

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

In re:

NEIGHBORS LEGACY HOLDINGS, INC.,
et al.,¹

Debtors.

Chapter 11

Case No. 18-33836 (MI)

Jointly Administered

UNSECURED CREDITOR TRUSTEE'S SIXTH OMNIBUS OBJECTION TO CLAIMS
PURSUANT TO SECTION 502(B) OF THE BANKRUPTCY CODE AND
RULE 3007 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE
SEEKING TO DISALLOW OR REDUCE CERTAIN CLAIMS
FILED BY SIGNATURE FINANCIAL LLC

(DUPLICATE CLAIMS)

THIS IS AN OBJECTION TO YOUR CLAIM. THE OBJECTING PARTY IS ASKING THE COURT TO DISALLOW THE CLAIM THAT YOU FILED IN THESE BANKRUPTCY CASES. IF YOU DO NOT FILE A RESPONSE WITHIN 30 DAYS AFTER THE OBJECTION WAS SERVED ON YOU, YOUR CLAIM MAY BE DISALLOWED WITHOUT A HEARING.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.

Mark Shapiro, the Trustee of the Unsecured Creditor Trust (the "Unsecured Creditor Trustee") files this *Sixth Omnibus Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure Seeking to Disallow or Deduce Certain Claims Filed by Signature Financial LLC (Duplicate Claims)* (this

¹ Due to the large number of Debtors in these chapter 11 cases, a complete list of the Debtors and the last four digits of their tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' proposed claims and noticing agent at www.kccllc.net/neighbors. The location of Debtors' principal place of business and the Debtors' service address was: 10800 Richmond Avenue, Houston, Texas 77042.



“Objection”). In support of this Objection, the Unsecured Creditor Trustee respectfully represents as follows:

Jurisdiction and Venue

1. This Court has jurisdiction over this case and this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(B). Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409(a).

2. The predicates for the relief requested herein are section 502(b) of title 11 of the United States Code (**“Bankruptcy Code”**) and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the **“Bankruptcy Rules”**).

Relief Requested

3. The Unsecured Creditor Trustee respectfully requests entry of an order, substantially in the form filed herewith (the **“Proposed Order”**) disallowing each claim identified with a “Claim No.” on **Schedule 1** to the Proposed Order (collectively, the **“Duplicate Claims”**) in its entirety because each such Proof of Claim duplicates at least one other Proof of Claim filed against the Debtors’ estates by the same entity. The Unsecured Creditor Trustee further respectfully requests the reduction of Claim No. 352 (as such term is defined herein below) to eliminate certain amounts set forth therein which are duplicative of other amounts asserted by Signature Financial LLC (**“Signature”**) in Claim No. 367 (as such term is defined herein below).

General Background

4. On July 12, 2018 and July 23, 2018, Neighbors Legacy Holdings Inc. and certain of its affiliates and subsidiaries (collectively, the **“Debtors”**) each commenced a case by filing a petition for relief under Chapter 11 of the Bankruptcy Code.

5. On February 20, 2019, the Debtors filed their *First Amended Joint Plan of Liquidation of Neighbors Legacy Holdings, Inc. and its Debtor Affiliates Under Chapter 11 of the Bankruptcy Code* [Docket No. 772] (the “**Plan**”) and accompanying *Second Amended Disclosure Statement* [Docket No. 773].

6. On March 22, 2019, the Court entered its *Order Approving Debtors’ Second Amended Disclosure Statement and Confirming Debtors’ First Amended Joint Plan of Liquidation of Neighbors Holdings, Inc. and its Debtor Affiliates Under Chapter 11 of the Bankruptcy Code* [Docket No. 847] (the “**Confirmation Order**”).

7. The Confirmation Order and Plan, among other things, approved the form of the Unsecured Creditor Trust Agreement and the appointment of the Unsecured Creditor Trustee to administer the Unsecured Creditor Trust. Additionally, the Plan provided for the establishment of the Unsecured Creditor Trust effective on the effective date of the Plan, which occurred on April 8, 2019 (the “**Effective Date**”). See Section V.D. of the Plan; Docket No. 862.

8. Article VIII.B of the Plan expressly provides, “with respect to all Claims other than Administrative and Priority Claims, the Unsecured Creditor Trustee shall have the exclusive right to File, Settle, compromise, withdraw or litigate to judgment any objections as permitted under the Plan.” The Plan defines claims in Class 4 as General Unsecured Claims; and claims in Class 5 as Bankruptcy Code Section 510(b) Claims. Article V, Section A of the Plan provides that the Plan is a “joint plan of liquidation for all of the Debtors and results in the consolidation of the Debtors and their respective Estates solely for purposes of . . . making Distributions pursuant the Plan”. Furthermore, Article V(A)(b) provides that “. . .any duplication of claims arising from both primary operative documents and guaranty and/or other secondary obligations

shall be eliminated and all such claims against the Debtors shall be treated as a single claim that eliminates such duplications”

9. Pursuant to Section VIII.C. of the Plan, the original deadline to file objections to claims was 180 days after the Effective Date, i.e. October 5, 2019. On October 21, 2019, the Court extended the Deadline to December 31, 2019 [Docket No. 1005]; on December 4, 2019, the Court extended the Deadline April 29, 2020 [Docket No. 1032]; on April 16, 2020 the Court extended the Deadline to June 30, 2020 [Docket No. 1064]; on July 8, 2020, the Court extended the Deadline to September 30, 2020 [Docket No. 1099]; and on October 28, 2020, the Court extended the Deadline to December 31, 2020 [Docket No. 1151] (the “**Claims Objection Deadline**”).

The Claims Reconciliation Process

10. On July 12, 2018, the Court entered the *Order Granting Complex Chapter 11 Bankruptcy Case Treatment* [Docket No. 14], which established a deadlines for filing proofs of claim. On October 5, 2018, the Debtors filed their Notice of Deadlines for Filing Proofs of Claim [Docket No. 551] (the “**Bar Date Notice**”), which provided notice that the deadline for all entities, other than Governmental Unites, to file proofs of claim was November 14, 2018 (the “**General Bar Date**”). The deadline for governmental unites to filed proofs of claims was 180 days after the Petition date, or January 8, 2019 (the “**Governmental Unit Bar Date**” and collectively, with the General Bar Dates, the “**Bar Dates**”).

11. The official claims register, prepared and maintained by the Debtors’ claims agent, reflects that over 1,700 proofs of claim were filed against the Debtors’ estates, and that such claims, coupled with the claims scheduled by the Debtors, represented in the aggregate in excess of \$1.5 Billion in unsecured, non-priority claims.

12. Since the Effective Date, the Unsecured Creditor Trustee and its advisors have been working diligently to review these proofs of claim, including any supporting documentation filed together with any proof of claim. In this regard, the Court has previously sustained each of the Unsecured Creditor Trustees' five previous omnibus claim objections to date. *See* Docket Nos. 1085-1087, 1121, 1154.

13. The Unsecured Creditor Trustee has continued to review and reconcile claims for which he is responsible in order to administer the Unsecured Creditor Trust and has identified numerous claims which are duplicative of one or more other claims, which are the subject of, *inter alia*, this Objection. Attached hereto as **Exhibit A** is the *Declaration of Mark Shapiro in Support of the Sixth Omnibus Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure Seeking to Disallow or Deduce Certain Claims Filed by Signature Financial LLC (Duplicate Claims)* (the "**Declaration**").

Basis for Relief

14. Pursuant to section 502(a) of the Bankruptcy Code, a filed proof of claim is deemed allowed, unless a party in interest objects. 11 U.S.C. § 502(a). A properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. FED. R. BANKR. P. 3001(f). To receive the benefit of *prima facie* validity, however, a proof of claim must assert factual allegations which would entitle the claimant to a recovery. *In re Heritage Org., LLC*, 04-35574 (BJH), 206 WL 6508477, at *8 (Bankr. N.D. Tex. Jan. 27, 2006). Additionally, a claimant's proof of claim is entitled to the presumption of *prima facie* validity under Bankruptcy Rule 3001(f) only until an objecting party refutes at least one of the allegations that is essential to the claim's legal sufficiency. *In re*

Starnes, 231 B.R. 903, 912 (N.D. Tex. 1998). Once an allegation is refuted, “the burden shifts to the claimant to prove by a preponderance of the evidence.” *In re Congress, LLC*, 529 B.R. 213, 219 (Bankr. W.D. Tex. 2015); *see also Cavu/Rock Props. Project I, LLC v. Gold Star Constr., Inc. (In re Cavu/Rock Props. Project I, LLC)*, 516 B.R. 414, 422 (Bankr. W.D. Tex. 2014). “The ultimate burden of proof always lies with the claimant.” *In re Armstrong*, 347 B.R. 581, 583 (Bankr. N.D. Tex. 2006).

15. Bankruptcy Rule 3007 requires that an objection to a proof of claim be made in writing, and that the claimant be provided with not less than thirty days’ notice of the hearing to be held in respect of such objection. See FED. R. BANKR. P. 3007(a). Objections of up to one hundred claims may be joined in an omnibus objection if all such claims were filed by the same entity or such objections are based on the grounds that the claims should be disallowed, in whole or in part, for any of eight enumerated reasons, including that the claims “duplicate other claims.” See FED. R. BANKR. P. 3007(d)(1).

A. The Duplicate Claims

16. Each of the Proofs of Claim listed in the column entitled “Duplicate Claim(s)” in **Schedule 1** to the Proposed Order (i.e., each Duplicate Claim) is duplicative of amounts asserted in at least one other Proof of Claim filed by the same claimant, Signature, relating to the same subject matter. In addition, the Duplicate Claims identified in Schedule 1 to this Objection are entirely subsumed within either Claim No. 352 and Claim No. 367 (“**Claim No. 352**” and “**Claim No. 367**”, respectively), filed by Signature, and are subject to elimination pursuant to Article V(A) of the Plan. Accordingly, for each Duplicate Claim, the Unsecured Creditor Trustee has identified in **Schedule 1** a corresponding “Surviving Claim”, in every event either Claim No. 352 or Claim No. 367, in the column so entitled. If the Duplicate Claims are not

disallowed, Signature will receive an excessive recovery to the detriment of other stakeholders in these cases. *See* Declaration at ¶ 6.

B. The Reduction (i.e. Disallowance in Part) of Claim No. 352

17. In addition to the Duplicate Claims, the Unsecured Creditor Trustee has identified certain amounts included within Claim No. 352, which are duplicative of amounts asserted within Claim No. 367. More particularly, Signature obtained a judgment against certain of the Debtors which included an award of attorney's fees and costs in the amount of \$476,954.19 (the "**Fee Amount**") for which the Debtors subject thereto are joint and severally liable. The Fee Amount is included as a component of the amounts asserted in both Claim No. 352 and Claim No. 367. In order to avoid a duplicate recovery for Signature on the Fee Amount to the detriment of other stakeholders in these cases, the Unsecured Creditor Trustee respectfully requests the disallowance in part of Claim No. 352, though the reduction of such claim by the Fee Amount, such that Claim No. 352 will be reduced to the amount of \$590,533.49. *See* Declaration at ¶ 7.

18. Accordingly, the Unsecured Creditor Trustee respectfully requests that the Court disallow each Duplicate Claim in its entirety and disallow in part and, accordingly reduce, Claim No. 352 to \$590,533.49.

Reservation of Rights

19. In the event that any of the Duplicate Claims are not disallowed on the grounds asserted herein or Claim No. 352 is not reduced as requested herein, the Unsecured Creditor Trustee hereby reserves his rights to object to such Duplicate Claims, Claim No. 352, and Claim No. 367 on any other grounds. Additionally, the Unsecured Creditor Trustee expressly reserves the right to amend, modify, or supplement the objections asserted herein and to file additional

objections to the Proofs of Claim or any other claims that may be asserted against the Debtors' estates.

20. Nothing contained herein or any actions taken pursuant to such relief is intended or should be construed as: (a) an admission as to the validity of any prepetition claim against a Debtor entity or such Debtor entity's estate; (b) a waiver of any party's right to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Objection or any order granting the relief requested by this Objection; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of the Unsecured Creditor Trustee's rights under the Bankruptcy Code or any other applicable law.

Separate Contested Matter

21. To the extent that a response is filed regarding any Duplicate Claim or the relief requested herein and the Unsecured Creditor Trustee is unable to resolve any such response, each such Duplicate Claim, and the Objection as it pertains to such Duplicate Claim, as well as the reduction of Claim No. 352 by the Fee Amount, will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Further, the Unsecured Creditor Trustee requests that any order entered by the Court regarding an objection or other reply asserted in response to this Objection be deemed a separate order with respect to each proof of claim.

Notice

22. Notice of this Objection has been given to: (a) all parties on the Master Service List; and (b) Signature. The Unsecured Creditor Trustee respectfully submits that such notice is sufficient and proper under the circumstances and that no other or further notice is required.

Conclusion

WHEREFORE, based upon the foregoing, the Unsecured Creditor Trustee respectfully request that the Court: (a) sustain this Objection; (b) enter the Proposed Order sustaining this Objection and providing that (i) the Duplicate Claims shall be disallowed and (ii) Claim No. 352 will be reduced by the Fee Amount; and (c) grant such other and further relief as the Court deems just and proper under the circumstances.

Dated: December 31, 2020

Respectfully submitted,

/s/ Michael D. Warner

Michael D. Warner (TX Bar No. 00792304)

Benjamin L. Wallen (TX Bar No. 24102623)

COLE SCHOTZ P.C.

301 Commerce Street, Suite 1700

Fort Worth, TX 76102

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bwallen@coleschotz.com

*Counsel for Mark Shapiro, Unsecured Creditor
Trustee*

EXHIBIT A

Declaration of Mark Shapiro

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

NEIGHBORS LEGACY HOLDINGS, INC.,
et al.,¹

Debtors.

Chapter 11

Case No. 18-33836 (MI)

Jointly Administered

**DECLARATION OF MARK SHAPIRO IN SUPPORT OF
UNSECURED CREDITOR TRUSTEE'S SIXTH OMNIBUS OBJECTION TO CLAIMS
PURSUANT TO SECTION 502(B) OF THE BANKRUPTCY CODE AND
RULE 3007 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE
SEEKING TO DISALLOW OR REDUCE CERTAIN CLAIMS
FILED BY SIGNATURE FINANCIAL LLC**

(DUPLICATE CLAIMS)

Pursuant to 28 U.S.C. § 1746, I, Mark Shapiro, hereby declare as follows:

1. I am the duly appointed Unsecured Creditor Trustee of the Unsecured Creditor Trust. My business address is 3500 Maple Avenue, Suite 420, Dallas, Texas 75219.

2. Contemporaneously with the filing of this Declaration, the Unsecured Creditor Trustee filed the *Sixth Omnibus Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure Seeking to Disallow or Deduce Certain Claims Filed by Signature Financial LLC (Duplicate Claims)* (the "**Objection**").²

¹ Due to the large number of Debtors in these chapter 11 cases, a complete list of the Debtors and the last four digits of their tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' proposed claims and noticing agent at www.kccllc.net/neighbors. The location of Debtors' principal place of business and the Debtors' service address was: 10800 Richmond Avenue, Houston, Texas 77042.

² All capitalized terms used but not defined herein shall have the meanings given to them in the Objection.

3. I am duly authorized to make and submit this Declaration in support of the Objection.

4. The facts set forth in this Declaration are based upon my personal knowledge or upon records kept in the ordinary course of my business as the Unsecured Creditor Trustee, as well as the Debtors' business records provided to me that were reviewed by me or professionals of I have retained to represent me and the Unsecured Creditor Trust under my supervision and direction. If called and sworn as a witness, I could and would testify competently to the matters set forth herein.

5. I have coordinated and supervised the claims reconciliation process. Accordingly, I, or other professionals retained by me, under my supervision and direction, reviewed and analyzed the proofs of claim listed in **Schedule 1** to the Proposed Order to the Objection.

The Objection

6. Each of the Proofs of Claim listed in the column entitled "Duplicate Claim(s)" in **Schedule 1** the Proposed Order (i.e., each Duplicate Claim) is duplicative of at least one other Proof of Claim filed by the same claimant relating to the same subject matter. If the Duplicate Claims are not disallowed, Signature will receive an excessive recovery to the detriment of other stakeholders in these cases.

7. In addition, certain amounts included within Claim No. 352 are duplicative of amounts asserted within Claim No. 367. More particularly and as more fully set forth in Claim No. 352 and Claim No. 367, Signature obtained a judgment against certain of the Debtors which included an award of attorney's fees and costs in the amount of \$476,954.19 (the "**Fee Amount**") for which the Debtors subject thereto are joint and severally liable. The Fee Amount is included as a component of the amounts asserted in both Claim No. 352 and Claim No. 367.

In order to avoid a duplicate recovery for Signature on the Fee Amount to the detriment of other stakeholders in these cases, Claim No. 352 should be disallowed in part though the reduction of such claim by the Fee Amount, such that Claim No. 352 will be reduced to the amount of \$590,533.49.

8. For these reasons, I respectfully request that the Court disallow each Duplicate Claim in its entirety and disallow in part, and therefore reduce, Claim No. 352 by the Fee Amount.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge and belief.

Dated: December 31, 2020

/s/ Mark Shapiro

Mark Shapiro
solely in his official capacity as Unsecured
Creditor Trustee

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

NEIGHBORS LEGACY HOLDINGS, INC.,
et al.,¹

Debtors.

Chapter 11

Case No. 18-33836 (MI)

Jointly Administered

**UNSECURED CREDITOR TRUSTEE'S SIXTH OMNIBUS OBJECTION TO CLAIMS
PURSUANT TO SECTION 502(B) OF THE BANKRUPTCY CODE AND
RULE 3007 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE
SEEKING TO DISALLOW OR REDUCE CERTAIN CLAIMS
FILED BY SIGNATURE FINANCIAL LLC**

(DUPLICATE CLAIMS)

[Related Docket No. ____]

Upon the objection (the “**Objection**”)² of Mark Shapiro, Unsecured Creditor Trustee of the Unsecured Creditor Trust (the “**Unsecured Creditor Trustee**”) seeking entry of an order (this “**Order**”) disallowing the Duplicate Claims identified on **Schedule 1** attached hereto and reducing Claim No. 352, it is **HEREBY ORDERED THAT:**

1. Pursuant to Section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, each Duplicate Claim identified on **Schedule 1** to this Order is disallowed in its entirety.

¹ Due to the large number of Debtors in these chapter 11 cases, a complete list of the Debtors and the last four digits of their tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ proposed claims and noticing agent at www.kccllc.net/neighbors. The location of Debtors’ principal place of business and the Debtors’ service address was: 10800 Richmond Avenue, Houston, Texas 77042.

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

2. Claim No. 352 shall be disallowed in part, and therefore, reduced to the amount of \$590,533.49.

3. The Debtors' Claims Agent is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in this Order.

4. Each claim and the objections by the Unsecured Creditor Trustee to each claim identified in **Schedule 1** constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate order with respect to each Duplicate Claim and Claim No. 352.

5. Except as otherwise provided in this Order, nothing in this Order shall be deemed: (a) an admission as to the validity of any prepetition claim against a Debtor entity or such Debtor entity's estate; (b) a waiver of any party's right to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Objection or any order granting the relief requested by this Objection; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of the Unsecured Creditor Trustee's rights under the Bankruptcy Code or any other applicable law.

6. The terms and conditions of this Order will be immediately effective and enforceable upon its entry.

7. The Unsecured Creditor Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

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8. This Court shall retain exclusive jurisdiction to resolve any dispute arising from or related to this Order.

Dated: _____, 2021

THE HONORABLE MARVIN ISGUR
UNITED STATES BANKRUPTCY JUDGE

SCHEDULE 1

| DUPLICATE CLAIM(S) | | | | | | | SURVIVING CLAIM | | | | | |
|--------------------|-------------------------|--|------------|--|-----------|--------------------------|-------------------------|--|------------|------------------------------------|-----------|--------------------------|
| Seq No. | Creditor Name | Creditor Notice Information | Date Filed | Debtor Name | Claim No. | Amount of Claim as Filed | Creditor Name | Creditor Notice Information | Date Filed | Debtor Name | Claim No. | Amount of Claim as Filed |
| 1 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | NEC Lufkin Emergency Center, LP | 349 | \$756,455.47 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | Neighbors Global Holdings, LLC | 367 | \$1,577,091.13 |
| 2 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | NEC Greeley Emergency Center, LP | 350 | \$750,499.41 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | Neighbors Global Holdings, LLC | 367 | \$1,577,091.13 |
| 3 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | NEC Longview Emergency Center, LP | 351 | \$29,343.98 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | Neighbors Legacy Holdings, Inc. | 352 | \$1,067,487.00 |
| 4 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | NEC Lubbock Emergency Center, LP | 353 | \$750,499.41 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | Neighbors Global Holdings, LLC | 367 | \$1,577,091.13 |
| 5 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | NEC Bellaire Emergency Center, LP | 354 | \$735,780.88 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | Neighbors Legacy Holdings, Inc. | 352 | \$1,067,487.00 |
| 6 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | NEC Porter Emergency Center, LP | 356 | \$27,017.13 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | Neighbors Legacy Holdings, Inc. | 352 | \$1,067,487.00 |
| 7 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | NEC College Station Emergency Center, LP | 357 | \$29,419.20 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | Neighbors Legacy Holdings, Inc. | 352 | \$1,067,487.00 |
| 8 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | NEC McAllen Emergency Center, LP | 358 | \$26,902.63 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | Neighbors Legacy Holdings, Inc. | 352 | \$1,067,487.00 |
| 9 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | Neighbors Practice Management, LLC | 360 | \$133,401.11 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | Neighbors Legacy Holdings, Inc. | 352 | \$1,067,487.00 |
| 10 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | NEC Texarkana Emergency Center, LP | 361 | \$29,376.14 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | Neighbors Legacy Holdings, Inc. | 352 | \$1,067,487.00 |
| 11 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | NEC Wichita Falls Emergency Center, LP | 363 | \$29,231.15 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | Neighbors Legacy Holdings, Inc. | 352 | \$1,067,487.00 |
| 12 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | NEC West Warwick Emergency Center, LP | 364 | \$750,499.41 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morithhock.com | 11/14/2018 | Neighbors Global Holdings, LLC | 367 | \$1,577,091.13 |

DUPLICATE CLAIM(S)

| Seq No. | Creditor Name | Creditor Notice Information | Date Filed | Debtor Name | Claim No. | Amount of Claim as Filed |
|---------|-------------------------|---|------------|--|-----------|--------------------------|
| 13 | Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morittthock.com | 11/14/2018 | NEC Brownsville Emergency Center, LP | 366 | \$27,015.46 |

SURVIVING CLAIM

| Creditor Name | Creditor Notice Information | Date Filed | Debtor Name | Claim No. | Amount of Claim as Filed |
|-------------------------|---|------------|---------------------------------|-----------|--------------------------|
| Signature Financial LLC | Attn Leslie A. Berkoff, Esq. Moritt Hock Hamroff LLP 400 Garden City Plaza Garden City Plaza, NY 11530 lberkoff@morittthock.com | 11/14/2018 | Neighbors Legacy Holdings, Inc. | 352 | \$1,067,487.00 |