

Polsky Advisors LLC
18 Ridgecrest East
Scarsdale, NY 10583
Telephone: 914-393-6098
Facsimile: 914-725-6215
Daniel S. Polsky

Hearing Date: March 18, 2015 at 10:00 a.m. (ET)
Objection Date: March 11, 2015 at 4:00 p.m. (ET)

Financial Advisor to the Official Committee of Unsecured Creditors

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

In re

Sound Shore Medical Center of Westchester, *et al.*,

Debtors.

Chapter 11

Case No. 13-22840 (RDD)

(Jointly Administered)

**FIRST INTERIM AND FINAL FEE APPLICATION OF POLSKY ADVISORS LLC FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS
FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR
THE PERIOD FROM JULY 28, 2014 THROUGH SEPTEMBER 30, 2014**

Name of Applicant:

Polsky Advisors LLC

Authorized to Provide Professional Services as:

Financial Advisor to the Official Committee of
Unsecured Creditors

Date of Retention:

Effective *nunc pro tunc* to July 28, 2014 by Order
Entered December 18, 2014

Period for which Compensation and
Reimbursement is Sought:

July 28, 2014 through September 30, 2014

Amount of Compensation Sought as Actual,
Reasonable, and Necessary:

\$ 12,550.00

Amount of Expense Reimbursement Sought:

\$ 22.00

Total Amount of Fees and Expense Reimbursement
Sought as Actual, Reasonable and Necessary
(100%):

\$ 12,572.00

This is the Applicant's First Interim and Final Fee
Application

MONTHLY FEE APPLICATIONS SERVED

For the Period of July 28, 2014 through September 30, 2014

None

CUMULATIVE TIME SUMMARY

For the Period of July 28, 2014 through September 30, 2014

<u>Professional</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
Polsky, Dan	Principal	\$500	25.1	\$12,550

Average Rate \$500.00

CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period of July 28, 2014 through September 30, 2014

<u>Categories</u>	<u>Hours</u>	<u>Fees</u>
Financial Analysis and Case Workstreams	1.5	\$750
Case Litigation and Claims	1.9	950
Plan and Disclosure Statement	1.8	900
Third Party Communications	12.3	6,150
General Diligence	2.6	1,300
Project Review and Planning	1.5	750
Firm Retention and Internal Administration	1.0	500
Project Billing	2.5	1,250
Fees Total	25.1	\$12,550

CUMULATIVE EXPENSES BY CATEGORY SUMMARY

For the Period of July 28, 2014 through September 30, 2014

<u>Expense Categories</u>	<u>Expenses for the Period</u>
Auto Mileage	\$14.00
Auto Parking	8.00
Total Expenses	\$22.00

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**UNITED STATES BANKRUPTCY COURT
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In re	Chapter 11
Sound Shore Medical Center of Westchester, <i>et al.</i> ,	Case No. 13-22840 (RDD)
Debtors.	(Jointly Administered)

**FIRST INTERIM AND FINAL FEE APPLICATION OF POLSKY ADVISORS LLC FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS
FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR
THE PERIOD FROM JULY 28, 2014 THROUGH SEPTEMBER 30, 2014**

Polsky Advisors LLC (“Polsky Advisors”), financial advisor to the Official Committee of Unsecured Creditors (the “Committee”) of Sound Shore Medical Center of Westchester, *et al.* (the “Debtors”) in these chapter 11 cases, hereby seeks interim allowance of compensation and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), for the period commencing July 28, 2014 through and including September 30, 2014 (the “Application Period”). In support of this Application, Polsky Advisors respectfully represents as follows:

JURISDICTION

1. The Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 330 and 331 of the Bankruptcy Code; (ii) Rule 2016 of the Bankruptcy Rules; (iii) Rule 2016-1 of the Local Rules; and (iv) the Compensation Order (as defined below).

BACKGROUND

3. On May 29, 2013 (the "Petition Date"), the Debtors commenced voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors continue to be authorized to operate their business and manage their properties as Debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. On June 10, 2013, the United States Trustee for Region 2 appointed the Committee, pursuant to Bankruptcy Code Section 1102 [Docket No. 67].

5. On July 1, 2013 the Court signed the *Order Pursuant to Bankruptcy Code Sections 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* (the "Compensation Order") [Docket No. 148].

RETENTION OF POLSKY ADVISORS

6. On October 23, 2014, the Committee filed an *Application for Authorization to Employ and Retain Polsky Advisors LLC, nunc pro tunc, to July 28, 2014 to serve as Financial Advisor for the Official Unsecured Creditors Committee* (the "Retention Application") [Docket No. 875].

7. On December 18, 2014, this Court entered an order approving Polsky Advisors' retention as financial advisor to the Committee *nunc pro tunc to July 28, 2014* [Docket No. 948].

RELIEF REQUESTED

8. By this Application, Polsky Advisors seeks compensation of 100% of its reasonable and necessary fees incurred, in the amount of \$12,550.00, together with reimbursement of its actual and necessary expenses incurred in the amount of \$22.00, for the Application Period. Polsky Advisors submits this Application in accordance with the Compensation Order. All services for which Polsky Advisors requests compensation were performed for, or on behalf of, the Committee.

BASIS FOR RELIEF

9. This Application is the First Interim and Final Fee application filed by Polsky Advisors in this case. In connection with the professional services rendered, by this Application Polsky Advisors seeks compensation in the amount of \$12,550.00. A detailed statement of hours spent rendering professional services to the Committee in support of Polsky Advisor's request for compensation for fees incurred during the Application Period is attached hereto as Exhibit A. Exhibit A (i) identifies the professional that rendered services in each project category; (ii) describes each service such professional performed; and (iii) sets forth the number of hours in increments of one-tenth of an hour spent by such individual providing the services.

10. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of this case; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code.

11. By this Application, Polsky Advisors also seeks expense reimbursement of \$22.00. A summary of actual and necessary expenses incurred by Polsky Advisors is attached hereto as Exhibit B. Polsky Advisors does not charge for photocopying, out-going facsimile transmissions, or long distance telephone calls or faxes. Polsky Advisors customarily charges for conference call expenses.

DESCRIPTION OF SERVICES RENDERED

12. Polsky Advisors provides below an overview of the services it rendered as financial advisor to the Committee during the Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours incurred providing services throughout the Application Period are also provided in the attached Exhibits. During the Application Period, Polsky Advisors has been involved in a wide range of activities and has provided services on behalf of the Committee in connection with all aspects of the case. Polsky Advisors has been involved in the analysis of and has assisted Committee counsel in connection with settlement negotiations between the Committee and various secured creditors. In addition, Polsky Advisors has conducted diligence and performed analysis in connection with a broad array of operational issues, bankruptcy issues, potential avoidance actions and

other matters. Polsky Advisors believes it has worked consensually, cooperatively and efficiently with the other professionals in this case.

13. Polsky Advisors' engagement has been performed in cooperation with Deloitte TBA, providing continuity of the core engagement team (consisting of two (2) primary individuals – Dan Polsky of Polsky Advisors and Alex Berbit of Deloitte TBA). Polsky Advisors believes that this staffing has enabled it to function knowledgeably and efficiently across all case issues.

14. In order to provide more detail and background regarding the services described above, Polsky Advisors served or advised the Committee in the following areas throughout the Application Period:

Financial Analysis and Case Workstreams

- Polsky Advisors performed a significant amount of financial analysis, modeling review and diligence in connection with cash flows, wind-down forecasts, debt levels, variance analyses and a wide range of financial and accounting issues/information. Polsky Advisors analyzed various information in connection with the Debtors' wind-down of the estates, disposition of assets, reconciliations with asset purchaser, cash flow monitoring, and various related workstreams. Polsky Advisors prepared updates and materials for the Committee and counsel.

Total Time Expended: 1.5 hours
Total Fees: \$750.00

Case Litigation and Claims

- Polsky Advisors has performed analysis and/or provided assistance in connection with an investigation into questionable accounting and financial reporting, potential avoidance actions, reviewed case pleadings, performed claims analysis and prepared for/attended court hearings.

Total Time Expended: 1.9 hours
Total Fees: \$950.00

Plan and Disclosure Statement

- Polsky Advisors has reviewed the Amended Plan and Disclosure Statement and has identified and discussed with counsel numerous issues for follow-up in connection with Plan structure and related issues.

Total Time Expended: 1.8 hours
Total Fees: \$900.00

Third Party Communications

- Polsky Advisors has participated in a significant number of meetings and calls throughout the performance of its services. For example, Polsky Advisors has participated in such calls and/or meetings with external parties including the Debtors' legal and financial advisors, the Committee and counsel, and other case participants. The professionals in this matter have engaged in significant interaction which has facilitated the exchange of information and enabled progress toward the successful resolution of this chapter 11 proceeding.

Total Time Expended: 12.3 hours
Total Fees: \$6,150.00

General Diligence

- Polsky Advisors has prepared and/or reviewed a significant amount of correspondence between the parties, prepared information requests and received/analyzed significant informational responses, and assisted with other general diligence and case-related matters.

Total Time Expended: 2.6 hours
Total Fees: \$1,300.00

Project Review and Planning

- Polsky Advisors coordinates with the Deloitte TBA engagement team regularly in connection with case issues, strategy, work product review, project planning and review/assignment of tasks. This collaborative process provides an efficient means to keep the teams updated, obtain feedback and direction, determine strategy and react to case issues.

Total Time Expended: 1.5 hours
Total Fees: \$750.00

Firm Retention and Internal Case Administration

- Prepared retention documents including the Polsky Advisors Engagement Letter, Polsky Declaration and the Committee's Application to Retain Polsky Advisors.

Total Time Expended: 1.0 hours
Total Fees: \$500.00

Project Billing

- Applicant prepared analysis of fees incurred to provide ongoing estimates for the Debtors' budgeting process. Applicant prepared Deloitte Financial Advisory Services' Second Interim Fee Application during its retention as Deloitte TBA, and performed work in association with this Application.

Total Time Expended: 2.5 hours
Total Fees: \$1,250.00

ALLOWANCE OF COMPENSATION

15. **Compensation Sought.** Because of the benefits realized by the Committee, the nature of services provided, the amount of work done, the time consumed and the skill required, Polsky Advisors requests that it be allowed, on an interim and final basis, compensation for the professional services rendered during the Application Period in the sum of \$12,550.00.

16. **Reimbursement of Expenses.** Polsky Advisors has disbursed, and requests reimbursement of \$22.00, which represents actual, necessary expenses incurred in the rendition of professional services in this case.

17. No agreement or understanding exists between Polsky Advisors and any other nonaffiliated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with this case.

CERTIFICATE OF COMPLIANCE AND WAIVER

18. Finally, the undersigned representative of Polsky Advisors certifies that Polsky Advisors has reviewed the requirements of Rule 2016-1 of the Local Rules and that the Application substantially complies with that Local Rule. To the extent that the Application does not comply in all respects with the requirements of Local Rule 2016-1, Polsky Advisors believes that such deviations are not material and respectfully requests that any such requirement be waived.

* * * * *

WHEREFORE, Polsky Advisors respectfully requests that the Court: (i) grant it allowance of compensation for professional services rendered to the Committee during the Application Period in the amount of \$12,550.00, (ii) grant it reimbursement of \$22.00 for reimbursement of the actual and necessary costs and expenses incurred by Polsky Advisors in this case during the Application Period for a total allowance of \$12,572.00, (iii) authorize payment to be made of all previously unpaid fees, and (iv) grant such other and further relief as is just and proper.

Dated: December 19, 2014
Scarsdale, NY 10583

Respectfully submitted,

/s/ Daniel S. Polsky
Polsky Advisors LLC
Daniel S. Polsky
18 Ridgecrest East
Scarsdale, NY 10583
Telephone: 914-393-6098
Facsimile: 914-725-6215

FINANCIAL ADVISOR TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS

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

In re

Sound Shore Medical Center of Westchester, *et al.*,

Debtors.

Chapter 11

Case No. 13-22840 (RDD)

(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF FIRST INTERIM AND FINAL FEE
APPLICATION OF POLSKY ADVISORS LLC FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS
FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS FOR THE PERIOD FROM
JULY 28, 2014 THROUGH AND INCLUDING SEPTEMBER 30, 2014**

DANIEL S. POLSKY, deposes and says:

1. I am the founder and Principal of Polsky Advisors LLC (“Polsky Advisors”), and reside at 18 Ridgecrest East, Scarsdale, NY 10583. I make this Certification in connection with the First Interim and Final Fee Application (the “Fee Application”) of Polsky Advisors, dated December 19, 2014, in the above-captioned debtors (the “Debtors”) chapter 11 cases.

2. I submit this Certification with respect to Polsky Advisors’ compliance with and pursuant to the Court’s General Order M-447, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New

York adopted by the Court on January 29, 2013, and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11§ U.S.C. 330 adopted on January 30, 1996 (collectively, and together with the Order to Establish Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered in this case on July 1, 2013, the “Guidelines”).

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Fee Application and am familiar with the services for which compensation is being sought that are described therein;

b. To the best of my knowledge, information and belief, the fees and disbursement sought in the Fee Application are in substantial compliance with the Guidelines.

c. The fees and disbursements sought in the Fee Application are billed at rates or in accordance with practice customarily employed by Polsky Advisors for similar services and generally accepted by Polsky Advisors’ clients.

d. Polsky Advisors has not made a profit with respect to the expenses requested in the Fee Application.

e. No agreement or understanding exists between Polsky Advisors and any other non-affiliated or non-related person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with this case.

g. Polsky Advisors has not entered into any agreement with the Office of the United States Trustee, any creditor or any other party in interest, for the

purpose of fixing the amount of any of the fees or other compensation allowed out of or paid from the assets of the Debtors.

h. Copies of the Fee Application were provided to the appropriate parties on or about the date set for the filing of fee applications by the Court in its Guidelines.

/s/ Daniel S. Polsky
Declarant: Daniel S. Polsky
Title: Principal

Dated: December 19, 2014

EXHIBIT A

**Polsky Advisors LLC
Time Detail for the Period
July 28, 2014 through September 30, 2014**

Polsky Advisors LLC
Sound Shore Medical Center
July 28, 2014 through September 30, 2014

Exhibit A

SSMC Time Detail July 28, 2014 through July 31, 2014

Professional	Level	Date	Time	Rate	Amount	Code	Code Description	Entry
Polsky, D.	Principal	7/29/2014	1.6	500	\$ 800	3	Statements	Review draft Plan of Liquidation and Disclosure Statement
Polsky, D.	Principal	7/30/2014	0.4	500	200	6	Project Review and Planning	Conversation with A. Berbit re: case issues and projects, next steps and followup
Polsky, D.	Principal	7/31/2014	1.0	500	500	7	Firm Retention	Prepare draft Engagement Letter and retention documents for Polsky Advisors LLC
Total 7/28/14 - 7/31/14			3.0		\$ 1,500			

SSMC Time Detail August 1, 2014 through August 31, 2014

Polsky, D.	Principal	8/1/2014	1.1	500	550	6	Project Review and Planning	Correspondence with A. Berbit re: Polsky Advisors structure, updates on case workstreams and agenda for weekly activity
Polsky, D.	Principal	8/4/2014	0.6	500	300	4	Third Party Communications	Participate in conference call with the UCC and counsel (in-progress following Polsky Advisors' retention) re: case issues, Plan and Disclosure Statement, wind-down issues and other case matters
Polsky, D.	Principal	8/4/2014	1.2	500	600	4	Third Party Communications	Call with A. Berbit to review case issues, wind-down process and concerns, causes of action for UCC and/or Liquidation Trustee and other matters
Polsky, D.	Principal	8/4/2014	0.1	500	50	4	Third Party Communications	Conversation with C. Freeman re: UCC call and agenda
Polsky, D.	Principal	8/7/2014	0.2	500	100	8	Project Billing	Review and edit preliminary draft DTBA July 2014 invoice
Polsky, D.	Principal	8/7/2014	0.1	500	50	5	General Diligence	Review Alston & Bird July monthly fee statement
Polsky, D.	Principal	8/13/2014	1.3	500	650	4	Third Party Communications	Call with A. Berbit to prepare workstreams and case issues for site visit on 8/14/14
Polsky, D.	Principal	8/14/2014	0.8	500	400	4	Third Party Communications	Meet with A. Berbit in advance of meetings with debtors' advisors re: meeting agenda, topics for follow-up and case litigation issues
Polsky, D.	Principal	8/14/2014	2.2	500	1100	4	Third Party Communications	Met with M. Terrano, J. Baum, S. Buturla and A. Berbit re: update on case wind-down, reconciliation issues with Montefiore, administrative and priority claims status, GUC claims pool and related issues, sale escrow balance and potential case recoveries for GUC's
Polsky, D.	Principal	8/14/2014	0.2	500	100	4	Third Party Communications	Conference call with B. Weston, M. Terrano and A. Berbit re: administrative solvency and use of escrow funds for case administration
Polsky, D.	Principal	8/15/2014	0.4	500	200	5	General Diligence	Review NY State Interim Access Assurance Fund (IAAF) program parameters re: Montefiore's application for state funding assistance for safety net hospitals
Polsky, D.	Principal	8/18/2014	0.2	500	100	5	General Diligence	Review litigation matter involving PwC in connection with evaluation of prospective litigation matter in these cases
Polsky, D.	Principal	8/18/2014	1.4	500	700	2	Case Litigation and Claims	Call with A. Berbit re: litigation analysis package, D&O insurance deadline and related workstreams
Polsky, D.	Principal	8/20/2014	0.7	500	350	4	Third Party Communications	Review of professional fee summary analysis and discuss with A. Berbit
Polsky, D.	Principal	8/22/2014	0.3	500	150	8	Project Billing	Conversation with A. Berbit re: DTBA billing status, realization levels and timing elements
Polsky, D.	Principal	8/26/2014	0.8	500	400	4	Third Party Communications	Met with A. Berbit in advance of site visit to review agenda and workstreams prior to meeting with financial personnel
Polsky, D.	Principal	8/26/2014	1.2	500	600	5	General Diligence	Met with M. Terrano, A. Shah, J. Baum and A. Berbit re: update on case issues and status, potential litigation efforts and next steps
Polsky, D.	Principal	8/27/2014	0.3	500	150	5	General Diligence	Review correspondence to Committee counsel re: IAAF and DSRIP (Delivery System Reform Incentive Payment) programs and estate's ability to assert claims against such funding
Total August 2014			13.1		\$ 6,550			

SSMC Time Detail September 1, 2014 through September 30, 2014

Polsky, D.	Principal	9/3/2014	0.2	500	100	5	General Diligence	Review Garden City Group engagement documents
Polsky, D.	Principal	9/11/2014	0.1	500	50	5	General Diligence	Coordinate in-person professionals' meeting for 9/29/14
Polsky, D.	Principal	9/16/2014	0.2	500	100	1	Workstreams	Financial Analysis and Case
Polsky, D.	Principal	9/17/2014	0.4	500	200	2	Case Litigation and Claims	Review list of payments made in the 90 days prior to filing
Polsky, D.	Principal	9/18/2014	0.2	500	100	3	Statements	Correspondence with A. Berbit re: preference payments at Sound Shore Medical Center
Polsky, D.	Principal	9/18/2014	0.1	500	50	5	General Diligence	Review Order approving Disclosure Statement and setting date for Confirmation hearing
Polsky, D.	Principal	9/18/2014	0.1	500	50	2	Case Litigation and Claims	Review stipulation discharging Patient Care Ombudsman
Polsky, D.	Principal	9/22/2014	1.2	500	600	1	Workstreams	Review schedule of payments to insiders in the one year prior to filing
Polsky, D.	Principal	9/29/2014	0.6	500	300	4	Third Party Communications	Call with A. Berbit re: Plan Confirmation, reconciliation of payments to/from Montefiore and D&O insurance claims for discussion at upcoming professionals' meeting
Polsky, D.	Principal	9/29/2014	1.9	500	950	4	Third Party Communications	Met with A. Berbit to review agenda in advance of professionals' meeting
Polsky, D.	Principal	9/29/2014	1.2	500	600	4	Third Party Communications	Met with B. Weston, A. Shah, A. Berkowitz, M. Terrano, C. Freeman, M. Bunin and A. Berbit to outline Plan Supplement components and workstreams necessary before D&O claims deadline and Plan Confirmation
Polsky, D.	Principal	9/29/2014	0.7	500	350	4	Third Party Communications	Continued meeting with B. Weston, A. Shah, A. Berkowitz, M. Terrano, C. Freeman, M. Bunin and A. Berbit re: Plan-related workstreams and D&O claims and analysis
Polsky, D.	Principal	9/30/2014	0.1	500	50	1	Workstreams	Follow up meeting with C. Freeman, M. Bunin and A. Berbit re: analyses to be prepared prior to D&O policy expiration and Plan Confirmation
Total September 2014			7.0		\$ 3,500			Review correspondence from A. Berbit re: open items for follow-up before Plan Confirmation

Post-September 30, 2014

Polsky, D.	Principal	various	2.0	500	\$ 1,000	8	Project Billing	Preparation of First Interim and Final Fee Application
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Total July 28, 2014 through September 30, 2014 **25.1** **\$ 12,550**

EXHIBIT B

**Polsky Advisors LLC
Expense Detail for the Period
July 28, 2014 through September 30, 2014**

Polsky Advisors LLC

Exhibit B

SSMC - Expenses 7/28/2014 through 9/30/2014

<u>Name</u>	<u>Work Date</u>	<u>Category</u>	<u>Description</u>	<u>Total Amount</u>
Polsky, D.	8/14/2014	Auto mileage	To/from New Rochelle, NY (from Scarsdale, NY)	\$14.00
Polsky, D.	8/14/2014	Parking	At SSMC/Montefiore	8.00
Total Expenses 7/28/14 to 9/30/14				\$22.00