Docket #6655 Date Filed: 9/10/2021

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UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA – LOS ANGELES DIVISION

In re:

VERITY HEALTH SYSTEM OF CALIFORNIA, INC., *et al*.,

Post-Effective Date Debtors and Debtors In Possession.

Affects:

☑ All Debtors
☐ Verity Health System of California, Inc.
☐ O'Connor Hospital
☐ Saint Louise Regional Hospital
☐ St. Francis Medical Center
☐ St. Vincent Medical Center
☐ Seton Medical Center
☐ O'Connor Hospital Foundation
☐ Saint Louise Regional Hospital Foundation
☐ St. Francis Medical Center of Lynwood Foundation
☐ St. Vincent Foundation
☐ St. Vincent Dialysis Center, Inc.
☐ Seton Medical Center Foundation
☐ Verity Business Services
☐ Verity Medical Foundation
☐ Verity Holdings, LLC
☐ De Paul Ventures, LLC
☐ De Paul Ventures - San Jose Dialysis, LLC

Post-Effective Date Debtors and Debtors In Possession.

Lead Case No. 18-20151
Jointly Administered With:
CASE NO.: 2:18-bk-20162-ER
CASE NO.: 2:18-bk-20163-ER
CASE NO.: 2:18-bk-20164-ER
CASE NO.: 2:18-bk-20165-ER
CASE NO.: 2:18-bk-20167-ER
CASE NO.: 2:18-bk-20168-ER
CASE NO.: 2:18-bk-20169-ER
CASE NO.: 2:18-bk-20171-ER
CASE NO.: 2:18-bk-20172-ER
CASE NO.: 2:18-bk-20173-ER
CASE NO.: 2:18-bk-20175-ER
CASE NO.: 2:18-bk-20176-ER
CASE NO.: 2:18-bk-20178-ER
CASE NO.: 2:18-bk-20179-ER
CASE NO.: 2:18-bk-20180-ER
CASE NO.: 2:18-bk-20181-ER

Chapter 11 Cases – Hon. Ernest M. Robles

LIQUIDATING TRUSTEE AND RETIREMENT PLAN FOR HOSPITAL EMPLOYEES' STIPULATION REGARDING ADMINISTRATIVE EXPENSE CLAIM AMOUNTS

[Relates to Docket No. 6620]

1820151210913000000000001

This stipulation is entered into between the Liquidating Trustee (the "Liquidating Trustee") of the VHS Liquidating Trust established pursuant to the *Modified Second Amended Joint Chapter 11 Plan of Liquidation (Dated July 2, 2020) of the Debtors, the Prepetition Secured Creditors, and the Committee* [Docket No. 5466], confirmed by the order entered August 14, 2020 [Docket No. 5504], and that certain Liquidating Trust Agreement, dated as of September 5, 2020 [Docket No. 6043], on the one hand, and creditor the Retirement Plan for Hospital Employees (the "RPHE"), on the other hand, with respect to the following facts and circumstances.

1. On August 4, 2021, the Court conducted hearings on two motions filed by the RPHE: (1) the *Motion to Allow Administrative Expense Claim of Retirement Plan for Hospital Employees* [Docket No. 6543] (the "Administrative Claim Motion") and (2) the *Motion to Enforce Plan and Confirmation Order and to Alter or Amend Distribution Order* [Docket No. 6553] (the "Plan Enforcement Motion").

2. On August 18, 2021, the Court issued its *Interlocutory Memorandum of Decision on Motions Filed by the Retirement Plan for Hospital Employees* [Docket No. 6620] (the "Interlocutory Memorandum of Decision") with regard to each of the Administrative Claim Motion and the Plan Enforcement Motion.

3. In its Interlocutory Memorandum of Decision, at page 2, the Court directed the Liquidating Trustee and the RPHE "to meet and confer with regard to what dollar amount of the underfunding component of RPHE's administrative claim is allocable to members of the California Nurses Association (the 'CNA') versus plan participants whose benefits have been frozen. No later than **August 27, 2021**, the parties shall submit a stipulated figure or separate figures." (emphasis in the original).

4. Following the filing of the *Liquidating Trustee and Retirement Plan for Hospital Employees' Stipulation to Continue Deadline Set Forth in Interlocutory Memorandum of Decision* [Docket No. 6630], the Court entered its *Order Approving Liquidating Trustee and Retirement Plan for Hospital Employees' Stipulation to Continue Deadline Set Forth in Interlocutory Memorandum of Decision* [Docket No. 6631], which continued the August 27, 2021, deadline to September 10, 2021.

5. Advisors and actuaries to the RPHE and advisors and actuaries to the Liquidating Trustee have shared relevant information, and the parties have come to an agreement regarding (a) the dollar amount of the underfunding component of the RPHE's administrative claim that is allocable to members of the CNA whose benefits were not frozen, and (b) a correction to the normal and administrative cost component of overall administrative expense that is requested under the Administrative Expense Motion.

NOW, THEREFORE, all of the parties to this stipulation hereby stipulate as follows:

A. Notwithstanding the acknowledgment previously made by the Liquidating Trustee (*see*, *e.g.*, recognizing the amount of $2,417,890.00 at pages 4 and 8 of the Interlocutory Memorandum of Decision), the Liquidating Trustee now agrees that the RPHE shall have an allowed administrative expense under Section 503(b) of the Bankruptcy Code for the outstanding normal costs and administrative costs incurred by VHS for the pension plan years 2019 and 2020 in the amount of **$2,193,132.00.**

B. Of the total amount of the underfunded liability component of $23,557,593[1] which was due by VHS in post-petition installments for the pension plan years 2018, 2019 and 2020, the portion of such amount that is (a) allocable to employed members of the CNA whose benefits were not frozen, and (b) attributable to periods from the Petition Date through the Effective Date of the Plan, is **$3,308,867.00**. While the Liquidating Trustee agrees that this amount was computed correctly, the Liquidating Trustee disputes that this amount is entitled to award as an administrative expense.

C. A chart created by the Liquidating Trustee's team of actuaries at Willis Towers Watson, in conjunction with the RPHE's separate team of actuaries at Willis Towers Watson, and attached hereto as **Exhibit A**, accurately reflects the calculations used in arriving at the figures set forth in the preceding paragraphs.

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[1] This amount varies slightly from the $23,558,142.00 referenced in the Interlocutory Memorandum of Decision and is revised to conform more precisely to the updated amounts set forth in the chart attached hereto as Exhibit A.

Retirement Plan for Hospital Employees



By: _____
Richard A. Lapping
Trodella & Lapping LLP
Attorneys for the Retirement Plan for Hospital Employees

Liquidating Trustee



By: _____
Mark Shinderman
James C. Behrens
Milbank LLP
Attorneys for the Liquidating Trustee

EXHIBIT A

Retirement Plan for Hospital Employees
Verity Health System
Allocation of unpaid contributions

Due date	Plan Year	Contribution Due	Normal Cost Component	Administrative Expenses	Amortization of Unfunded Liability Component	Contribution made	Method 3					
							Outstanding Normal Cost	Outstanding Administrative Expenses	Outstanding Normal Cost + Administrative Expenses	% allocated to active C.N.A. participants	Portion of UFAL payment allocated to active C.N.A. participants	Total Balance
8/15/2018	2017	$ 4,791,217	$ 1,413,595	$ 223,928	$ 3,153,694	$ -	$ 0	$ 0	$ 0	29.57%	$ 0	$ 0
2/15/2019	2018	$ 4,408,576	$ 1,487,387	$ 227,332	$ 2,693,857	$ 568,057	$ 0	$ 0	$ 0	28.39%	$ 0	$ 0
5/15/2019	2018	$ 4,408,576	$ 1,487,387	$ 227,332	$ 2,693,857	$ 568,057	$ 0	$ 0	$ 0	28.39%	$ 0	$ 0
8/15/2019	2018	$ 4,408,576	$ 1,487,387	$ 227,332	$ 2,693,857	$ 568,057	$ 0	$ 0	$ 0	28.39%	$ 764,752	$ 764,752
2/15/2020	2019	$ 4,364,041	$ 633,162	$ 229,748	$ 3,501,131	$ 862,909	$ 0	$ 0	$ 0	26.91%	$ 942,088	$ 1,706,841
5/15/2020	2019	$ 4,364,041	$ 633,161	$ 229,748	$ 3,501,132	$ 862,909	$ 0	$ 0	$ 0	11.52%	$ 403,253	$ 2,110,093
8/15/2020	2019	$ 4,364,040	$ 633,162	$ 229,748	$ 3,501,130	$ -	$ 633,162	$ 229,748	$ 862,910	11.52%	$ 403,253	$ 3,376,256
2/15/2021	2020	$ 3,971,774	$ 293,569	$ 224,758	$ 3,453,447	$ -	$ 293,569	$ 224,758	$ 518,327	11.52%	$ 397,761	$ 4,292,344
5/15/2021	2020	$ 3,971,774	$ 293,569	$ 224,758	$ 3,453,447	$ -	$ 293,569	$ 224,758	$ 518,327	11.52%	$ 397,761	$ 5,208,431
8/15/2021	2020	$ 3,971,775	$ 293,568	$ 224,758	$ 3,453,449	$ -	$ 293,568	$ 0	$ 293,568	0.00%	$ 0	**$ 5,501,999**
									$ 2,193,132		$ 3,308,867	

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

2029 Century Park E, 33rd Floor, Los Angeles, CA 90067.

A true and correct copy of the foregoing document entitled (*specify*): ***LIQUIDATING TRUSTEE AND RETIREMENT PLAN FOR HOSPITAL EMPLOYEES' STIPULATION REGARDING ADMINISTRATIVE EXPENSE CLAIM AMOUNTS*** will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF)**: Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) September 10, 2021, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:
On (*date*) September 10, 2021, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) September 10, 2021, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☒ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

September 10, 2021	James C. Behrens	/s/ James C. Behrens
Date	*Printed Name*	*Signature*

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