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7 **UNITED STATES BANKRUPTCY COURT**  
8 **FOR THE CENTRAL DISTRICT OF CALIFORNIA**

9 In re:  
10 VERITY HEALTH SYSTEM OF  
11 CALIFORNIA, INC., *et al.*,  
12 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-20171-ER  
Chapter 11 Cases

- 13  Affects all Debtors.
- 14  **Affects Verity Health System of California,**
- 15  **Affects O’Connor Hospital**
- 16  **Affects Saint Louise Regional Hospital**
- 17  **Affects St. Francis Medical Center**
- 18  **Affects St. Vincent Medical Center**
- 19  **Affects Seton Medical Center**
- 20  **Affects O’Connor Hospital Foundation**
- 21  **Affects Saint Louise Regional Hospital**
- 22  **Foundation**
- 23  **Affects St. Francis Medical Center of Lynwood**
- 24  **Foundation**
- 25  **Affects St. Vincent Foundation**
- 26  **Affects St. Vincent Dialysis Center, Inc.**
- 27  **Affects Seton Medical Center Foundation**
- 28  **Affects Verity Business Services**
- Affects Verity Medical Foundation**
- Affects Verity Holdings, LLC**
- Affects De Paul Ventures, LLC**
- Affects De Paul Ventures - San Jose Dialysis,**
- LLC**
- Debtors and Debtors In Possession.**

**Hon. Judge Ernest M. Robles**  
**DATE: July 2, 2020**  
**TIME: 10:00 a.m.**  
**LOCATION: Courtroom 1568**  
**255 E. Temple St., Los Angeles, CA.**

**OBJECTION TO APPROVAL OF**  
**DISCLOSURE STATEMENT.**  
**MEMORANDUM OF POINTS AND**  
**AUTHORITIES**





1 **MEMORANDUM OF POINTS AND AUTHORITIES**

2  
3 **I. SUMMARY OF RELIEF SOUGHT**

4 The Seton Medical Center Foundation (“Philanthropic Seton”) is a solvent charitable foundation  
5 with a net worth (as of the Petition Date) of approximately \$5.2 million, consisting almost exclusively of  
6 cash. All of that cash was donated to Philanthropic Seton to advance its charitable purposes; that is, the  
7 provision of medical services *at the Seton Medical Center*.

8  
9 Through “deemed substantive consolidation,” Verity Health Systems of California, Inc. (“VHS”  
10 or the “Debtor”) apparently proposes to re-purpose some portion of Philanthropic Seton’s net worth  
11 from those intended charitable purposes to the general purposes of the Debtor’s estate or at least to non-  
12 Seton charitable purposes.<sup>1</sup> This Objector believes that deemed substantive consolidation renders the  
13 Plan of Liquidation unconfirmable as regards Philanthropic Seton and the other Philanthropic  
14 Foundations but accepts that the Court may defer that legal issue to the confirmation hearing.

15  
16 The Disclosure Statement, however, can be approved only if it provides “adequate information,”  
17 and to be “adequate” the information must at least be accurate. The discussion of “deemed substantive  
18 consolidation” in the Disclosure Statement is at least misleading – and more than arguably false – with  
19 respect to the Philanthropic Foundations. The Disclosure Statement should be revised so as to provide  
20 “adequate information” – *accurate* information – about both the justification for and the consequences  
21 of “deemed substantive consolidation” with regard to the Philanthropic Foundations.  
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26  
27 <sup>1</sup> VHS asserts that the funds will be put to some charitable purpose. That is not what the language of the  
28 Plan actually says. In any event, the funds were not given for “some charitable purpose:” they were given to  
support medical care *at Seton*.

1 **II. FACTS**

2 **A. *Philanthropic Seton***

3 The Debtor described the Philanthropic Foundations as follows:

4 each Debtor Hospital is the sole member of the Debtor nonprofit public benefit  
5 corporation that handles its fundraising and grant-making programs: St. Francis Medical  
6 Center Foundation, St. Vincent Foundation, Seton Medical Center Foundation, Saint  
7 Louise Regional Hospital Foundation, and O'Connor Hospital Foundation (collectively,  
the "Philanthropic Foundations").

8 Adcock Declaration; Dkt #8; ¶112.

9 Philanthropic Seton is one of these "Philanthropic Foundations," described by the Debtor as  
10 follows:

11 **Seton Foundation.** Seton Foundation, governed by a Board of Trustees, raises funds  
12 through grants, special events and individual donors. Charitable donations and  
13 endowments raised by Seton Foundation help fund the acquisition of new equipment and  
14 the expansion of facilities at the Seton Medical Center and Seton Coastside. Seton is the  
15 sole corporate member of the Seton Foundation. As of May 31, 2018, Seton Foundation  
16 had a balance of \$2,693,778.66 million in temporary restricted assets and a balance of  
\$2,717,591 million in permanently restricted assets for the purpose of funding programs  
such as oncology, the San Francisco Heart & Vascular Institute, and women and delivery  
services.

17 Adcock Declaration; Dkt #8; ¶41.

18 The Schedules of Assets and Liabilities for Philanthropic Seton; Case No. 18-20175, Dkt #10;  
19 reflect assets consisting of cash in three bank accounts aggregating \$6,224,259.50; Schedule A/B, p.1;  
20 accounts receivables principally consisting of "pledges" of \$54,233.00; Schedule A/B, p. 3; and a  
21 "limited edition serigraph" valued at \$56,800.00; Schedule A/B, p. 7.

22  
23 The Schedules of Assets and Liabilities for Philanthropic Seton; Case No. 18-20175, Dkt #10;  
24 reflect liabilities consisting of two unsecured debts aggregating \$1,002,545.00, held in roughly equal  
25 amounts by VHS and Seton Medical Center.

1 Assuming the validity of the two unsecured inter-company debts, Philanthropic Seton had a net  
2 worth of \$5,221,714.50, consisting almost exclusively of cash which had been donated to it to advance  
3 its charitable “public benefit” goals *at Seton*.

4  
5 ***B. Effect of Deemed Substantive Consolidation***  
6

7 The Debtor explains that “[s]ubstantive consolidation refers to the consolidation of the assets and  
8 liabilities of different legal entities ‘so that the assets and liabilities are dealt with as if the assets were  
9 held by, and the liabilities were owed by, a single legal entity.’” Disclosure Statement, 118:10-12. On  
10 its face, this would suggest that the entire \$5.2 million net worth would be consolidated with the Debtor  
11 and would contribute to paying its liabilities.

12 In fact, the Debtor has imported a theory about “properly donor-restricted funds” which would  
13 protect some unidentified portion of that net worth from being transferred to the Debtor to pay liabilities.  
14 See, Plan, §1.18 (definition of “assets” includes “cash of the [Philanthropic] Foundations that is not  
15 properly donor-restricted”); and §§ 5.3, 5.4 (proceeds of dissolution of Philanthropic Foundations will  
16 go to an undisclosed purpose the Attorney General approves). The Debtor’s theory apparently arises  
17 out of *In re Winsted Mem’l Hospital* 249 B.R. 588 (Bankr. D. Conn. 2000) and its progeny, which  
18 attempt to identify the property excluded from a debtor’s estate pursuant to Section 541(d). *St. James*  
19 *Dec.*, Dkt #3079; Exhibit A. In those cases, the funds in dispute are held by the debtor directly, and so  
20 the question there was exclusion from the debtor’s estate as property in which the estate has no equitable  
21 interest.  
22

23  
24 That rationale is inapposite where the debtor is solvent, as the Philanthropic Foundations are.  
25 Whether the Philanthropic Foundation received the funds under a restriction requiring it to spend them  
26 on a cancer ward (“properly donor-restricted”) or was given the money at a fund-raising dinner to  
27 support its general charitable activities at Seton (presumably, not “properly donor-restricted”), the funds  
28

1 are a part of the net worth of a charitable non-profit entity which was dedicated to advancing medical  
2 care at Seton and, absent a legal basis for substantive consolidation, cannot be taken from that charitable  
3 entity to be used to pay the Debtor's debts. The Debtor's "properly donor-restricted funds" theory is a  
4 red herring.

5 Other factual matters will be discussed in connection with the argument, below.  
6

### 7 8 **III. ARGUMENT**

#### 9 **A. *The "Third Factor" Should be Stricken From the Disclosure Statement***

10 The Disclosure Statement's assertion about a "third factor," reproduced below, is incorrect,  
11 misleading and should be stricken.

12 The Ninth Circuit's case-by-case substantive consolidation analysis focuses on two,  
13 independent factors... Additionally, bankruptcy courts have identified a third, un-  
14 enumerated factor that goes to the heart of the substantive consolidation analysis —  
15 whether the equities of the case demonstrate that substantive consolidation is reasonable  
16 under the circumstances. See, e.g., *In re Basha's Inc.*, 437 B.R. 874 (Bankr. D. Ariz.  
2010).

17 Disclosure Statement, 119:16-24.

18 The *dictum* of *Basha's* has no application here, and it is misleading when quoted in this  
19 Disclosure Statement. *Basha's* involved a 100% Plan, affirmatively accepted by *all* unsecured creditors.  
20 No one was prejudiced by consolidation ("The court perceives no practical nor legal prejudice" to  
21 anyone. 437 B.R. at 928.) Rather, "the consolidation request is purely for convenience." 437 B.R. at  
22 929. In *Basha's*, the absence "of potential or actual *harm* drove the decision." *Id.* *Basha's* is *sui*  
23 *generis*, and *nothing* about *Basha's* circumstances is consonant with the instant case.

24 Suggesting, as the Disclosure Statement does, that "deemed" substantive consolidation can be  
25 imposed whenever it is "reasonable" under "the equities of the case" is simply misleading, if not  
26 explicitly incorrect. It is inconsistent with applicable Ninth Circuit law; compare, *In re Bonham*, 229  
27 F.3d. 750 (9<sup>th</sup> Cir. 2000); and should be stricken from the Disclosure Statement.  
28

1           ***B. There Should be Clarification Respecting the Factual Basis for Deemed Substantive***  
2           ***Consolidation of the Philanthropic Foundations***

3           Much of the discussion and analysis in the Disclosure Statement is not, in fact, applicable to the  
4           Philanthropic Foundations. In order to prevent the Disclosure Statement from being misleading, that  
5           fact should be made explicit.

6           To that end, the following should be inserted into the Disclosure Statement:

- 7                   1. At the end of “The Debtors Obtained Secured Financing as a Single Economic Unit;”  
8                   at 120:25, insert:

9                   *The Philanthropic Foundations were not liable on any of the secured financing, so this factor is*  
10                   *not applicable to them.*

- 11  
12  
13                   2. At the end of “The Debtors Negotiated Major Contracts and Agreements as a Single  
14                   Economic Unit;” at 122:5-6, insert:

15                   *The Philanthropic Foundations were not parties to any of the major contracts or agreements, so*  
16                   *this factor is not applicable to them.*

- 17  
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19                   3. At the end of “The Debtors’ Affairs Are So Entangled That Consolidation will  
20                   Benefit Creditors;” at 123:1-2, insert:

21                   *The Philanthropic Foundations maintained completely separate and distinct bank accounts,*  
22                   *books and records and financial transactions, so this factor is not applicable to them.*

23  
24           The foregoing is simply a correct statement of the relevant facts as regards the Philanthropic  
25           Foundations. It also demonstrates that substantive consolidation, whether “deemed” or not, is entirely  
26           inappropriate with respect to the Philanthropic Foundations.  
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1           **C.     *Disclose What is at Stake***

2           The net worths of the Philanthropic Foundations all differ, and their net worths as of the petition  
3 date may say little about their current net worths. In addition, the Debtor acknowledges that some  
4 portion of those net worths are “off the table” – the “properly donor-restricted funds” – but none of that  
5 is disclosed.  
6

7           The Disclosure Statement should disclose what is at stake for each Philanthropic Foundation:  
8 how much of the funds which it accumulated as charitable contributions are to be re-purposed for  
9 creditor payments.

10           Likewise, even if dedicated to charitable purposes, the Debtor should disclose whether the funds  
11 will be dedicated to the intended charitable purposes, and if not, why not. The funds held by  
12 Philanthropic Seton were contributed to support medical services *at Seton*. If the Debtor intends to  
13 repurpose those funds to charitable purposes in Los Angeles or the greater Bay Area, it should disclose  
14 that, and explain why it should be permitted to do so.  
15

16           If the funds of solvent Philanthropic Seton at issue *could* be retained to advance the medical care  
17 at Seton – as the donors intended – why should they be moved elsewhere? Clearly, there is no  
18 bankruptcy purpose to be served by thwarting the donors’ intent.  
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1 **IV. CONCLUSION**

2 This Objector does not believe that “deemed substantive consolidation” is legally permissible  
3 with respect to the Philanthropic Foundations but acknowledges that is an issue for the Confirmation  
4 Hearing.

5 For the present, the question is whether the Disclosure Statement provides “adequate  
6 information.” With respect to the application of “deemed substantive consolidation” to the  
7 Philanthropic Foundations, the Disclosure Statement is incorrect, misleading and entirely inadequate.  
8 The Court should require the Debtor to revise its Disclosure Statement as described above.  
9

10 DATED: June 23, 2020

Respectfully submitted,

11 ST. JAMES LAW, P.C.

12  
13 By: /s/ Michael St. James

14 Michael St. James

Counsel for the Medical Staff of Seton Medical Center  
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## 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:  
22 Battery Street, Suite 888, San Francisco, CA. 94111

A true and correct copy of the foregoing document entitled (*specify*): \_\_\_\_\_  
OBJECTION TO APPROVAL OF DISCLOSURE STATEMENT. MEMORANDUM OF POINTS AND AUTHORITIES

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*) 06/23/2020, 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:

See Attached

Service information continued on attached page

**2. SERVED BY UNITED STATES MAIL:**

On (*date*) \_\_\_\_\_, 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*) \_\_\_\_\_, 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.

06/23/2020  
Date

Michael St. James  
Printed Name

/s/ Michael St. James  
Signature

## Mailing Information for Case 2:18-bk-20151-ER

### Electronic Mail Notice List

The following is the list of **parties** who are currently on the list to receive email notice/service for this case.

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