unsecured claims. B: The Debtors have no obligation for Health Benefits C: The Debtors have no obligation for Life Insurance
OWENS, EVERET 140 ELGAR PLAPT #6L BRONX, NY 10475	827	Total Stated Claim: \$68,655.95 Total Administrative Claim: \$0.00 Total Priority Claim: \$68,655.95 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00	\$33,815.28	Initial Face Amount: \$73,266.49 Prepetition Payments: \$14,089.70 Postpetition Payments: \$25,361.46 Amount Received Above Priority Cap: \$12,886.46 Face Amount of Remaining Severance: \$33,815.28	\$9,840.67	\$25,000.00		Unsecured: \$33,815.28, to share in any distribution with all other general unsecured creditors only after general unsecured creditors, as a class, receive a distribution of 27.59% on account of their unsecured claims	A: Claimant's severance agreement provides for monthly payments, which total, in the Debtors' books and records reflect that claimant received \$14,089.70 prepetition and \$ leaving an aggregate balance of \$33,815.28. In addition to the amounts paid to claimant should have had, as of the Petition Date, a \$59,176.79 claim, of which \$12.47 priority, with the remaining \$46,701.79 portion becoming a general unsecured claim (the "Remaining Unsecured Severance Claim"). In addition to the \$12,475 claimant received postpetition on account of the Claimant received \$12,886.46, which equals a 27.59% distribution on account of the Claim. Accordingly, to prevent a further imbalance in distributions, the Plan Administrator seek the extent necessary, the outstanding severance balance to a general unsecured claim (the "Remaining Unsecured Severance Claim"). No distributions shall be made on account of their general unsecured claims. B: The Debtors have no obligation for Health Benefits C: The Debtors have no obligation for Life Insurance
QUIGLEY, WILLIAM 25 PROSPECT ST NEW ROCHELLE, NY 10805	1418	Total Stated Claim: \$91,656.77 Total Administrative Claim: \$91,656.77 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00	\$91,656.77		\$91,656.77			Unsecured: \$0	B: The Debtors have no obligation for Health Benefits
QUIGLEY, WILLIAM 25 PROSPECT ST NEW ROCHELLE, NY 10805	949	Total Stated Claim: \$91,656.77 Total Administrative Claim: \$0.00 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$91,656.77			\$91,656.77			Unsecured: \$0	B: The Debtors have no obligation for Health Benefits
RONAN, CATHLEEN M 10 SALTUS CT BLUFFTON, SC 29909	832	Total Stated Claim: \$21,945.00 Total Administrative Claim: \$0.00 Total Priority Claim: \$21,945.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00			\$21,945.00			Unsecured: \$0	B: The Debtors have no obligation for Health Benefits

Creditor Name	Claim #	Total Stated Claim	A - Asserted Severance Payments	Severance Agreement Information	B - Asserted Health Benefits	C - Asserted Life Insurance	D - Asserted Retirement Contributions	Proposed Surviving Claim	Basis for Objection
RYAN, JEAN M 1221 CALIFORNIA RD EASTCHESTER, NY 10709	513	Total Stated Claim: \$39,575.20 Total Administrative Claim: \$0.00 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$39,575.20	\$15,649.20	Initial Face Amount: \$48,903.92 Prepetition Payments: \$19,561.60 Postpetition Payments: \$13,693.12 Amount Received Above Priority Cap: \$1,218.12 Face Amount of Remaining Severance: \$15,649.20	\$11,426.00	\$12,500.00		Unsecured: \$15,649.20, to share in any distribution with all other general unsecured creditors only after general unsecured creditors, as a class, receive a distribution of 7.22% on account of their unsecured claims	A: Claimant's severance agreement provides for monthly payments, which total, in the Debtors' books and records reflect that claimant received \$19,561.60 prepetition and \$15,649.20, in addition to the amounts paid to Claimant prior to the Petition Date, a total of \$35,210.80. In addition, Claimant should have had, as of the Petition Date, a \$29,342.32 claim, of which \$12,475.00 priority, with the remaining \$16,867.32 portion becoming a general unsecured claim (the "Remaining Unsecured Severance Claim"). In addition to the \$12,475.00 priority claim, Claimant received postpetition on account of the Claimant received \$1,218.12, which equals a 7.22% distribution on account of the Claimant's priority claim. Accordingly, the Plan Administrator seeks the extent necessary, the outstanding severance balance to a general unsecured claim (the "Remaining Unsecured Severance Claim"). No distributions shall be made on account of their general unsecured claims. B: The Debtors have no obligation for Health Benefits C: The Debtors have no obligation for Life Insurance
SCOTT, CECILIA 6620 FAIRLEY RD MAXTON, NC 28364	550	Total Stated Claim: \$10,543.00 Total Administrative Claim: \$0.00 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$10,543.00			\$10,543.00			Unsecured: \$0	B: The Debtors have no obligation for Health Benefits
TURIANO, JOAN NRHMC 342 UNION AVE NEW ROCHELLE, NY 10801	650	Total Stated Claim: \$60,525.19 Total Administrative Claim: \$0.00 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$60,525.19	\$60,525.19	Initial Face Amount: \$104,910.41 Prepetition Payments: \$20,175.10 Postpetition Payments: \$36,315.18 Amount Received Above Priority Cap: \$23,840.18 Face Amount of Remaining Severance: \$48,420.13				Unsecured: \$48,420.13, to share in any distribution with all other general unsecured creditors only after general unsecured creditors, as a class, receive a distribution of 32.99% on account of their unsecured claims	A: Claimant's severance agreement provides for monthly payments, which total, in the Debtors' books and records reflect that claimant received \$20,175.10 prepetition and \$48,420.13, in addition to the amounts paid to Claimant prior to the Petition Date, a total of \$68,595.23. In addition, Claimant should have had, as of the Petition Date, a \$84,735.31 claim, of which \$12,475.00 priority, with the remaining \$72,260.31 portion becoming a general unsecured claim (the "Remaining Unsecured Severance Claim"). In addition to the \$12,475.00 priority claim, Claimant received postpetition on account of the Claimant received \$23,840.18, which equals a 32.99% distribution on account of the Claimant's priority claim. Accordingly, the Plan Administrator seeks the extent necessary, the outstanding severance balance to a general unsecured claim (the "Remaining Unsecured Severance Claim"). No distributions shall be made on account of their general unsecured claims. Duplicate of Claim Number 1082
VALLARIO, DANIEL 144 MEADOW LN NEW ROCHELLE, NY 10805	643	Total Stated Claim: \$33,340.82 Total Administrative Claim: \$0.00 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$33,340.82	\$8,652.82	See below	\$12,188.00	\$12,500.00		Unsecured: \$0	
VALLARIO, DANIEL 144 MEADOW LN NEW ROCHELLE, NY 10805	1082	Total Stated Claim: \$33,340.82 Total Administrative Claim: \$33,340.82 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$0.00	\$8,652.82	Initial Face Amount: \$30,903.16 Prepetition Payments: \$11,125.17 Postpetition Payments: \$8,652.91 Amount Remaining up to Priority Cap: \$3,822.09 Face Amount of Remaining Severance: \$11,125.08	\$12,188.00	\$12,500.00		Priority: \$3,822.09 Unsecured: \$7,302.99	A: Claimant's severance agreement provides for monthly payments, which total, in the Debtors' books and records reflect that claimant received \$11,125.08 prepetition and \$3,822.09, in addition to the amounts paid to Claimant prior to the Petition Date, a total of \$14,947.17. In addition, Claimant should have had, as of the Petition Date, a \$19,777.99 claim, of which \$11,125.08 priority, with the remaining \$8,652.91 portion becoming a general unsecured claim (the "Remaining Unsecured Severance Claim"). In addition to the \$11,125.08 priority claim, Claimant received postpetition on account of the Claimant's priority claim, leaving \$3,822.09 of the remaining severance balance to a priority claim in the amount of \$3,822.09 and a general unsecured claim of \$7,302.99. B: The Debtors have no obligation for Health Benefits C: The Debtors have no obligation for Life Insurance
VANDERLIP, ULYSSES R 28 COLIGNI AVE APT 12 NEW ROCHELLE, NY 10801	645	Total Stated Claim: \$3,215.00 Total Administrative Claim: \$0.00 Total Priority Claim: \$0.00 Total Secured Claim: \$0.00 Total Unsecured Claim: \$3,215.00			\$3,215.00			Unsecured: \$0	B: The Debtors have no obligation for Health Benefits

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 SEVENTEENTH OMNIBUS OBJECTION TO CLAIMS

THIS MATTER having come before the Court upon the objection of the Plan Administrator appointed in these cases (the "Seventeenth Objection")¹ seeking entry of an order pursuant to 11 U.S.C. § 502 and Rule 3007 of the Federal Rules of Bankruptcy Procedure reducing, reclassifying, and/or expunging and disallowing, each of the proofs of claim listed on Exhibit A attached hereto, and in certain instances, withholding further payment on account of any surviving claim, on the basis that the Debtors are not liable for such claims, such claims were previously satisfied, such claims do not match the Debtors' books and records, such claims were incorrectly classified and/or such claims received a greater distribution postpetition than they would have otherwise been entitled to under the Debtors' Plan; the Court having reviewed the Seventeenth 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 Seventeenth Objection having come before the Court for a hearing held on September 14, 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 Seventeenth Objection is in the best interest of the Debtors' estates, creditors and other parties in interest; and it appearing that sufficient notice of the Seventeenth Objection has been given, and the Court having determined that the legal and factual basis set forth in the Seventeenth 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 Seventeenth Objection, it is hereby

¹ Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the Seventeenth Objection and any exhibits thereto.

ORDERED, that the relief requested in the Seventeenth 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 reduced, reclassified, and/or expunged and disallowed to the extent set forth in Exhibit A; and it is further

ORDERED, that distributions shall be withheld with respect to each Remaining Unsecured Severance Claim unless and until general unsecured creditors, as a class, receive the respective pro-rata distribution 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 Seventeenth 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: September ____, 2016
White Plains, New York

HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Hearing Date: September 14, 2016 at 10:00 a.m. (Prevailing Eastern Time)
Objection Deadline: September 7, 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)

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THE OMNIBUS CLAIMS OBJECTION LISTED BELOW SEEKS TO REDUCE, RECHARACTERIZE, AND/OR DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. YOU ARE RECEIVING THIS NOTICE BECAUSE YOUR CLAIM IS COVERED BY THE SEVENTEENTH 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 SEVENTEENTH OMNIBUS OBJECTION TO RETIREE CLAIMS FOR WHICH THE DEBTORS ARE NOT LIABLE, WHICH WERE PREVIOUSLY SATISFIED, WHICH DO NOT MATCH THE DEBTORS' BOOK AND RECORDS, AND/OR WHICH WERE INCORRECTLY CLASSIFIED

PLEASE TAKE NOTICE, that a hearing on the annexed Seventeenth Omnibus Objection to Claims, dated August 15, 2016 (the "Seventeenth Omnibus Objection"), of the Post

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.

Confirmation 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 14th day of September 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 Seventeenth Omnibus Objection.

ALL PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE SEVENTEENTH 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 Seventeenth 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 September 7, 2016.

PLEASE TAKE FURTHER NOTICE that if no Responses are timely filed and served with respect to the Seventeenth 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 Seventeenth 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 Seventeenth 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
August 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