



ENTERED
08/22/2019

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

<p>In re:</p> <p>NEIGHBORS LEGACY HOLDINGS, INC., <i>et al.,</i></p> <p style="text-align: center;">Debtors.</p>	<p>§</p> <p>§ Chapter 11</p> <p>§</p> <p>§ Case No. 18-33836</p> <p>§</p> <p>§ (Jointly Administered)</p> <p>§</p>
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**ORDER SUSTAINING LIQUIDATING TRUSTEE'S OBJECTION TO THE
INTERNAL REVENUE SERVICE'S CLAIMS 160 AND 840**

(Relates to Docket No. 923)

Upon consideration of the *Liquidating Trustee's Objection to the Internal Revenue Services' Claim Nos. 160 and 840* (the "Objection"), the Court concludes that the Claimant failed to sufficiently demonstrate that the Debtors are obligated on the Claim. It is therefore

ORDERED that Claims 160 and 840, filed by the Internal Revenue Service, are **DISALLOWED** in their entirety.

Signed: August 21, 2019


 Marvin Isgur
 United States Bankruptcy Judge



United States Bankruptcy Court
Southern District of TexasIn re:
Neighbors Legacy Holdings, Inc.
NHS Emergency Centers, LLC
DebtorsCase No. 18-33836-mi
Chapter 11**CERTIFICATE OF NOTICE**

District/off: 0541-4

User: TylerLaws
Form ID: pdf002Page 1 of 4
Total Noticed: 109

Date Rcvd: Aug 22, 2019

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Aug 24, 2019.

db +EDMG, LLC, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Amarillo Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Amarillo South Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Baytown Asset Holdings, LLC, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Baytown Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Beaumont Asset Holdings, LLC, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Beaumont Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Bellaire Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Brownsville Emergency Center, LP, 10800 Richmond Avenue, Harris, TX 77042-4794

db +NEC College Station Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Crosby Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Eastside Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Greeley Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Harlingen Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Kerrville Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Kingwood Asset Holdings LLC, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Kingwood Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Lakeline Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Longview Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Lubbock Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Lufkin Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4831

db +NEC McAllen Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Midland Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Mueller Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Odessa Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Orange Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Paris Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Pasadena Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Pearland Asset Holdings, LLC, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Pearland Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Port Arthur Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Porter Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC San Angelo Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Texarkana Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Texas City Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Tyler Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC West Warwick Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Wichita Falls Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Yorktown Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NEC Zaragoza Emergency Center, LP, 10800 Richmond Avenue, Houston, TX 77042-4794

db +NHS Emergency Centers, LLC, 10800 Richmond Avenue, Houston, TX 77042-4831

db +Neighbors Emergency Center, LLC, 10800 Richmond Avenue, Houston, TX 77042-4831

db +Neighbors GP, LLC, 10800 Richmond Avenue, Houston, TX 77042-4794

db +Neighbors Global Holdings, LLC, 10800 Richmond Avenue, Houston, TX 77042-4794

db +Neighbors Health, LLC, 10800 Richmond Avenue, Houston, TX 77042-4801

db +Neighbors Legacy Holdings, Inc., 10800 Richmond Avenue, Houston, TX 77042-4794

db +Neighbors Physician Group - Colorado, LLC, 10800 Richmond Avenue, Houston, TX 77042-4794

db +Neighbors Physician Group - Rhode Island, LLC, 10800 Richmond Avenue, Houston, TX 77042-4794

db +Neighbors Physician Group, PLLC, 10800 Richmond Avenue, Houston, TX 77042-4794

db +Neighbors Practice Management, LLC, 10800 Richmond Avenue, Houston, TX 77042-4794

db +Next Door Urgent Care, LLC, 10800 Richmond Avenue, Houston, TX 77042-4794

aty +Ali Burner, Reed Smith, LLP, 811 Main St., Ste. 1700, Houston, TX 77002-6110

aty +Arlene N Gelman, Vedder Price PC, 222 North LaSalle, Ste 2600, Chicago, IL 60601-1104

aty +Brian G. Rose, Porter Hedges, LLP, 1000 Main St., 36th Floor, Houston, TX 77002-6341

aty +Felice Yudkin, Cole Schotz P.C., 25 Main St., Hackensack, NJ 07601-7189

aty +John R. Luze, Kirkland & Ellis LLP, 300 North LaSalle, Chicago, IL 60654-5412

aty +Katherine C Fackler, Akerman LLP, 50 North Laura St., Ste. 3100, Jacksonville, FL 32202-3659

aty +Matthew E Tashman, Reed Smith LLP, Three Logan Square, 1717 Arch Street, Ste 3100, Philadelphia, PA 19103-2762

aty +Tom L Brown, Brown, Bauman & Smith, 400 E. Fifth Street, Tyler, TX 75701-4301

aty +Warren A. Usatine, Cole Schotz P.C., 25 Main Street, Hackensack, NJ 07601-7189

cr +Acme Partnership, L.P., c/o William T. Peckham, 1104 Nueces St., Suite 104, Austin, TX 78701, UNITED STATES 78701-2106

intp +Alan S Gerger, The Gerger Law Firm, 2211 Norfolk Street, Suite 517, Houston, TX 77098-4051

cr +All Points Solution, Inc. d/b/a 3i International, c/o Kane Russell Coleman Logan PC, 5051 Westheimer Road, Suite 1000, Houston, TX 77056-5749

cr +BB&T Commercial Equipment Capital Corp. F/K/A Susq, c/o Padfield & Stout, LLP, Christopher V. Arisco, 421 W. Third Street, Suite 910, Fort Worth, TX 76102-3751

cr +BBVA Compass Financial Corporation, c/o McGlinchey Stafford, PLLC, Attn: Stephanie Laird Tolson, 1001 McKinney Street, Suite 1500, Houston, TX 77002-6420

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cr Bowie CAD et al, c/o Tara LeDay, P.O. Box 1269, Round Rock, Tx 78680-1269
intp +Broocks Mack Wilson, The Gerger Law Firm, PLLC, 2211 Norfolk, Suite 517,
HOUSTON, TX 77098, UNITED STATES 77098-4051
cr +Central Bank of St. Louis, c/o J.R. JONES LAW PLLC, 6026 Remson Hollow Lane,
Katy, Tx 77494, UNITED STATES 77494-4376
cr +City Of El Paso, 711 Navarro Ste. 300, San Antonio, TX 78205-1749
cr +Clear Channel Outdoor, Inc., c/o K&L Gates LLP, Attn.: Daniel M. Eliades,
One Newark Center, 10th Floor, Newark, NJ 07102-5237
fa +CohnReznick LLP, c/o Chad J. Shandler, 1301 Avenue of the Americas,
New York, NY 10019-6032
cr +David L. Campbell, Underwood Perkins PC, 5420 LBJ Freeway, Suite 1900,
Dallas, Tx 75240-6230
intp +Exceptional Healthcare, c/o Joyce W. Lindauer, Joyce W. Lindauer Attorney, PLLC,
12720 Hillcrest Road, Suite 625, Dallas, TX 75230-2163
cr +Goose Creek CISD And Lee College District, c/o Reid Strickland & Gillette, PO Box 809,
Baytown, TX 77522-0809
cr +Gorgee, LLC, c/o Weldon L. Moore, III, Sussman & Moore, LLP, 4645 N. Central Expressway,
Ste. 300, Dallas, TX 75205-7326
cr +Gregg County, Linebarger Goggan Blair & Sampson, LLP, c/o Elizabeth Weller,
2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
intp +Interested Party, c/o Marcus A. Helt, Foley Gardere, Foley & Lardner LLP,
2021 McKinney Ave., Suite 1600, Dallas, TX 75201-3340
cr +Iron Mountain Information Management, LLC, One Federal Street, 7th Floor,
Boston, MA 02110-2003
cr +Jay Martinovich, 325 N. St. Paul, Suite 3600, Dallas, TX 75201-3833
op +Kurtzman Carson Consultants LLC, 2335 Alaska Ave, El Segundo, CA 90245-4808
cr +Lubbock Central Appraisal District, C/O Laura J. Monroe,
Perdue, Brandon, Fielder, Collins & Mott, PO Box 817, Lubbock, TX 79408-0817
cr +NEC LBT, LLC, Law Office of James H Stokes, Jr., 1662 Creekside Dr.,
Sugar Land, TX 77478-4204
cr +NITYA Capital, LLC, 8901 Gaylord Drive, Suite 100, Houston, TX 77024-3042
cr +Pashmak, LLC, c/o Weldon L. Moore, III, Sussman & Moore, LLP, 4645 N. Central Expressway,
Ste. 300, Dallas, TX 75205-7326
cr +Reagan National Advertising of Austin, 4330 GAINES RANCH LOOP, 150, AUSTIN, TX 78735-6758
cr +Setul G. Patel, M.D., c/o Jarrod B. Martin, McDowell Hetherington LLP,
1001 Fannin, Suite 2700, Houston, TX 77002-6736
cr +Signature Financial LLC, c/o Shackelford Bowen McKinley Norton, Attn: Frances A. Smith,
9201 N. Central Expressway, 4th Floor, Dallas, TX 75231-6033
cr +Signature Financial LLC, c/o Moritt Hock & Hamroff LLP, 400 Garden City Plaza,
Garden City, NY 11530, UNITED STATES 11530-3327
cr +Smith County, Linebarger Goggan Blair & Sampson, LLP, c/o Elizabeth Weller,
2777 N Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
intp +Sohail Alam, 7505 Fannin, Ste 300, Houston, TX 77054-1953
intp +Stuart Quartemont, MD, 4801 Apple Valley Ct., College Station, TX 77845-4430
ombh Susan N. Goodman, Mesch, Clark & Rothschild, P.C., Tucson, AZ 85701
cr +Taxing Districts Collected by Potter County c/o Pe, PO Box 9132, Amarillo, TX 79105-9132
cr +Tom Green CAD, Linebarger Goggan Blair & Sampson, c/o Elizabeth Weller,
2777 N Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
cr Tyler Independent School District, c/o Tab Beall, Perdue Brandon Fielder Collins & Mott,
PO Box 2007, Tyler, TX 75710-2007
cr +WiarCom, Inc., c/o Wayne Kitchens, HughesWattersAskanase, LLP, 1201 Louisiana, 28th Floor,
Houston, TX 77002-5607
cr +c/o Kay D. Brock Travis County, P.O. Box 1748, Austin, TX 78767-1748

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

cr E-mail/Text: houston_bankruptcy@LGBS.com Aug 22 2019 21:34:03 Angelina County,
Linebarger Goggan Blair & Sampson LLP, C/O John P. Dillman, P.O. Box 3064,
Houston, TX 77253-3064
cr E-mail/Text: houston_bankruptcy@LGBS.com Aug 22 2019 21:34:03 Cypress Fairbanks ISD,
Linebarger Goggan Blair & Sampson LLP, C/O John P. Dillman, P.O. Box 3064,
Houston, TX 77253-3064
cr E-mail/Text: houston_bankruptcy@LGBS.com Aug 22 2019 21:34:03 Galveston County,
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cr E-mail/Text: houston_bankruptcy@LGBS.com Aug 22 2019 21:34:03 Harris County,
Linebarger Goggan Blair & Sampson LLP, C/O John P. Dillman, PO Box 3064,
Houston, TX 77253-3064
cr +E-mail/Text: ipfscollection referrals@ipfs.com Aug 22 2019 21:34:31 IPFS Corporation,
30 Montgomery Street, Suite 501, Jersey City, NJ 07302-3821
cr E-mail/Text: houston_bankruptcy@LGBS.com Aug 22 2019 21:34:03 Jefferson County,
c/o Tara L. Grundemeier, Post Office Box 3064, Houston, TX 77253-3064
cr +E-mail/Text: bnkatty@aldineisd.org Aug 22 2019 21:34:53 Johnetta Lang, Aldine ISD,
2520 W.W. Thorne Blvd., Houston, Tx 77073-3406
cr E-mail/Text: houston_bankruptcy@LGBS.com Aug 22 2019 21:34:03 Montgomery County,
Linebarger Goggan Blair & Sampson LLP, C/O John P. Dillman, P.O. Box 3064,
Houston, TX 77253-3064
intp E-mail/Text: legaldept@nationalwesternlife.com Aug 22 2019 21:32:55
National Western Life Insurance Company, P.O. Box 209080, Austin, TX 78720

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Total Noticed: 109

Date Rcvd: Aug 22, 2019

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center (continued)

cr E-mail/Text: houston_bankruptcy@LGBS.com Aug 22 2019 21:34:03 Orange County,
Linebarger Goggan Blair & Sampson LLP, C/O John P. Dillman, P.O. Box 3064,
Houston, TX 77253-3064
cr +E-mail/Text: john.mitchell@akerman.com Aug 22 2019 21:34:52 SMTA Financing JV, LLC,
c/o John E. Mitchell, Esq., 2001 Ross Ave, Suite 3600, Dallas, TX 75201-2938
cr E-mail/Text: houston_bankruptcy@LGBS.com Aug 22 2019 21:34:03 Texas City ISD,
Linebarger Goggan Blair & Sampson LLP, C/O John P. Dillman, P.O. Box 3064,
Houston, TX 77253-3064

TOTAL: 12

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

aty Heather R Potts
aty Heather R Potts
aty Porter Hedges LLP
aty Stacy & Baker, P.C.
intp AEC ER 4, LLC
cr Alief Independent School District
dft Andy Chen, M.D.
cr Austin Mueller MD, LLC
cr Bank of Ann Arbor
cr Brazoria County Tax Office
cr Brazoria County Tax Office
cr Brazoria County Tax Office and Brazos Independent
cr Brazoria County Tax Office, Crosby Independent Sch
cr Cameron County
cr Catellus Market District, LLC
intp Cecilia Brown
cr Century Square Commercial Venture LLC
cr City Of Harlingen
cr City Of McAllen
cr City of Houston
cr Crosby Independent School District
cr Crosby Municipal Utility District
cr Cyril Gillman
cr Ector Cad, Linebarger Goggan Blair & Sampson, PO BOX 3064, Houston
cr Everbank Commercial Financial, Inc.
fa FTI Consulting, Inc.
cr Gerald H.Phipps, Inc, d/b/a GH Phipps Construction
cr Greater Texas Emergency Center LLC
cr Harlingen CISD
cr Harris County Municipal Utility District #276
cr Hidalgo County
dft Hitesh Patel, M.D.
op Houlihan Lokey Capital, Inc.
cr Humble Independent School District
cr Infinity Emergency Management Group, LLC
intp Interested Party (Pratt Flack), 4306 Yoakum Blvd, Houston, US
intp James Scott Douglass
cr KeyBank, N.A.
intp McKesson Medical-Surgical, Inc.
dft Michael Chang, M.D.
cr Midway Companies
cr Neighbors of the Permian Basin LLC
intp Nitya Health Operations LLC and Nitya Health RE LL
ombh Patient Care Ombudsman
cr Paul Alleyne
cr Phoenix HAR Investments LLC
dft Quang Henderson, M.D.
cr Read King, Inc. and Affiliates
cr Robert Lueken
cr Roshal Imaging Services, Inc.
intp Siemens Financial Services, Inc.
cr Spirit MTA REIT
cr Spirit Realty Capital, 2727 N.. Harwood St., #300, Dallas
intp Tenet Health Services Corp.
op Tensie Axton, Liquidating Trustee
cr Texas Comptroller of Public Accounts
cr The Don Levin Trust
cr The Margaret M. Nobmann Family Trust
crcm The Official Committee of Unsecured Creditors
cr Time Warner Cable Enterprises LLC
cr UniFi Equipment Finance, Inc.
cr Valley Ranch Municipal Utility District 1
cr Wells Fargo Equipment Finance, Inc.
intp West Physics Consulting, LLC

TOTALS: 64, * 0, ## 0

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***** BYPASSED RECIPIENTS (continued) *****

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

Addresses marked '#' were identified by the USPS National Change of Address system as requiring an update. While the notice was still deliverable, the notice recipient was advised to update its address with the court immediately.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Aug 24, 2019

Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on August 22, 2019 at the address(es) listed below:
NONE.

TOTAL: 0