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Liquidating Trustee

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

In re

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

Debtors and Debtors In Possession.

- ☒ Affects All Debtors
- ☐ Affects Verity Health System of
California, Inc.
- ☐ Affects O'Connor Hospital
- ☐ Affects Saint Louise Regional Hospital
- ☐ Affects St. Francis Medical Center
- ☐ Affects St. Vincent Medical Center
- ☐ Affects Seton Medical Center
- ☐ Affects O'Connor Hospital Foundation
- ☐ Affects Saint Louise Regional Hospital
Foundation
- ☐ Affects St. Francis Medical Center of
Lynwood Foundation
- ☐ Affects St. Vincent Foundation
- ☐ Affects St. Vincent Dialysis Center, Inc.
- ☐ Affects Seton Medical Center Foundation
- ☐ 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.

Lead Case No. 2:18-bk-20151-BB

Jointly Administered with:
Case No. 2:18-bk-20162-BB
Case No. 2:18-bk-20163-BB
Case No. 2:18-bk-20164-BB
Case No. 2:18-bk-20165-BB
Case No. 2:18-bk-20167-BB
Case No. 2:18-bk-20168-BB
Case No. 2:18-bk-20169-BB
Case No. 2:18-bk-20171-BB
Case No. 2:18-bk-20172-BB
Case No. 2:18-bk-20173-BB
Case No. 2:18-bk-20175-BB
Case No. 2:18-bk-20176-BB
Case No. 2:18-bk-20178-BB
Case No. 2:18-bk-20179-BB
Case No. 2:18-bk-20180-BB
Case No. 2:18-bk-20181-BB

Hon. Sheri Bluebond

POST CONFIRMATION STATUS REPORT

Hearing:

Date: October 15, 2025
Time: 11:00 a.m.
Location: Courtroom 1539
255 East Temple Street
Los Angeles, California

DENTONS US LLP
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The Post-Effective Date Debtors and the Liquidating Trustee (the “Liquidating Trustee”) of the VHS Liquidating Trust (the “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] (the “Plan”)¹ confirmed by the order [Docket No. 5504] (the “Confirmation Order”) entered August 14, 2020, and that certain Liquidating Trust Agreement, dated as of September 5, 2020 [Docket No. 6043], hereby submit this *Post Confirmation Status Report*, pursuant to the Plan, Confirmation Order, the *Order Continuing Postconfirmation Status Conference* [Docket No. 6455], and Rule 3020-1(b) of the Local Bankruptcy Rules of the United States Bankruptcy Court for the Central District of California.

I.

INTRODUCTION

On September 4, 2020 (the “Effective Date”), the Plan became effective as set forth in the notice filed with this Court. *See* Docket No. 6044. On or about the Effective Date, as set forth in more detail below, the Debtors substantially consummated the Plan, distributing substantially all of their assets—approximately \$495 million of net distributable value—to (i) the bond trustees on account of their allowed secured claims, (ii) other creditors to the extent of their allowed secured claims, (iii) creditors that held, as of the Effective Date, allowed administrative or priority claims, (iv) the Liquidating Trust to establish the various reserves and funds required under the Plan and approved by this Court, pursuant to the Confirmation Order, (v) holders of allowed employee claims, (vi) holders of allowed capitation refund claims, and (vii) the Post-Effective Date Debtors to establish the Operating Account for the Post-Effective Date Debtors required under the Plan and approved by this Court, pursuant to the Confirmation Order. A summary of the payments and distributions made on the Effective Date, or shortly thereafter, are as follows:

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¹ Unless otherwise defined herein, all capitalized terms have the definitions set forth in the Plan.

Payments to Bond Trustees (Secured Claims)	\$ 370,349,799
Payments to Other Secured Creditors	2,444,750
Payment of Allowed Administrative/Priority Claims	8,031,440
Payments to Liquidating Trustee	88,579,441
Total Payments on Effective Date	\$ 469,405,430
Payment of Allowed Administrative Claims between Plan Confirmation and Effective Date	16,138,075
Payment of Allowed Employee and Capitation Claims after Effective Date	6,936,399
Funding of Post-Effective Date Debtors Operating Budget	2,500,000
Total Payments under Plan on or about Effective Date	\$ 494,979,904

A summary of the distributions to the Liquidating Trust for various reserves required by the Plan is as follows:

		Payments to Liquidating Trustee on Effective Date
Class	Designation / Description	
2.1B	Administrative Claims (Section 15.3)	\$ 63,678,100
2.2	Professional Claims (Section 7.9)	14,087,293
2.3	Statutory Fees (Section 7.9)	603,270
7.8	Funding of LT Administration Account	3,500,000
1A	Priority Non-Tax Claims	3,710,778
	Subtotal	\$ 85,579,441

In addition to the foregoing, on the Effective Date, the Debtors transferred to the Liquidating Trust approximately \$3 million as a reserve to ensure the Post-Effective Date Debtors could adequately pay the self-insured retention (“SIR”) on various insured claims, if required to do so. The Post-Effective Date Debtors have made SIR payments, and there was approximately \$1.0 million in the SIR reserve as of September 30, 2025.

II.

SCHEDULE OF DEBTS, CLAIMS, AND PAYMENTS

The Post-Effective Date Debtors and the Liquidating Trustee respectfully provide further disclosure and detail below concerning the amount that has been paid to each class of Claims designated under the Plan:

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Secured Claims paid on Effective Date						
Class	Description	Claims per Plan	Professional Fees & Stub Interest	Total Net Paydown Prior-to/On Effective Date	Total Net Paydown Post-Eff Date	Remaining Claims
1B	Secured PACE Tax Financing Claims	\$ 42,700,000	\$ -	\$ (42,700,000)	\$ -	\$ -
2	Secured 2017 Revenue Notes Claims	42,000,000	143,464	(42,143,464)	-	-
3	Secured 2015 Revenue Notes Claims	160,000,000	237,192	(160,237,192)	-	-
4	Secured 2005 Revenue Bond Claims	259,445,000	9,060,548	(125,971,722)	(142,533,826)	-
5	Secured MOB I Financing Claims	46,363,096	307,685	(46,670,781)	-	-
6	Secured MOB II Financing Claims	20,061,919	79,612	(20,141,532)	-	-
7	Secured Mechanics Lien Claims	2,444,750	-	(2,444,750)	-	-
8	General Unsecured Claims	tbd	-	-	-	-
9	Insured Claims	tbd	-	-	-	-
10	2016 Data Breach Claims	n/a	-	-	-	-
11	Subordinated General Unsecured Claims	n/a	-	-	-	-
12	Interests	n/a	-	-	-	-
Subtotals		\$ 573,014,765	\$ 9,828,501	\$ (440,309,441)	\$ (142,533,826)	\$ -

On May 21, 2025, the Liquidating Trust paid off the Secured 2005 Revenue Bond Claims. More than \$142.5 million has been paid since the Effective Date.

In addition to the classes of claims and interests designated by the Plan, the Plan also required payment of various Administrative Claims, Professional Claims, Statutory Fees, and Priority Tax Claims. A summary of these payments are set forth below.

A. FILED AND ORDINARY COURSE ADMINISTRATIVE CLAIMS

Section 15.3 of the Plan established an Administrative Claims Reserve. The Post-Effective Date Debtors initially estimated that Administrative Claims to be filed by the Administrative Claims Bar Date would total approximately \$14,024,133, and ordinary course Administrative Claims would total approximately \$38,725,294. Additionally, the Nonrefundable Deposit, in the amount of \$30,000,000, was reserved for the SGM Sale disputed escrow. Consequently, the total Administrative Claims Reserve pursuant to 15.3 was \$82,749,427. *See* Docket No. 5468, Ex. D, at 1-2. Pursuant to the express terms of the Confirmation Order, the Court approved the establishment of the Administrative Claims Reserve, in the amount of \$52,749,427, as the sole source of payment for the aggregate amount of all allowed Administrative Claims (not including the Nonrefundable Deposit, which has been released, in part, to the Trust, pursuant to the Settlement Agreement (defined *infra*), and is to be disbursed as set forth in the Confirmation Order and Plan). *See* Confirmation Order, ¶ 24 at 36; *Memorandum of Decision Granting Motion to Authorize Liquidating Trustee to Undertake Final Distribution Program for Administrative Claimants* [Docket No. 6515] at 5-6.

On the Effective Date, the Debtors transferred \$63,678,100 to the Liquidating Trust to create the reserves required by the Confirmation Order. Prior to the transfer of the foregoing funds to the Liquidating Trust on the Effective Date, (i) \$8,723,794 of claims were paid, (ii) there were additional reserves of \$2,799,840 in the Administrative Claims Reserve based on resolution of Plan objections, and (iii) \$13,147,374 was paid on the Effective Date to various Holders of Administrative Claimants. Since the Effective Date, the Liquidating Trust has paid approximately \$29.8 million to Holders of Administrative Claims allowed after the Effective Date for total payments to Administrative Claimants of approximately \$51.7 million.

Since the Effective Date, the amount of the ordinary course Administrative Claims that have been asserted is higher than anticipated, including employee benefit claims and out-of-network claims. At the beginning of the distribution process there was approximately \$6,065,915 in the Administrative Claims Reserve account. The Trust has reserved the entire cash balance available and has made initial distributions per the “Final Distribution Program” approved by the Court on June 15, 2021 [Docket No. 6523]. The Trust has received significant returned payments and has issued stop-payments on uncashed checks over 90 days old related to the distribution. The Trust has commenced processing a second and final distribution, in regard to which approximately 4.9% of payments were distributed in late October 2023. The Trust will continue the process of tracking down the claimants who did not cash payments from either distribution.

B. SGM ACTION SETTLEMENT

On April 22, 2021, the Post-Effective Date Debtors and the Liquidating Trustee, on the one hand, and SGM and parties in the SGM Action, on the other, entered into a settlement agreement (the “Settlement Agreement”) resolving all claims and litigation in the SGM Action. *See In re Verity Health System of California, Inc.* (Case No. 2:20-cv-00631) (C.D. Cal.) Docket Nos. 95; 98. Pursuant to the Settlement Agreement and related stipulated order, the Liquidating Trustee disbursed (i) \$5 million, plus interest in the amount of \$595,160.66, to the KPC Parties (as defined in the Settlement Agreement), and (ii) the balance of the Nonrefundable Deposit to the Liquidating Trust. *See Id.*; Bankruptcy Docket No. 6474; 6484.

C. PROFESSIONAL CLAIMS

For the Professional Claims not yet fixed and Allowed by the Court prior to or on the Effective Date, the Plan established a Professional Claim Reserve. *See* Plan, § 7.9(b) at 50. On the Effective Date, the Debtors transferred \$14.1 million to the Liquidating Trust to fund the Professional Claim Reserve. On December 17, 2020, the Court entered orders [Docket Nos. 6332, 6333] (the “Final Compensation Orders”) awarding fees and expenses to Holders of Professional Claims through the Effective Date. Thereafter, payments in the amount of approximately \$2,887,682, were made prior to December 31, 2020, in accordance with the Final Compensation Orders.

D. STATUTORY FEES AND PRIORITY TAX CLAIMS

Approximately \$34,618 of California taxes have been paid post-Effective Date, including \$25,505 of California franchise taxes and \$9,113 of additional sales taxes. The Liquidating Trust finalized the final known tax claim of \$64,368 with the California Department of Tax and Fee Administration. The Post-Effective Date Debtors are currently working with California, Oregon, and Louisiana regarding disputed claim amounts and a potential excise tax assessment under section 4960 of the IRC.

The Post -Effective Date Debtors are not aware of any tax liabilities accrued post-Effective Date.

E. DISPUTED UNCLASSIFIED CLAIMS AND DISPUTED CLASS 1A CLAIMS

The Disputed Unclassified Claims and Disputed Class 1A Claims Reserve contains funds to pay Disputed Unclassified Claims and Disputed Class 1A Claims once such Claims are allowed. On the Effective Date, the Debtors paid \$2.2 million to Medline, Cardinal, US Foods, and Cochlear Americas, on account of § 503(b)(9) Claims. On the Effective Date, the Debtors transferred \$3,710,778 into the Disputed Unclassified Claims and Disputed Class 1A Claims Reserve. Since the Effective Date, \$2.4 million has been paid to Holders of § 503(b)(9) Claims from this reserve. All § 503(b)(9) claims have now been satisfied, leaving an excess reserve of \$161,678.

III.

PROJECTIONS CONCERNING ABILITY TO COMPLY WITH TERMS OF THE PLAN

Since the Effective Date, the Post-Effective Date Debtors, the Liquidating Trustee, and the Responsible Officer (collectively, the “Estate Professionals”) have conducted the following activities in accordance with the Plan: (i) dissolved certain entities; (ii) performed services under the Interim Agreements and Transition Services Agreements; (iii) disposed of Marillac; (iv) resolved rejection of certain transition services Executory Agreements; (v) analyzed various categories of Claims; (vi) prepared Plan projections; (vii) prepared 990 filings for all Debtor entities dated July 31, 2020 and July 31, 2021; (viii) completed wind-down of the Debtors’ IT systems; (ix) substantially completed the transfer to storage in accordance with the Document Retention Order of approximately 111,330 cubic feet of physical documents and an additional twelve terabytes of electronic data; (x) largely finalized the termination and transition of the Debtors’ various retirement plans, including completing audits, filing final 5500s, and transferring virtually all assets under the various VMF 401k plans and Verity Health Defined Contribution Plans; (xi) resolved the SGM Action; (xii) filed a motion to obtain court approval of the recharacterization of certain allegedly restricted funds, and now negotiating with the Office of the Attorney General of the State of California over the disposition of those and other restricted funds, with a hearing on the motion set for October 2025; and (xiii) the Trust has applied for and received reimbursement from FEMA for COVID related expenditures. FEMA subsequently sent a de-obligation letter requesting a refund of \$618,991. The Trust has reserved sufficient funds and filed an appeal on August 19, 2025, and is awaiting the results of this appeal.

The Post-Effective Date Debtors have filed almost all the debtor entities final tax returns. Those final returns on extension, will be filed before their respective due dates. Certificates of dissolution have been filed for all debtor entities. To date, the Post-Effective Debtors have spent an excess of \$13.2 million in support of the Interim Agreements, the Transition Services Agreements, and wind-down, including \$5.4 million in payroll or independent contractor costs, more than \$2.0 million in pharmacy and IT systems costs in support of the Interim Agreements, and \$4.7 million in post-Effective Date professional fees. The Post-Effective Date Debtors anticipate

1 spending an additional \$0.5 million of accrued funds, dependent on recoveries, to complete the
2 wind-down of the Post-Effective Date Debtors.

3 In addition, the Liquidating Trust has spent approximately \$16.1 million in the
4 implementation of the Plan (on an accrual basis), including the collection of outstanding accounts
5 receivable, pursuing claims for underpayments against the health plans, pursuing reimbursement
6 for COVID expenditures, pursuing litigation against SGM, Integrity, and Blue Mountain, and
7 adjudicating and satisfying claims against the Estates. The Liquidating Trust anticipates it will
8 spend an additional \$1.9 million of accrued funds, dependent on recoveries, to fulfill its remaining
9 obligations under the Plan and has completed securing this funding with the 2005 Bondholders
10 regarding these efforts.

11 **IV.**

12 **PENDING LITIGATION**

13 The Liquidating Trust and the Liquidating Trustee were or are parties to three separate
14 actions: (i) *Grobstein v. United States Trustee*, Case No. 2:21-cv-07371 (C.D. Cal.) (the “Trustee
15 Fees Litigation”); (ii) *VHS Liquidating Trust v. MultiPlan Corp., et al.*, Case No. CGC-21-594966
16 (San Francisco Cty. Sup. Ct.) (the “MultiPlan Litigation”); (iii) *VHS Liquidating Trust v. Blue*
17 *Cross Blue Shield Association, et al.*, Case No. RG21106600 (Alameda Cty. Sup. Ct.) (the “Blue
18 Cross Litigation”); and (iv) *Rachel Oden v. Richard Adcock, et al.*, Case No. 2:24-cv-07430-CV-
19 RAO (the “Oden Complaint,” and collectively, with the Trustee Fees Litigation, the Multiplan
20 Litigation and the Blue Cross Litigation, the “Outstanding Litigation”). As set forth below, the
21 status of the Outstanding Litigation is as follows:

22 On September 6, 2023, the Liquidating Trustee filed the Trustee Fees Litigation, seeking
23 payment of approximately \$9.8 million in allegedly overpaid quarterly fees to the Office of the
24 United States Trustee (the “UST”). The UST requested a stay in October 2023, pending the decision
25 of the United States Supreme Court in the case of *United States Trustee v. John Q. Hammons Fall*
26 *2006, LLC*. Oral argument occurred in *Hammons* on January 9, 2024. Based on the Supreme
27 Court’s decision in *Hammons*, the Liquidating Trustee filed a *Notice of Voluntary Dismissal*
28 *Without Prejudice* on June 25, 2024.

1 The MultiPlan Litigation was filed in September 2021 in San Francisco County Superior
2 Court alleging that MultiPlan’s repricing tools for out-of-network services caused health plans that
3 used MultiPlan’s products to underpay providers such as Verity. The case was briefly stayed
4 pending arbitration by the insurer defendants, who were subsequently dismissed by the Liquidating
5 Trust after the parties entered into settlement agreements. On January 11, 2024, the Liquidating
6 Trust filed its first amended complaint against the MultiPlan defendants, alleging that MultiPlan
7 orchestrated an antitrust conspiracy in violation of California’s Cartwright Act and Unfair
8 Competition law. MultiPlan filed a demurrer which the trial court sustained without leave to amend
9 on August 9, 2024. The Liquidating Trust plans to file a notice of appeal.

10 The Blue Cross Litigation was filed in Alameda County Superior Court in July 2021. The
11 Liquidating Trust alleges that the defendant Blue Cross and Blue Shield health insurance companies
12 violated the California Cartwright Act and California Unfair Competition Law, as well as other
13 antitrust laws, by entering into unlawful agreements to reduce the reimbursements paid to
14 healthcare providers, including Verity, and simultaneously forcing Verity and others to pay the
15 defendants more to provide health insurance to their employees. On June 5, 2023, the court
16 overruled the defendants’ second demurrer and denied their second motion to strike. The parties
17 are currently engaged in discovery and are conducting fact depositions, with a discovery cutoff on
18 January 9, 2026. The court has extended the trial date to March 29, 2027.

19 On August 30, 2024, Rachel Oden, on behalf of herself and others similarly situated, filed
20 a Class Action Complaint in the United States District Court for the Central District of California,
21 Case No. 2:24-cv-07430-CV-RAO, amended January 31, 2025. In her now First Amended Class
22 Action Complaint (the “Oden Complaint”), Rachel Oden alleges that the Daughters of Charity
23 Health System (“DOCHS”) improperly operated the DOCHS pension and profit sharing plan (the
24 “Pension Plan”) as a “Church Plan” when it should have been an ERISA Plan, further alleging that
25 if the Pension Plan had been operated as ERISA Plan, the Pension Plan would have been fully
26 funded. Rachel Oden asserts that members of the Verity Board of Directors (the “Directors”) and
27 members of the Verity Health System Benefits Administration Committee (the “Committee
28 Members”) breached their fiduciary duties by failing to take action against the DOCHS, and Verity

1 itself, relating to the alleged underfunding of the Pension Plan during the time it was operated by
2 the DOCHS. More specifically, Rachel Oden asserts that the Directors and Committee Members
3 should have sued the DOCHS on its alleged underfunding of the Pension Plan and/or should have
4 sued Verity for Verity's alleged failure to fully fund the underfunded Pension Plan after Verity took
5 over the Pension Plan.

6 Rachel Oden originally named three Committee Members. Subsequently, an additional 15
7 Directors and Committee Members, originally identified only as Doe Defendants, were named. All
8 have been served. One has been dismissed.

9 The initial three Committee Members responded to the Complaint by filing a Motion For
10 Referral, seeking referral of the Oden Complaint to the Bankruptcy Court for adjudication so that
11 the Bankruptcy Court can determine whether the Verity Plan of Liquidation prohibits the Oden
12 Complaint from proceeding, including because the Oden Complaint has been filed in violation of
13 the injunction and exculpation provisions in the Plan, and also filed in violation of the Settlement
14 Agreement with the Pension Benefit Guaranty Corporation that is part of the Plan. Pursuant to
15 Stipulation, the other 14 Defendants have joined in the Motion For Referral.

16 The Motion For Referral was taken under submission as of April 11, 2025. The parties are
17 awaiting the District Court's decision.

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V.

ESTIMATED DATE OF FINAL DECREE

The Court confirmed the Plan fifty-five months ago. Given that substantially all the Debtors' assets were transferred on the Effective Date, and approximately \$495 million of net distributable value was distributed on the Effective Date, the Estate Professionals submit that the Plan was substantially consummated on the Effective Date. There is outstanding litigation against various third parties that will continue through early 2027. Consequently, it is premature, at this point, to estimate a date of a final decree.

Dated: October 2, 2025

DENTONS US LLP

Samuel R. Maizel

Tania M. Moyron

By: /s/ Tania M. Moyron

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PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this case. My business address is Suite 2500, 601 South Figueroa Street, Los Angeles, California 90017-5704.

A true and correct copy of the document entitled (*specify*): POST CONFIRMATION STATUS REPORT [for Oct. 15, 2025, Hearing] 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 Local Rules, the foregoing document will be served by the court via NEF and hyperlink to the document. On October 2, 2025, I checked the CM/ECF docket for this case and determined that the following person/s is/are on the Electronic Mail Notice List to receive NEF transmission, including.

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3. SERVED BY PERSONAL DELIVERY, NEXT BUSINESS DAY, FACSIMILE TRANSMISSION OR EMAIL: Pursuant to F.R.Civ.P. 5 and/or controlling Local Rules, on October 2, 2025, 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 or next business day delivery to the judge will be completed no later than 12:00 noon after the document is filed.

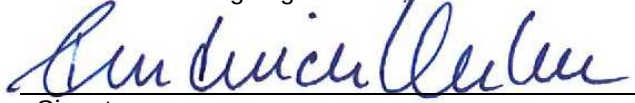
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- ☒ Until further notice, on all matters except for evidentiary hearings, no judge's copies are required unless specifically requested by chambers
☐ By Messenger w/NEF behind
☐ By Next Business Day
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I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

October 2, 2025
Date

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