

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE
NASHVILLE DIVISION**

In re:)	
)	Chapter 11
Curae Health, Inc., <i>et al.</i> ¹)	Case No. 18-05665
)	
1721 Midpark Road, Suite B200)	Judge Walker
Knoxville, TN 37921)	
Debtors.)	Jointly Administered

**THE DEADLINE FOR FILING A TIMELY RESPONSE IS: January 28, 2019
IF A RESPONSE IS TIMELY FILED, THE HEARING WILL BE: February 5, 2019 at 9:00 a.m.
Central Standard Time in Courtroom 2, 2nd Floor, Customs House, 701 Broadway, Nashville,
Tennessee 37203**

NOTICE OF FIRST AND FINAL FEE APPLICATION FOR COULTER & JUSTUS, P.C.

PLEASE TAKE NOTICE that on January 7, 2018, the above-captioned debtors and debtors in possession (the “**Debtors**”) filed their *FIRST AND FINAL FEE APPLICATION OF COULTER & JUSTUS, P.C. FOR REIMBURSEMENT OF PROFESSIONAL FEES AS TAX ACCOUNTING PROFESSIONALS TO THE DEBTORS AND DEBTORS IN POSSESSION FOR THE PERIOD FROM AUGUST 24, 2018 THROUGH NOVEMBER 30, 2018* (the “**Application**”), attached hereto.

PLEASE TAKE FURTHER NOTICE that if a response is timely filed, a hearing on the Application will be held on **February 5, 2019 at 9:00 a.m. Central Standard Time** in Courtroom 2, 2nd Floor Customs House, 701 Broadway, Nashville, TN 37203.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are Curae Health, Inc. (5638); Amory Regional Medical Center, Inc. (2640); Batesville Regional Medical Center, Inc. (7929); and Clarksdale Regional Medical Center, Inc. (4755); Amory Regional Physicians, LLC (5044); Batesville Regional Physicians, LLC (4952); Clarksdale Regional Physicians, LLC (5311).

YOUR RIGHTS MAY BE AFFECTED. If you do not want the court to grant the Application by entering the proposed final order, attached hereto, or if you want the court to consider your views on the Application, then on or before **January 28, 2019**, you or your attorney must:

1. File with the court your response or objection explaining your position. **Please note: the Bankruptcy Court for the Middle District of Tennessee requires electronic filing. Any response or objection you wish to file must be submitted electronically. To file electronically, you or your attorney must go to the court website and follow the instructions at: <https://ecf.tnmb.uscourts.gov>.**

If you need assistance with Electronic Filing you may call the Bankruptcy Court at (615) 736-5584. You may also visit the Bankruptcy Court in person at: 701 Broadway, 1st Floor, Nashville, TN (Monday - Friday, 8:00 A.M. - 4:00 P.M.).

2. Your response must state the deadline for filing responses, the date of the scheduled hearing and the Application to which you are responding.

THERE WILL BE NO FURTHER NOTICE OF THE HEARING DATE. If a response is filed before the deadline stated above, the hearing will be held at the time and place indicated above. You may check whether a timely response has been filed by viewing the case on the court's website at <https://ecf.tnmb.uscourts.gov>. If you or your attorney does not take these steps, the court may decide that you do not oppose the relief sought in the Application and may enter the attached final order granting that relief.

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Dated: January 7, 2019.
Nashville, Tennessee

POLSINELLI PC

/s/ Michael Malone

Michael Malone
401 Commerce Street, Suite 900
Nashville, TN 37219
Telephone: (615) 259-1510
Facsimile: (615) 259-1573
mmalone@polsinelli.com

-and-

David E. Gordon (*Admitted Pro Hac Vice*)
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*Counsel to the Debtors and
Debtors in Possession*

**IN THE UNITED STATES BANKRUPTCY COURT
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1721 Midpark Road, Suite B200)	Judge Walker
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Debtors.)	Jointly Administered

**FIRST AND FINAL FEE APPLICATION OF COULTER & JUSTUS, P.C. FOR
REIMBURSEMENT OF PROFESSIONAL FEES AS TAX ACCOUNTING
PROFESSIONALS TO THE DEBTORS AND
DEBTORS IN POSSESSION FOR THE PERIOD FROM
AUGUST 24, 2018 THROUGH NOVEMBER 30, 2018**

Coulter & Justus, P.C. (“**Coulter & Justus**”), tax accounting professionals to the debtors and debtors in possession (the “**Debtors**”) in the above-captioned cases, submits its first and final fee application (the “**First and Final Application**”) and seeks entry of an order, substantially in the form attached hereto as Exhibit A (the “**Proposed Order**”), pursuant to 11 U.S.C. §§ 330 and 331, granting approval of its fees for the period from August 24, 2018 through November 30, 2018 (the “**Compensation Period**”). In support thereof, the Debtors, on behalf of Coulter & Justus, respectfully represent as follows:

GENERAL BACKGROUND

1. On August 24, 2018 (the “**Petition Date**”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code with this Court commencing the above-captioned chapter 11 cases (the “**Chapter 11 Cases**”). The factual background regarding the Debtors, including their business operations, debt structure, and the events leading to the filing of the Chapter 11 Cases is set forth in detail in the *Declaration of Stephen N. Clapp, Chief*

Executive Officer of Curae Health, Inc., in Support of Chapter 11 Petitions and First Day Pleadings [Docket No. 49] and fully incorporated herein by reference.

2. The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code.

3. On August 29, 2018, the Court entered an order authorizing the joint administration of the Chapter 11 Cases [Docket No. 59].

4. Coulter & Justus was approved as Debtors' tax accounting professionals by Order entered November 26, 2018 [Docket No. 495] (the "**Employment Order**"). As contemplated by the Employment Order, Coulter & Justus prepared the 2017 990 tax returns for Debtors Curae Health, Inc., Clarksdale Regional Medical Center, Inc., Batesville Regional Medical Center, Inc., and Amory Regional Medical Center, Inc.

5. This is the first and final application for fees incurred by Coulter & Justus as Debtor's tax accounting professionals in the Chapter 11 Cases.

PROJECT CATEGORIES

6. Attached hereto as Exhibit B is a statement of tax accounting professional services rendered in the aggregate amount of \$13,000.00 during the Compensation Period.

STATEMENT OF APPLICANT

7. The services were actual and necessary services rendered by Coulter & Justus on behalf of the Debtors and the compensation requested is considered to be reasonable.

8. In compliance with the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013* (the "**UST Guidelines**"), Coulter & Justus state as follows:

- A. There are no variations from, or alternatives to, Coulter & Justus's standard or customary billing arrangements for this engagement.
- B. The fees sought by Coulter & Justus in this First and Final Application are within the projected fees budgeted pursuant to the Budget and staffing plans provided by Coulter & Justus to the Debtors for the Compensation Period.
- C. No professional from Coulter & Justus covered by this First and Final Application have varied their hourly rates based upon the geographical location of the Chapter 11 cases.
- D. The fees covered by this Application include approximately 0.00 hours reviewing invoices to ensure that the time entries attached to this First and Final Application are properly coded to comply with the UST Guidelines.
- E. The fees covered by this First and Final Application include approximately 0.00 hours in reviewing time records to redact any privileged or other confidential information.
- F. There was no hourly rate increased by Coulter & Justus during the Fee Period.

9. As of the date of this First and Final Application, Coulter & Justus holds a prepayment of \$3,000.00 from the Debtors (the "**Prepayment**").

WHEREFORE, pursuant to 11 U.S.C. § 330, Coulter & Justus seek allowance and payment of the professional fees incurred by Coulter & Justus during these Chapter 11 Cases for the Compensation Period as provided in this First and Final Application. Coulter & Justus respectfully requests that the Court enter the Proposed Order (i) approving the First and Final Application, (ii) authorizing Coulter & Justus to apply the Prepayment to the fees owed to Coulter & Justus, (iii) authorizing and directing the Debtors to pay to Coulter & Justus the amount requested in this First and Final Application less any amounts previously paid on such fees, and (iv) granting such further relief as is just and proper.

Dated: January 7, 2019
Nashville, Tennessee

POLSINELLI PC

/s/ Michael Malone
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*Counsel to the Debtors and
Debtors in Possession*

EXHIBIT A
PROPOSED ORDER

**IN THE UNITED STATES BANKRUPTCY COURT
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NASHVILLE DIVISION**

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Curae Health, Inc., <i>et al.</i> ¹)	Case No. 18-05665
)	
1721 Midpark Road, Suite B200)	Judge Walker
Knoxville, TN 37921)	
Debtors.)	Jointly Administered

**PROPOSED ORDER GRANTING FIRST AND FINAL FEE APPLICATION OF
COULTER & JUSTUS, P.C. AS TAX ACCOUNTING PROFESSIONALS FOR THE
DEBTORS**

Upon consideration of the First and Final Application² of Coulter & Justus, P.C. as tax accounting professionals for the Debtors in the above-captioned bankruptcy cases for allowance of professional fees for the Compensation Period; and it appearing to the Court that all of the requirements of sections 327, 328, 330, 331, and 503(b) of the title 11 of the United States Code, as well as Rule 2016 of the Federal Rules of Bankruptcy Procedure and Rules 2016-1 and 9013-1 of the Local Rules for the United States Bankruptcy Court for the Middle District of Tennessee, have been satisfied; and it further appearing that the professional fees incurred were reasonable and necessary; and that notice of the First and Final Application was appropriate; and after due deliberation and sufficient good cause appearing; and that there were no objections to the First and Final Application, it is hereby

ORDERED, ADJUDGED, AND DECREED:

1. The First and Final Application of Coulter & Justus, P.C. is approved.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are Curae Health, Inc. (5638); Amory Regional Medical Center, Inc. (2640); Batesville Regional Medical Center, Inc. (7929); and Clarksdale Regional Medical Center, Inc. (4755); Amory Regional Physicians, LLC (5044); Batesville Regional Physicians, LLC (4952); Clarksdale Regional Physicians, LLC (5311).

² Capitalized terms used but not otherwise defined herein shall have the meaning assigned to them in the First and Final Application.

2. The professional fees in the aggregate amount of \$13,000.00 by Coulter & Justus during the Compensation Period are hereby allowed as being reasonable compensation and actual, necessary services of the estates and thus payable as fees pursuant to 11 U.S.C. § 330.

3. Coulter & Justus, P.C. is authorized to apply the Prepayment to the fees owed to Coulter Justus, P.C. for the Compensation Period.

4. The Debtors are authorized and directed, as provided herein, to remit, or cause to be remitted, payment in the amount forth in the First and Final Application, less any amounts and all amounts previously paid on account of such fees.

5. The Court shall retain jurisdiction with respect to all matters arising from or related to the implementation of this Order.

This Order Was Signed and Entered Electronically as Indicated At the Top of the First Page

APPROVED FOR ENTRY:

/s/ Michael Malone

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Nashville, TN 37219
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-and-

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*Counsel to the Debtors and
Debtors in Possession*

EXHIBIT B

STATEMENT OF TAX ACCOUNTING PROFESSIONAL SERVICES



9717 Cogdill Road, Suite 201
Knoxville, TN 37932
(865) 637-4161

Invoice No. 65279R

Date 11/30/2018

Curae Health, Inc.
1721 Midpark Road, Suite B-200
Knoxville, TN 37921

Attention: Caryn Wang
VIA email :cewang@polsinelli.com
Polsinelli PC
1201 West Peachtree Street, Suite 1100
Atlanta, GA 30309

Client No. 2254.3400

Final billing for professional services rendered in preparation of 2017 990 tax returns for Curae Health, Inc., Clarksdale Regional Medical Center, Inc., Batesville Regional Medical Center, Inc. and Amory Regional Medical Center, Inc.

Professional fee - Amount due \$13,000

(Please note prepayment amount of \$3,000 by Curae Health on check #7555 dated 11/07/18)

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
10,000.00	0.00	0.00	0.00	0.00	10,000.00

PLEASE PAY BY INVOICE NUMBER
AMOUNTS BILLED ARE DUE UPON RECEIPT OF THIS INVOICE

Interest is chargeable at the rate of 1% per month on invoices outstanding over thirty days.