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

In re: Curae Health, Inc., *et al.*[1] 1721 Midpark Road, Suite B200 Knoxville, TN 37921 Debtors.	Chapter 11 Case No. 18-05665 Judge Walker Jointly Administered Hearing Date: October 16, 2018 Objection Deadline: October 12, 2018 Re: Docket No. 7

OBJECTION OF OFFICIAL COMMITTEE OF UNSECURED CREDITORS TO EXPEDITED MOTION OF DEBTORS FOR AN ORDER AUTHORIZING: (I) THE CONTINUED USE OF EXISTING CASH MANAGEMENT SYSTEM, INCLUDING MAINTENANCE OF EXISTING BANK ACCOUNTS, CHECKS, AND BUSINESS FORMS; (II) SUSPENSION OF CERTAIN U.S. TRUSTEE BANK ACCOUNT REQUIREMENTS; AND (III) CONTINUATION OF EXISTING DEPOSIT PRACTICES

The Official Committee of Unsecured Creditors (the "Committee") of Curae Health, Inc., *et al.* (collectively, the "Debtors"), by and through its undersigned counsel, hereby files this objection (the "Objection") to the *Expedited Motion of Debtors for an Order Authorizing: (I) Continued Use of Existing Cash Management System, Including Maintenance of Existing Bank Accounts, Checks, and Business Forms, (II) Suspension of Certain U.S. Trustee Bank Account Requirements; and (III) Continuation of Existing Deposit Practices* [Docket No. 7] (the "Motion").[2] In support of the Objection, the Committee respectfully represents as follows:

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[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 defined herein shall have the meanings ascribed to them in the Motion.

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PRELIMINARY STATEMENT

The Committee does not object to the purely cash management aspects of the Motion, such as (i) granting the Debtors a suspension of certain bank account and related requirements of the U.S. Trustee, (ii) authorizing all banks with which the Debtors maintain accounts to continue to maintain, service and administer such accounts, and (iii) authorizing third-party payroll and benefits administrators and providers to prepare and issue checks on behalf of the Debtors. However, the Committee objects to the Motion to the extent it requests authorization for the Debtors to take actions that affect the unsecured creditors' substantive rights through, for example, intercompany financing with a high likelihood of the borrower-Debtor's inability to repay the lender-Debtor the amounts borrowed. To that end, despite its label as a "cash management" motion, the Motion includes an attempt to obtain non-ordinary course post-petition intercompany financing and consolidation of the Debtors' estates, neither of which should be authorized.

The Motion explicitly states that "[c]ertain Debtor Bank Accounts [] facilitate the movement of funds to other accounts of the Debtors. The Debtors routinely deposit, withdraw, and otherwise transfer money to, from, and between certain of the Debtor Bank Accounts[.]" Motion, ¶ 8. The Motion, however, is devoid of any evidence of the results of the intercompany transfers, leaving the Committee and all other parties-in-interest unable to determine the impact of the transactions on each individual Debtor and thus each Debtor's creditors.

The Debtors allege that such intercompany financing occurs "[i]n the ordinary course of their business[,]" and is thus permissible post-petition. Motion, ¶¶ 5, 27, 28. However, the Debtors misinterpret the term "ordinary course of business," which requires an analysis of both industry practices and creditor expectations to determine what transactions occur in the ordinary course; *not* whether a specific debtor ordinarily engages in such activities.

Here, the Debtors' practice of moving funds from one Debtor account to another constitutes non-ordinary course intercompany financing for which the Debtors must seek authority under section 364(b) of the Bankruptcy Code. Further, authority should not be granted, absent making distributions of the DIP Loan as between the Debtors, given that there is no indication that (i) the Debtors have a mechanism for tracking and repaying the intercompany transfers and (ii) the transferee Debtor is able to repay such amounts, to the clear detriment of creditors of the transferor Debtor. In fact, as described further below, the Debtors' Budgets and Borrowing Base Certificate show that the transferee Debtor will be highly unlikely to repay the transferor Debtor, increasing the likelihood that the transferor Debtor may become administratively insolvent and/or unable to maximize distributions to its pre-petition creditors.

Given the Debtors' request in the Motion to "routinely" transfer funds among the Debtors' accounts without an established mechanism for repayment, the Debtors are essentially requesting that the Court substantively consolidate their estates. Yet, the Debtors have failed to show that substantive consolidation would benefit the Debtors' estates or its creditors, which is a necessary requirement for substantive consolidation. The Debtors cannot use the Motion to consolidate their estates in a manner that substantively affects the rights of creditors without taking the proper procedural steps and identifying the benefits, if any, to the Debtors' creditors.

Absent moving for substantive consolidation or seeking the approval of post-petition intercompany financing pursuant to section 364(b) with a showing of the Debtors' ability to repay the intercompany loans, the Debtors cannot transfer money between their accounts, except with respect to distribution of the DIP Loan, to the possible detriment of the unsecured creditors.

As such, the Committee respectfully requests that the Court deny the Motion to the extent it seeks authority to engage in intercompany financing.

BACKGROUND

1. On August 24, 2018, (the "Petition Date"), each of the Debtors filed a voluntary petition in this Court commencing a case for relief under chapter 11 of the Bankruptcy Code. 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.

2. The United States Trustee formed the Committee on September 6, 2018 [Docket No. 112].

3. On the Petition Date, the Debtors filed the Motion, which, among other things, seeks authorization to make intercompany transfers, as described in the Motion.

4. Also on the Petition Date, the Debtors filed the (i) *Expedited Motion of Debtors for Entry of an Order Directing Joint Administration of Related Chapter 11 Cases and Approving Case Management Procedures* [Docket No. 3] (the "Joint Administration Motion") and (ii) *Expedited Motion of Debtors for Entry of Interim and Final Orders: (I) Authorizing the Debtors to (A) Obtain Postpetition Secured Financing and (B) Utilize Cash Collateral, and (II) Granting Liens and Superpriority Administrative Expense Status, (III) Granting Adequate Protection, (IV) Modifying the Automatic Stay and (V) Schedule a Final Hearing* (the "DIP Motion").

5. On August 29, 2018, *the* Court entered the *Expedited Interim Order Authorizing: (I) Continued Use of Existing Cash Management System, Including Maintenance of Existing Bank Accounts, Checks, and Business Forms, (II) Suspension of Certain U.S. Trustee Bank Account Requirements; and (III) Continuation of Existing Deposit Practices* [Docket No. 65].

6. Also on August 29, 2018, the Court entered an order granting the Joint Administration Motion [Docket No. 59] (the "Joint Administration Order") and an interim order granting the DIP Motion [Docket No. 60] (the "DIP Order").

7. On August 31, 2018, the Debtors filed a motion to approve, among other things, bidding procedures for and authorization of the sale of Gilmore Medical Center, owned by Debtor Amory Regional medical Center, Inc. (the "Sale").

OBJECTION

I. The Post-Petition Intercompany Transfers Among the Debtors Are Not Ordinary Course Transactions

8. Section 363(c)(1) of the Bankruptcy Code provides that absent a court order to the contrary, "the trustee may enter into transactions . . . in the ordinary course of business, without notice or a hearing,[.]" 11 U.S.C. § 363(c)(1). However, pursuant to section 363(b), the trustee may only use property of the estate *outside the ordinary course* after notice and a hearing. 11 U.S.C. § 363(b)(1). Further, a debtor's "business judgment is not a statutory grounds for approving administrative costs incurred out of the ordinary course of business." *United States ex rel. Harrison v. Estate of Deutscher*, 115 B.R. 592, 598 (M.D. Tenn. 1990) (*citing Mark IV Prop., Inc. v. Club Dev. & Mgmt. Corp. (In re Club Dev. & Mgmt. Corp.)*, 27 Bankr. 610, 612 (B.A.P. 9th Cir. 1982)).

9. Similarly, section 364 of the Bankruptcy Code, dealing with post-petition credit, requires an analysis of whether the unsecured credit obtained or unsecured debt incurred by the debtor was obtained or incurred in the ordinary course of business. Section 364(a) provides that a debtor-in-possession "may obtain unsecured credit and incur unsecured debt in the ordinary course of business allowable under section 503(b)(1) of this title as an administrative expense." 11 U.S.C. § 364(a). Section 364(b), however, provides that the trustee may only obtain

unsecured creditor or incur unsecured debt *other than in the ordinary course* after notice and hearing.

10. The Bankruptcy Code does not define the phrase "ordinary course of business" as used in sections 363 and 364. "The fact-intensive analysis generally looks at two tests, the horizontal dimension test and the vertical dimension test." *McKinstry v. B&H Contrs., LLC (In re GC London KY Inc.)*, 575 B.R. 755, 761 (Bankr. E.D. Ky. 2017) (*citing Gen. Elec. Capital Corp. v. Hoerner (In re Grand Valley Sport & Marine*)), 143 B.R. 840, 855-56 (Bankr. W.D. Mich. 1992)); *see also United States ex rel. Harrison v. Estate of Deutscher*, 115 B.R. 592 at 598 ("Courts have recognized that the concept of 'ordinary course of business' comprises at least two dimensions"- the vertical dimension and the horizontal dimension.).

11. With respect to the horizontal dimension, courts have explained:

> The 'horizontal dimension' involves an industry-wide perspective and compares the debtor's business to other like businesses. Derived primarily from caselaw interpreting other code sections, this dimension compares whether the postpetition transaction is of a type that other similar businesses would engage in as ordinary business . . . . For example, raising a crop would not be in the ordinary course of business for a widget manufacturer because that is not a widget manufacturer's ordinary business.

United States ex rel. Harrison v. Estate of Deutscher, 115 B.R. 592 at 598; *see also McKinstry v. B&H Contrs., LLC (In re GC London KY Inc.)*, 575 B.R. 755, 761 (Bankr. E.D. Ky. 2017) ("The horizontal test requires a comparison of the Debtors' business to other businesses in the Debtors' industry [and] requires an inquiry into whether the conduct is typical for the Debtors' trade.").

12. "The vertical dimension or creditor's expectation test examines the debtor's transaction from the vantage point of a hypothetical creditor and inquires whether the transaction subjects a creditor to economic risks of a nature different from those he accepted when he decided to extend credit." *In re GC London KY Inc., 575 B.R. at 762* (Bankr. E.D. Ky. 2017); *see also United States ex rel. Harrison v. Estate of Deutscher*, 115 B.R. at 598 ("[T]he vertical

dimension assumes the perspective of a hypothetical creditor and assesses whether the transaction at issue subjects the creditor to economic risks of a nature different from those accepted when credit was extended.").

13. In the Motion, the Debtors request to use their Cash Management System post-petition to "facilitate the movement of funds [from certain Debtor Bank Accounts] to other accounts of the Debtors." Motion, ¶ 8. The Motion explains that "[t]he Debtors routinely deposit, withdraw, and otherwise transfer money to, from, and between certain of the Debtor Bank Accounts[.]" *Id.* Accordingly, the Motion seeks authority for the Debtors to obtain post-petition credit and incur post-petition debt through intercompany loans—transactions which are not in the ordinary course of business for a hospital such as the Debtors.

14. To support their contention that such intercompany financing is in the ordinary course of business, the Debtors improperly rely on sections 363(c) and 364(a) of the Bankruptcy Code. Specifically, with respect to 363(c), the Debtors state that "[t]he authority granted by Bankruptcy Code section 363(c)(1) extends to a debtor in possession's continued use of its customary cash management system and, thus, supports the relief requested." Cash Management Motion, ¶ 27. There is no further discussion of section 363(c)(1). However, as explained below, it is not ordinary course for a hospital to engage in intercompany financing, especially without any clear indication that (i) there is an adequate method to document the intercompany loans and (ii) the transferee Debtor is able to repay the loan to the transferor Debtor.

15. Similarly, with respect to section 364(a), the Debtors state only that section 364(a) "further supports the relief requested, and provides the Debtors with the ability, to the extent necessary, to obtain unsecured credit and incur unsecured debt in the ordinary operation of the

Cash Management System." Cash Management Motion, ¶ 28. This, too, however is incorrect, as the extension of credit and incurrence of debt in this case is not in the ordinary course.

16. First, the post-petition intercompany financing described in the Motion fails the horizontal test. As detailed in the Certification of Allen Wilen (the "Wilen Certification"), attached hereto as Exhibit A, it is not an industry wide practice among hospitals to transfer money from one hospital to another, especially when the transferee hospital is likely unable to repay the amounts transferred by the transferor. Industry-wide practices for the hospital industry include activities such as the purchasing of medical supplies and equipment; *not* making intercompany loans. Wilen Certification, ¶ 9.

17. Next, with respect to the vertical test, the intercompany loans described in the Motion subject the Debtors' creditors to economic risks of a nature different from those accepted when they extended credit. Creditors lending to a hospital would not expect that hospital to transfer money to another hospital, especially without the transferee hospital's guaranteed ability to repay the amounts owed. Wilen Certification, ¶ 10.

18. This risk to creditors is especially apparent in these cases, where the proposed DIP Financing is insufficient to pay all administrative expenses during the pendency of the cases. The DIP Facility as currently constructed does not provide for payment of administrative expenses accrued during the periods covered by the Debtors' proposed consolidated budget through February 22, 2019 (the "Budget"), attached hereto as Exhibit B, but not payable until after the conclusion of the Budget period, leaving the estates exposed to administrative insolvency. Wilen Certification, ¶ 11. First, the Debtors' Budget does not account for the accrual of unpaid operating administrative expenses and unpaid fees and expenses of retained professionals, which expenses are incurred during the Budget period, yet are not payable until

after the Budget period (the "Post-Budget Expenses"). The Budget shows that as of February 22, 2019, the Debtors will have no remaining availability from the DIP Loan. Yet, because the Budget does not account for the Post-Budget Expenses, at the end of the Budget period, the Debtors will be responsible for the Post-Budget Expenses without any ability to pay. Next, the proposed DIP Facility does not make clear that the administrative expenses of the Debtors reflected in the "Disbursements" category of the Budget for a particular week, which expenses are ultimately not payable until a later week, will be subsequently covered by the Budget in the week such expenses are payable (the "Delayed Expenses"). Without clarifying that the Delayed Expenses will be covered in a subsequent Budget period when payments are due, the Debtors will be left with additional expenses not covered by the DIP Facility which they will have no means to repay, leaving the estates administratively insolvent. Wilen Certification, ¶ 12.

19. The high likelihood of administrative insolvency creates problems for creditors of the better performing hospitals, such as Amory. As demonstrated in the Cumulative Entity-by-Entity Week 4 Variance Analysis, attached hereto as Exhibit C, the total receipts for Clarksdale are 25% below the budgeted amount,[3] whereas for Amory and Batesville the total receipts are 5% and 6% below the budgeted amounts, respectively. In addition, operating performance results for Clarksdale indicate the facility is currently losing money and has been a drain on operations for an extended period. Amory is therefore performing better than Batesville, and especially better than Clarksdale. If Amory provides funding to these hospitals through intercompany transfers, such transfers might cause Amory to become administratively insolvent when it otherwise would not have been because the Budget does not guarantee that there will be

[3] This was primarily due to a system conversion at the Clarksdale facility. In addition, a potential shutdown of the Clarksdale facility and additional issues with that system usage could create future collection issues that would distort the covenant test.

sufficient funds in the Debtors' estates for payment of all administrative claims on a go-forward basis. Wilen Certification, ¶ 13.

20. Thus, even if Amory receives an administrative priority claim against the other Debtors' estates, the other Debtors, especially Clarksdale, may be unable to pay Amory's priority claim in full, to the detriment of Amory's creditors. Amory may then be unable to pay the administrative expense claims of its post-petition creditors and its distributions on account of pre-petition claims may be diminished. If, however, the DIP Facility is properly sized to ensure there is sufficient funding to pay all administrative expenses through the conclusion of these cases, then the intercompany transfers described in the Cash Management Motion will be less problematic. Wilen Certification, ¶ 14.

21. Further, the Debtors total "Available to Borrow – Not to Exceed Limit" from Borrowing Base Certificate, attached hereto as Exhibit D, was $9,246, 121 as of the Petition Date. One Debtor, Amory, provided over one-third of the amount based upon the availability from its asset base. As such, Batesville and Clarksdale benefit from the increased availability from Amory's assets. The Debtors' Cash Management System should be operated in a way that protects Amory from erosion of its assets for the benefit of the other Debtors. Wilen Certification, ¶ 15.

22. It is also unclear from the Motion how the debtor physician groups—Amory Regional Physicians LLC, Batesville Regional Physicians, LLC, and Clarksdale Regional Physicians, LLC (the "Physician Groups")—are funded and whether non-Physician Group assets are being used to support the obligations of the Physician Groups. If so, the same intercompany transfer issues arise with respect to intercompany transfers between the Debtors to satisfy the obligations of the Physician Groups.

23. Thus, the Debtors' proposed intercompany financing fails the horizontal and vertical dimension tests and is not in the ordinary course. As such, the Debtors should have filed a motion under section 364(b) requesting permission for non-ordinary course intercompany post-petition financing, rather than placing this request in a cash management motion. Such request for intercompany financing should be denied absent a showing that the transferee Debtor is able to repay the loans.

II. <u>The Motion is an Attempt by the Debtors to Substantively Consolidate Their Estates</u>

24. "[L]imited liability [] is a hallmark of corporate law in the United States [along with] the legal separateness of an entity that it proves for." *TTOD Liquidation, Inc. v. Jin Lim (In re Dott Acquisition, LLC)*, 520 B.R. 588, 626 (Bankr. E.D. Mich. 2014). Thus, substantive consolidation, which "treats separate legal entities as if they were merged into a single entity, pooling the assets and liabilities of the two entities," is an extraordinary remedy that must be used sparingly. *Id.* at 588, 626.

25. With respect to substantive consolidation, the Sixth Circuit has explained:

> Substantive consolidation is employed in cases where the interrelationships of the debtors are hopelessly obscured and the time and expense necessary to attempt to unscramble them is so substantial as to threaten the realization of any net assets for all of the creditors. *In any consolidated case, there is implicit in the Court's decision to consolidate the conclusion that the practical necessity of consolidation to protect the possible realization of any recovery for the majority of the unsecured creditors far outweighs the prospective harm to any particular creditor*.
>
> Thus, when a case is substantively consolidated, the Order for consolidation is, in effect, a determination by the Court that consolidation is warranted by the circumstances of the cases and *that it is in the best interest of unsecured creditors* to join the assets and liabilities of two debtors. It is, in effect, a statement by the Court that the assets and liabilities of one debtor are substantially the same assets and liabilities of the second debtor.

In re Appalachian Fuels, LLC, 493 B.R. 1, 20-21 (B.A.P. 6th Cir. 2013) (*citing First National Bank of Barnesville v. Rafoth (In re Baker & Getty Financial Services, Inc.)*, 974 F.2d 712 (6th Cir. 1992)) (emphasis added).

26. "Substantive consolidation treats separate legal entities as if they were merged into a single survivor left with all the cumulative assets and liabilities (save for inter-entity liabilities, which are erased). The result is that claims of creditors against separate debtors morph to claims against the consolidated survivor." *Id.* (*citing In re Owens Corning*, 419 F.3d 195 (3d Cir. 2005)).

27. Although the Sixth Circuit has not set forth a specific test for determining whether substantive consolidation should be applied, courts in the Sixth Circuit have relied on the substantive consolidation test developed by the Third Circuit in *In re Owens Corning*, 419 F.3d 195, 211 (3rd Cir. 2005). The Third Circuit held that substantive consolidation is only warranted when: "(i) the debtor and the non-debtor entity in their pre-petition conduct disregarded the separateness of their respective entities so significantly as to lead their creditors to treat them as one legal entity; or (ii) that post-petition, the assets and liabilities of the debtor and the non-debtor entity sought to be consolidated are so hopelessly scrambled and commingled that it is impossible to separate them and tell them apart thereby resulting in harm to all creditors." *In re Dott Acquisition, LLC*, 520 B.R. at 625 (*citing In re Owens Corning*, 419 F.3d 195, 211 (3rd Cir. 2005)); *see also Lim v. Miller Parking Co.*, 548 B.R. 187, 207 (E.D. Mich. 2016) ("[T]he Sixth Circuit has not endorsed any specific set of factors to be considered in substantive consolidation cases, but the district courts of this circuit have tended to adopt the *Owens Corning* formulation, since that decision is the one most recently cited with approval by our court of appeals.").[4]

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[4] Courts in the Sixth Circuit have also followed the tests set forth by the D.C. Circuit and the Second Circuit in *In re Auto-Train Corp., Inc.*, 810 F.2d 270, 276 (D.C. Cir. 1987) and *In re Augie/Restivo Baking Co.*, 860 F.2d 515, 518

28. Contrastingly, "joint procedural administration of bankruptcy cases does not result in the same melding of the estates as substantive consolidation." *In re Appalachian Fuels, LLC*, 493 B.R. at 21. "The joint procedural administration of cases is nothing more than a procedural tool permitting use of a single docket for administrative matters . . . . In no way does joint procedural administration merge[] the assets and liabilities of the debtor entities into a unitary debtor estate, to which all holders of allowed claims are required to look for distribution." *Id.* at 20-21 (internal citations omitted). "Administrative expenses incurred in each jointly administered debtor's bankruptcy estate are not treated as a joint debt." *Id.* (*citing In re Las Torres Development, L.L.C.*, 413 B.R. 687, 698 (Bankr. S.D.Tex. 2009)).

29. Here, the Debtors have not filed for substantive consolidation. Rather, on August 24, 2018, the Debtors filed the Joint Administration Motion, requesting that the Court enter an order directing the joint administration of the Debtors' Chapter 11 Cases "for procedural purpose only." Joint Administration Motion, ¶ 5. It stated further that "[j]oint administration of these Chapter 11 Cases *will not prejudice creditors* or other parties in interest because joint administration is purely procedural and will *not impact the parties' substantive rights*." *Id.* at ¶ 12 (emphasis added). On August 29, 2018, the court entered the Joint Administration Order,

(2d Cir. 1988), respectively. *Simon v. Brentwood Tavern, LLC (In re Brentwood Golf Club, LLC)*, 329 B.R. 802, 812 (Bankr. E.D. Mich. 2005). Under the *Auto-Train* test, a presumption that creditors have not relied on the separate credit of each of the entities involved arises upon: "(1) a showing of 'substantial identity' (which may or may not reach the level of an alter-ego determination); and (2) substantive consolidation is necessary to avoid a harm or produce a benefit for the estate." *Id.* "The tests set forth by the Second Circuit in *In re Augie/Restivo Baking Co.*, 860 F.2d 515, 518 (2d Cir 1988) allows the Court to substantively consolidate a non-debtor with the bankruptcy estate if one of two tests have been met: 1. the creditors dealt with the entities as a single economic unit and did not rely on their separate identity in extending credit; or 2. the affairs of the debtors are so entangled that consolidation will benefit all creditors." *Id.* at 814.

which similarly made clear that the separate estates would be jointly administered "for procedural purposes only." Joint Administration Order, ¶ 2.

30. Yet, through the Motion, the Debtors are essentially seeking to substantively consolidate the assets of each separate Debtor entity. The Cash Management System effectively allows the Debtors to look to each other's assets to satisfy their liabilities without regard for whether each Debtor has the ability to repay amounts "borrowed." See Motion, ¶ 8 ("Certain Debtor Bank Accounts also facilitate the movement of funds to other accounts of the Debtors. The Debtors routinely deposit, withdraw, and otherwise transfer money to, from, and between certain of the Debtor Bank Accounts [.]"). There is no clear indication that any intercompany liability is created between the Debtors when they "routinely" transfer money between various Debtor bank accounts. Thus, the Debtors are essentially seeking substantive consolidation, without providing any of the requisite analysis regarding whether substantive consolidation is appropriate. Significantly, the Debtors have not shown that substantive consolidation will benefit their creditors.

31. Absent (i) moving for substantive consolidation and establishing a benefit to unsecured creditors or (ii) seeking approval of post-petition intercompany financing pursuant to section 364(b) with a showing of the Debtors' ability to repay the intercompany loans, the Debtors should not be permitted to transfer money between their accounts pursuant to the Cash Management System, except to the extent necessary to distribute the DIP Loan.

WHEREFORE, the Committee respectfully request that the Court deny the Motion to the extent it requests intercompany financing.

Dated: October 12, 2018

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CERTIFICATE OF SERVICE

I hereby certify that on October 12, 2018, a copy of the foregoing was sent via ECF to all parties registered to receive electronic notice in the case and via U.S. mail, postage prepaid to the following:

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