

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF OKLAHOMA

In re:	)	
	)	
HOSPITAL FOR SPECIAL SURGERY,	)	Case No. 24-12862-JDL
LLC	)	
	)	Chapter 11
Debtor.	)	
	)	

**CREDITOR OKLAHOMA TAX COMMISSION'S AMENDED OBJECTION  
TO DEBTOR'S CHAPTER 11 PLAN OF REORGANIZATION**

COMES NOW the State of Oklahoma, ex rel. Oklahoma Tax Commission (the "OTC") and hereby objects to the Chapter 11 Plan of Reorganization filed by Hospital for Special Surgery, LLC ("Debtor.") In support of its objection, the OTC shows the Court as follows:

**BRIEF IN SUPPORT**

1. On October 7, 2024, Debtor filed a Chapter 11 Voluntary Petition ("the Petition"). ECF Doc. No. 1.
2. On April 16, 2025, Debtor filed a Chapter 11 Plan of Reorganization ("the Plan.") ECF Doc. No. 254.

***Tax Returns***

3. Debtor has failed to file consumer use tax returns for the periods of February 2021, March 2021, June 2021, November 2021, April 2022, June 2022, and August 2022.
4. According to the records of the OTC, Debtor made payments for the above referenced periods. OTC is unable to determine whether Debtor may owe any additional liability associated with these tax periods until such returns have been filed and compared with the submitted payments.





**WHEREFORE**, the State of Oklahoma, ex rel. Oklahoma Tax Commission, respectfully requests that the Court (1) order Debtor to file its missing tax returns prior to confirmation; and (2) OTC to be entitled to any other relief it is so justly entitled to.

Respectfully submitted,

**OKLAHOMA TAX COMMISSION**

/s/ Lorena Massey  
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**CERTIFICATE OF ELECTRONIC TRANSMISSION**

I, Lorena Massey, hereby certify that on May 5, 2025, a true and correct copy of the above Objection to Confirmation of Plan was electronically served using the CM/ECF system to William Hoch, Craig Regens, Mark Craige, and Kaleigh Ewing attorneys for the debtor(s) and the Office of the United States Trustee and all other CM/ECF participants.

/s/ Lorena Massey  
Lorena Massey