13-22840-rdd Doc 1447 Filed 06/16/17 Entered 06/16/17 15:37:35 Main Document Pg 1 of 6

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

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

Chapter 11

Debtors.

Case No.: 13-22840 (RDD)

Debtors.

PLAN ADMINISTRATOR'S TWENTY-FIRST OMNIBUS OBJECTION TO ALLOWANCE OF CERTAIN PROOFS OF CLAIM

(<u>Incorrectly Classified Claims</u>)

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 reclassifying, and in certain instances disallowing and expunging, certain proofs of claim identified on Exhibit A which were incorrectly filed as administrative or priority claims, but which should properly be reclassified as general unsecured claims (the "Incorrectly Classified Claims"). In support of the Objection, the Plan Administrator represents as follows:

_

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.

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 §§ 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]. 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 § 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 Twenty-First Objection.
- 11. Upon examining the proofs of claim identified on <u>Exhibit A</u>, the Plan Administrator determined that each such claim incorrectly asserts entitlement to administrative or priority treatment. As such the Improperly Classified Claims must be reclassified as a general unsecured claim and where such Improperly Classified Claims were filed after the Bar Date or other applicable date to file such claim, those Improperly Classified Claims must be disallowed and expunged.
- 12. Accordingly, the Plan Administrator seeks entry of an Order reclassifying each of the Incorrectly Classified Claims as a general unsecured claim, and where appropriate, disallowing and expunging such Incorrectly Classified Claim on the basis that such claim is untimely.

BASIS FOR RELIEF REQUESTED

- 13. 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).

14. 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 § 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)).

- 15. As indicated above, the Plan Administrator and her advisors have diligently and carefully reviewed and scrutinized each of the Incorrectly Classified Claims and have determined that each such claim is not entitled to administrative or priority treatment under the Bankruptcy Code.
- 16. Accordingly, to afford the Incorrectly Classified Claims their proper treatment under the Debtors' Plan, the Plan Administrator seeks to reclassify the Incorrectly Classified Claims, as identified on Exhibit A hereto, as general unsecured claims and/or disallow and expunge such claims because they were untimely filed.

RESERVATION OF RIGHTS

17. 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

18. Notice of this Twenty-First Objection will be given by mailing a copy of this Twenty-First 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

13-22840-rdd Doc 1447 Filed 06/16/17 Entered 06/16/17 15:37:35 Main Document

Pg 6 of 6

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 Twenty-First Objection has received, in such claimant's respective notice

packet, a separate individualized notice informing the claimant that its claim is covered by this

Twenty-First 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 Twenty-First 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 June 16, 2017

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

6

13-22840-rdd Doc 1447-1 Filed 06/16/17 Entered 06/16/17 15:37:35 Declaration of Monica Terrano in Support Pg 1 of 3

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

Counsel for the Estates and the Plan Administrator

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK	
In re:	
SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al. 1	Chapter 11 Case No. 13-22840 (RDD)
Debtors.	(Jointly Administered)

DECLARATION OF MONICA TERRANO IN SUPPORT OF TWENTY-FIRST OMNIBUS OBJECTION TO CLAIMS

STATE OF NEW YORK)

) ss.:

COUNTY OF NASSAU)

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

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

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

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

13-22840-rdd Doc 1447-1 Filed 06/16/17 Entered 06/16/17 15:37:35 Declaration of Monica Terrano in Support Pg 2 of 3

- 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 the official claims register maintained in these cases; (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 Estates and their 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 Twenty-First 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.

13-22840-rdd Doc 1447-1 Filed 06/16/17 Entered 06/16/17 15:37:35 Declaration of Monica Terrano in Support Pg 3 of 3

THE INCORRECTLY CLASSIFIED CLAIMS

I am generally familiar with the information contained in the Twenty-First

Objection. Based on my review of the Proofs of Claim, I assisted the Estate's bankruptcy

counsel in the preparation of the Twenty-First Objection and related schedules by identifying

claims filed by claimants which, in each case, are incorrectly classified as either an

administrative or priority claim, but which should properly be reclassified as general unsecured

claims (the "Incorrectly Classified Claims").

6. In evaluating the Incorrectly Classified Claims, the Debtors reviewed the basis of

each such claim and ultimately determined that each Incorrectly Classified Claim has no basis

for entitlement to administrative or priority treatment. Therefore, I believe that reclassifying the

Incorrectly Classified Claims, for the reasons set forth in the Twenty-First Objection, is

appropriate.

5.

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

foregoing is true and correct.

Dated: June 16, 2017

Great Neck, New York

/s/ Monica Terrano

Monica Terrano, as Plan Administrator

4484647v.1

13-22840-rdd Doc 1447-2 Filed 06/16/17 Entered 06/16/17 15:37:35 Exhibit A - List of Claims Pg 1 of 2

EXHIBIT A

Sound Shore Medical Center of Westchester, et al., Exhibit A - Incorrect Classification

Sound Shore Medical Center of Westchester ROBERT D. DRAIN

Note: Claimants are listed alphabetically.

SEQ	CLAIMS TO BE MODIFIED				
NO.	NAME	CLAIM NO.	CLAIMED AMOUNT AND CLASSIFICATION	MODIFIED AMOUNT AND CLASSIFICATION	REASON FOR RECLASSIFICATION
1	BECKMAN COULTER INC C/O BERNSTEIN-BURKLEY PC 707 GRANT ST STE 2200 PITTSBURGH, PA 15219 Date Filed: 09/16/13 Debtor: Sound Shore Medical Center of Westchester	710	Admin: \$6,500.80 503(b)(9): \$6,500.80* Unsecured: \$247,412.42	Admin: \$0.00 503(b)(9): \$0.00 Unsecured: \$253,913.22	The claim includes an asserted section 503(b)(9) claim in the amount of \$6,500.80 for lease payments which are not entitled to administrative treatment under such section of the Bankruptcy Code and such portion of the Claim should be properly recharacterized as a general unsecured claim.
2	D'AMBROSIO, FRANK 23 LONGVIEW DR MAHOPAC, NY 10541 Date Filed: 01/30/14 Debtor: Howe Avenue Nursing Home, Inc.	1388	Admin: \$300.00	Admin: \$0.00 Unsecured: \$0.00	The claim is for prepetition services and is not entitled to treatment as an administrative claim. Because the claim was filed after the bar date for general unsecured claim, this claim is untimely and should be disallowed and expunged.
3	FUSUN, LEVENTOGLU 82 HAIGHTS CROSS RD CHAPPAQUA, NY 10514 Date Filed: 09/10/13 Debtor: Sound Shore Medical Center of Westchester	483	Priority: \$570.00	Priority: \$0.00 Unsecured: \$570.00	The claim is by an individual who was not employed by the Debtors for prepeptition services and is not entitled to priority treatment.
4	RICHMAN, LIBBY 5440 NETHERLAND AVE BRONX, NY 10471 Date Filed: 08/23/13 Debtor: Howe Avenue Nursing Home, Inc.	274	Priority: \$100.00	Priority: \$0.00 Unsecured: \$100.00	The claim is by an individual who was not employed by the Debtors for prepeptition services and is not entitled to priority treatment.
5	SIEMENS MEDICAL SOLUTIONS USA INC ATTN CAROLYN MILLER 500 GBC DR MAILSTOP 802 NEWARK, DE 19702 Date Filed: 01/31/14 Debtor: Sound Shore Medical Center of Westchester	1442	Admin: \$5,583.37	Admin: \$0.00 Unsecured: \$5,583.37	The claim is based on damages arising from the rejection of an executory contract. Pursuant to section 365(g), rejection of an executory contract which has not been assumed constitues a breach immediately before the date of the filing of the petition, thus entitling claimant to a prepetition general unsecured claim for any asserted rejection damages.
6	TENER, JEFFREY B 301N. HARRISON ST. STE 482 PRINCETON, NJ 08540 Date Filed: 08/23/13 Debtor: The Mount Vernon Hospital, Inc.	275	Priority: \$1,012.50	Priority: \$0.00 Unsecured: \$1,012.50	The claim is by an individual who was not employed by the Debtors for prepeptition services and is not entitled to priority treatment.

^{*}Any 503(b)(9) amount is included in the Admin amount as a subset.

13-22840-rdd Doc 1447-3 Filed 06/16/17 Entered 06/16/17 15:37:35 Exhibit B - Proposed Order Pg 1 of 3

EXHIBIT B

13-22840-rdd Doc 1447-3 Filed 06/16/17 Entered 06/16/17 15:37:35 Exhibit B - Proposed Order Pg 2 of 3

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK x	
SOUND SHORE MEDICAL CENTER OF WESTCHESTER, et al. 1,	Chapter 11
WEST CHESTER, <u>or ur</u> .,	Case No.: 13-22840 (RDD)
Debtors.	
X	

ORDER GRANTING TWENTY-FIRST OMNIBUS OBJECTION TO CLAIMS

THIS MATTER having come before the Court upon the objection of the Plan Administrator appointed in these cases (the "Twenty-First Objection")² seeking entry of an Order pursuant to 11 U.S.C. § 502 and Rule 3007 of the Federal Rules of Bankruptcy Procedure reclassifying and/or disallowing and expunging each of the proofs of claim listed on Exhibit A attached to the Twenty-First Objection on the basis that such claims are incorrectly classified; the Court having reviewed the Twenty-First Objection; and notice having been provided (i) to the claimants listed on Exhibit A at the addresses set forth on the claimants' respective proofs of claim, (ii) counsel for the Committee, and (iii) the Office of the United States Trustee; and no objections having been filed; and a hearing on the Twenty-First Objection having been held on July 18, 2017; and the Court having found that the relief requested in the Twenty-First Objection is in the best interest of the Debtors' estates, creditors and other parties in interest; and it appearing that sufficient notice of the Twenty-First Objection has been given, and the Court having determined that the legal and factual basis set forth in the Twenty-First 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 Twenty-First Objection, it is hereby

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

have not sought relief under Chapter 11.

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

² Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the Twenty-First Objection and any exhibits thereto.

13-22840-rdd Doc 1447-3 Filed 06/16/17 Entered 06/16/17 15:37:35 Exhibit B - Proposed Order Pg 3 of 3

ORDERED, that the Claims included in the Twenty-First Objection are hereby

reclassified and/or disallowed and expunged as set forth on Exhibit 1 attached hereto; 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

Twenty-First 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: July _____, 2017

White Plains, New York

HONORABLE ROBERT D. DRAIN

UNITED STATES BANKRUPTCY JUDGE

13-22840-rdd Doc 1447-4 Filed 06/16/17 Entered 06/16/17 15:37:35 Notice of Twenty-First Omnibus Objection Pg 1 of 3

Hearing Date: July 18, 2017 at 10:00 a.m. (Prevailing Eastern Time) Objection Deadline: July 11, 2017 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.,

Chapter 11 Case

Debtors.

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

-----X

THE OMNIBUS CLAIMS OBJECTION LISTED BELOW SEEKS TO RECLASSIFY AND/OR EXPUNGE CERTAIN FILED PROOFS OF CLAIM. YOU ARE RECEIVING THIS NOTICE BECAUSE YOUR CLAIM IS COVERED BY THE TWENTY-FIRST 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 TWENTY-FIRST OMNIBUS OBJECTION TO INCORRECTLY CLASSIFIED CLAIMS

PLEASE TAKE NOTICE, that a hearing on the annexed Twenty-First Omnibus Objection to Claims, dated June 16, 2017 (the "<u>Twenty-First Omnibus Objection</u>"), of the Post Confirmation Estate of Sound Shore Medical Center of Westchester, et al. (the "<u>Estate</u>"), will be

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

held before the Honorable Robert D. Drain, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Southern District of New York (the "Court"), 300 Quarropas Street, White Plains, New York, on the 18th day of July 2017 at 10:00 a.m. or as soon thereafter as counsel may be heard seeking the relief set forth on Exhibit A to the Twenty-First Omnibus Objection.

ALL PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE TWENTY-FIRST 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 Twenty-First Omnibus Objection (the "Responses") shall be made in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules for the Southern District of New York, shall state with particularity the grounds upon with such Response is based, and shall be filed with the Bankruptcy Court, in electronic format in accordance with General Order M-399, by utilizing the Court's electronic case filing system at www.nysb.uscourts.gov, or if the same cannot be filed electronically, by manually filing same with the Clerk of the Court together with a cd-rom containing same in Word, Wordperfect or PDF format, with a hard copy provided to the Clerk's Office at the Bankruptcy Court for delivery to the Chambers of the Honorable Robert D. Drain and served on (i) Garfunkel Wild, P.C., 111 Great Neck Road, Great Neck, New York 11021, Attention: Burton S. Weston, Esq., Adam T. Berkowitz, Esq., and Phillip Khezri, Esq., counsel to the Plan Administrator; (ii) Farrell Fritz, P.C., 622 Third Avenue, Suite 37200, New York, New York 10017, Attention: Martin G. Bunin, Esq. counsel to the Post Effective Date

13-22840-rdd Doc 1447-4 Filed 06/16/17 Entered 06/16/17 15:37:35 Notice of Twenty-First Omnibus Objection Pg 3 of 3

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 July 11, 2017.

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

with respect to the Twenty-First 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 Twenty-First 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 Twenty-First 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

June 16, 2017

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

4487723v.1