Docket #6960 Date Filed: 6/24/2026

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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.*,

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: July 8, 2026
Time: 1:00 p.m.
Location: Courtroom 1539
255 East Temple Street
Los Angeles, California

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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.

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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 are as follows:

Class	Designation / Description	Payments to Liquidating Trustee on Effective Date
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 May 31, 2026.

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					
		Claims per Plan	Professional Fees & Stub Interest	Total Net Paydown Prior-to/On Effective Date	Total Net Paydown Post-Eff Date	Remaining Claims
Class	Description	+	+	-	-	=
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.

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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.

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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.

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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, and (xi) resolved the SGM Action; and (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 July 2026. (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, in addition CAL/OES has supported the Trust's appeal, and the Trust is still awaiting the results.

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 $13.3 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

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$4.8 million in post-Effective Date professional fees. The Post-Effective Date Debtors anticipate spending an additional $0.5 million of accrued funds, dependent on recoveries, to complete the wind-down of the Post-Effective Date Debtors.

In addition, the Liquidating Trust has spent approximately $16.6 million in the implementation of the Plan (on an accrual basis), including the collection of outstanding accounts receivable, pursuing claims for underpayments against the health plans, pursuing reimbursement for COVID expenditures, pursuing litigation against SGM, Integrity, and Blue Mountain, and adjudicating and satisfying claims against the Estates. The Liquidating Trust anticipates it will spend an additional $1.9 million of accrued funds, dependent on recoveries, to fulfill its remaining obligations under the Plan..

IV.

PENDING LITIGATION

The Liquidating Trust and the Liquidating Trustee were or are parties to five separate actions: (i) *Grobstein v. United States Trustee*, Case No. 2:21-cv-07371 (C.D. Cal.) (the "Trustee Fees Litigation"); (ii) *VHS Liquidating Trust v. MultiPlan Corp., et al*., Case No. CGC-21-594966 (San Francisco Cty. Sup. Ct.) (the "MultiPlan Litigation"); (iii) *VHS Liquidating Trust v. Blue Cross Blue Shield Association, et al*., Case No. RG21106600 (Alameda Cty. Sup. Ct.) (the "Blue Cross Litigation"); (iv) *Rachel Oden v. Richard Adcock, et al*., Case No. 2:24-cv-07430-CV-RAO (Bankr. Ct., Central District) (the "Oden Complaint"); and (v) *VHS Liquidating Trust v. Federal Insurance Company*, Case No. 2:26-ap-01330-BB (Bankr. Ct., Central District) (the "VHS Liquidating Trust Litigation," and collectively, with the Trustee Fees Litigation, the Multiplan Litigation, the Blue Cross Litigation and the Oden Complaint, the "Outstanding Litigation"). As set forth below, the status of the Outstanding Litigation is as follows:

On September 6, 2023, the Liquidating Trustee filed the Trustee Fees Litigation, seeking payment of approximately $9.8 million in allegedly overpaid quarterly fees to the Office of the United States Trustee (the "UST"). The UST requested a stay in October 2023, pending the decision of the United States Supreme Court in the case of *United States Trustee v. John Q. Hammons Fall 2006, LLC*. Oral argument occurred in *Hammons* on January 9, 2024. Based on the Supreme

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Court's decision in *Hammons*, the Liquidating Trustee filed a *Notice of Voluntary Dismissal Without Prejudice* on June 25, 2024.

The MultiPlan Litigation was filed in September 2021 in San Francisco County Superior Court alleging that MultiPlan's repricing tools for out-of-network services caused health plans that used MultiPlan's products to underpay providers such as Verity. The case was briefly stayed pending arbitration by the insurer defendants, who were subsequently dismissed by the Liquidating Trust after the parties entered into settlement agreements. On January 11, 2024, the Liquidating Trust filed its first amended complaint against the MultiPlan defendants, alleging that MultiPlan orchestrated an antitrust conspiracy in violation of California's Cartwright Act and Unfair Competition law. MultiPlan filed a demurrer which the trial court sustained without leave to amend on August 9, 2024. The Liquidating Trust filed a notice of appeal on October 14, 2024. *VHS Liquidating Trust v. MultiPlan Corp.*, et al. Case No. A171914 (First Appellate Dt., Div. 3). The matter is fully briefed and the parties await the Court of Appeal setting a hearing date.

The Blue Cross Litigation was filed in Alameda County Superior Court in July 2021. The Liquidating Trust alleges that the defendant Blue Cross and Blue Shield health insurance companies violated the California Cartwright Act and California Unfair Competition Law, as well as other antitrust laws, by entering into unlawful agreements to reduce the reimbursements paid to healthcare providers, including Verity, and simultaneously forcing Verity and others to pay the defendants more to provide health insurance to their employees. On June 5, 2023, the court overruled the defendants' second demurrer and denied their second motion to strike. The parties completed extensive fact discovery, including numerous depositions. The parties are currently engaged in expert discovery, with a cutoff of August 21, 2026. Motions for summary judgment are due September 14, 2026. The trial date remains March 29, 2027.

On August 30, 2024, Rachel Oden, on behalf of herself and others similarly situated, filed the Oden Complaint, subsequently amending her class action complaint on January 31, 2025. In the Oden Complaint, Rachel Oden alleges that the Daughters of Charity Health System ("DOCHS") improperly operated the DOCHS pension and profit sharing plan (the "Pension Plan") as a "church plan" when it should have been an ERISA Plan, further alleging that if the Pension Plan had been

operated as an ERISA Plan, the Pension Plan would have been fully funded. Rachel Oden asserts that members of the Verity Board of Directors (the "Directors") and members of the Verity Health System Benefits Administration Committee (the "Committee Members") breached their fiduciary duties by failing to take action against the DOCHS, and Verity itself, relating to the alleged underfunding of the Pension Plan during the time it was operated by the DOCHS. More specifically, Rachel Oden asserts that the Directors and Committee Members should have sued the DOCHS on its alleged underfunding of the Pension Plan and/or should have sued Verity for Verity's alleged failure to fully fund the underfunded Pension Plan after Verity took over the Pension Plan.

Rachel Oden named nine Directors and nine Committee Members (collectively, the "Defendants").

All of the Defendants were served with the Oden Complaint. Defendants responded to the Oden Complaint by filing on February 21, 2025 a *Motion For Referral Of Class Action Complaint To The United States Bankruptcy Court For The Central District Of California* (the "Referral Motion"), seeking referral of the case to the Bankruptcy Court. The District Court took the Referral Motion under submission on April 8, 2024, then issued a decision on March 5, 2026 granting the Referral Motion, transferring the case to the Bankruptcy Court.

On March 26, 2026, Defendant filed a *Motion For Dismissal Of The Amended Class Action Complaint In Accordance With F.R.C.P.12(b)(6)* (the "Motion To Dismiss"). The Bankruptcy Court conducted a hearing on the Motion To Dismiss on June 9, 2026, granting the motion. The Defendants are preparing proposed Findings Of Fact and Conclusions Of Law for the Court's review.

The VHS Liquidating Trust Litigation was commenced on May 29, 2026, with the filing of an Adversary Proceeding against Federal Insurance Company ("Federal"), an insurer for Verity. The complaint in this insurance coverage action was served on June 3, 2026, and Federal's response is due on July 2, 2026. The complaint seeks declaratory judgment and damages stemming from Federal's failure to defend and indemnify Verity's Directors and Committee Members against the Oden Complaint. Verity seeks reimbursement of its defense fees, Brandt fees, and related damages from Federal. An initial status conference has been set for August 4, 2026.

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V.

ESTIMATED DATE OF FINAL DECREE

The Court confirmed the Plan seventy months ago. There remains 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: June 24, 2026

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By: */s/ Tania M. Moyron*
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 601 South Figueroa Street, Suite 2500, Los Angeles, California 90017-5704.

A true and correct copy of the document entitled (*specify*): Post Confirmation Status Report 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 June 24, 2026, 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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2. SERVED BY UNITED STATES MAIL: On June 24, 2026, I served the following persons and/or entities at the last known addresses in this case 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.

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 June 24, 2026, 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.

Honorable Sheri Bluebond
Edward R. Roybal Federal Building and Courthouse
255 E. Temple Street, Suite 1652 / Courtroom 1645
Los Angeles, CA 90012

☒ 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
☐ By Facsimile to _____
☐ By Email to mb_chambers@cacb.uscourts.gov

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

June 24, 2026	JoAn Mack	/s/ *JoAn Mack*
Date	*Printed Name*	*Signature*