

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:	§	Chapter 11
	§	
WELLPATH HOLDINGS, INC., <i>et al.</i> <sup>1</sup>	§	Case No. 24-90533 (ARP)
	§	
Debtors	§	(Jointly Administered)
	§	
DEBTOR	§	Objection Deadline: April 22, 2025
	§	Hearing: April 30, 2025, at 8:30 am

**TEXAS COMPTROLLER OF PUBLIC ACCOUNTS’  
AND TEXAS WORKFORCE COMMISSION’S  
OBJECTION TO CONFIRMATION**

The Texas Comptroller of Public Accounts, Revenue Accounting Division (the “Texas Comptroller”), and the Texas Workforce Commission (the “TWC”) object to confirmation of the Fifth Amended Joint Chapter 11 Plan of Reorganization of Wellpath Holdings, Inc. and Certain of Its Debtor Affiliates (the “Plan”)[Docket No. 1832, Exhibit A] as follows:

1. The Plan should not be confirmed because it does not comply with the applicable provisions of Title 11 of the United States Code (“Bankruptcy Code”) as required by 11 U.S.C. § 1129(a)(1).

**CLAIMS**

2. The TWC timely filed a claim for Texas unemployment tax, penalty and interest accrued pre-petition in the amount of \$37,235.07 (“TWC Claim”)[Claim No. 4, Epiq No. 61]. Attached to and securing the TWC Claim is a State Tax Lien recorded in Travis County, Texas on February 7, 2024. The TWC Claim is secured to the extent of the value of collateral and is a § 507(a)(8) priority claim to the extent there is a shortfall in collateral. The claim is based on

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<sup>1</sup> A complete list of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://dm.epiq11.com/Wellpath>. The Debtors’ service address for these chapter 11 cases is 3340 Perimeter Hill Drive, Nashville, Tennessee 37211.

returns filed by Debtor Wellpath LLC fka Correct Care Solutions LLC for the first, second, and third quarter 2024 tax periods.

3. The Texas Comptroller timely filed a claim against Debtor HCS Correctional Management LLC for franchise tax liability accrued pre-petition in the amount of \$7,029.60, of which \$6,429.60 is asserted as a § 507(a)(8) priority claim (the “Comptroller Priority Claim”)[Claim No. 2, Epiq No. 612]. The Comptroller Priority Claim is based on estimates for the 2022 through 2024 franchise tax periods because the requisite returns have not been filed.

4. The Texas Comptroller timely filed a claim against Debtor HCS Correctional Management LLC for franchise tax liability accrued pre-petition in the amount of \$4,133.30 (the “Comptroller Unsecured Claim”; together with the TWC Claim and the Comptroller Priority Claim, the “Tax Claims”)[Claim No. 3, Epiq No. 613]. The Comptroller Unsecured Claim is based on estimates for the 2019 through 2021 franchise tax periods because the requisite returns have not been filed.

5. The Texas Comptroller and the TWC have until May 12, 2025 (the “Governmental Bar Date”) by which to file pre-petition claims. To the extent there are pre-petition tax liabilities for which a claim has been filed, additional claims may be timely filed.

### **OBJECTIONS**

6. No objection has been asserted against the TWC Claim, the Comptroller Priority Claim, or the Comptroller Unsecured Claim. Therefore, the Tax Claims are deemed allowed pursuant to § 502(a) of the Bankruptcy Code and should be properly provided for in the Plan.

7. The Plan does not comply with the applicable provisions of Title 11 of the United States Code (“Bankruptcy Code”) as required by 11 U.S.C. § 1129(a)(1). Debtors must prove by a preponderance of the evidence that the Plan complies with all confirmation requirements. *See*

Heartland Fed. Sav. & Loan Ass'n. v. Briscoe Enters., Ltd., II (In re Briscoe Enters., Ltd., II.)

994 F.2d 1160 (5<sup>th</sup> Cir. 1993). Because Debtors have not met their burden, confirmation should be denied.

### **Secured/Priority Tax Claim**

8. Article II.D. of the Plan provides that Priority Tax Claims will be treated pursuant to the terms of § 1129(a)(9)(C) of the Bankruptcy Code. This may be acceptable without the provisions in Articles VIII.H. and VIII.I. which state that no interest will be paid on claims. The Texas Comptroller and the TWC object because the Plan does not properly provide for treatment of the Tax Claims.

9. The Comptroller Priority Claim must be paid in full and § 1129(a)(9)(C). And, even though the TWC Claim is secured by a tax lien, pursuant to § 1129(a)(9)(D) of the Bankruptcy Code, the TWC Claim shall be paid the same as § 1129(a)(9)(C) priority tax claims. Section 1129(a)(9)(C) of the Bankruptcy Code mandates claims be paid their present value via regular installments to be completed within 5 years of the petition. Pursuant to § 511 of the Bankruptcy Code, the proper rate of interest to enable a creditor to receive the present value of a tax claim shall be determined under applicable non-bankruptcy law.<sup>2</sup> The Texas Comptroller and the TWC object because the Plan does not provide for proper interest on the Comptroller Priority Claim or the TWC Claim.

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<sup>2</sup> Texas Tax Code § 111.060(b) states, “The rate of interest to be charged to the taxpayer is the prime rate plus one percent, as published in *The Wall Street Journal* on the first day of each calendar year that is not a Saturday, Sunday, or legal holiday.” The prime rate on January 1, 2025 was 8.50%.

### **Administrative Claim**

10. The Texas Comptroller and the TWC object to Article II.A. of the Plan which requires creditors to file requests for payment of Debtors' post-petition liabilities. Section 503(b)(1)(D) of the Bankruptcy Code expressly excepts governmental units such as the Texas Comptroller and the TWC from such a requirement. And § 1129(a)(9)(A) mandates administrative expenses be paid on the Effective Date unless the holder of the claim agrees to a different treatment.

11. The Texas Comptroller and the TWC do not agree to different treatment. To the extent post-petition taxes are due as of the Effective Date, they must be paid in full on the Effective Date as mandated by § 1129(a)(9)(A). To the extent the extent any post-petition tax liability is not yet due as of the Effective Date, that liability should be paid when due under and in accordance with state law.

### **Setoff**

12. The Texas Comptroller objects to Article IX.F. and any other provision of the Plan which purports to enjoin the Texas Comptroller's or the TWC's setoff rights. Although the Bankruptcy Code does not establish a right of setoff, § 553 is widely recognized as preserving any right to setoff under applicable non-bankruptcy law. *See Citizens Bank v. Strumpf*, 116 S.Ct. 286, 289 (1995); *United States v. Myers (In re Myers)*, 362 F.3d 667 (10<sup>th</sup> Cir. 2004)(stating that § 553 preserves setoff rights that exist under state law); *IRS v. Luongo (In re Luongo)*, 259 F.3d 323 (5<sup>th</sup> Cir. 2001); *United States on Behalf of IRS v. Norton*, 717 F.2d 767, 772 (3<sup>rd</sup> Cir. 1983); *In re Garden Ridge Corp.*, 338 B.R. 627, 632 (Bankr. D. Del. 2006); *In re DeLaurentiis Entertainment Group, Inc.*, 963 F.2d 1269, 1277 (9<sup>th</sup> Cir. 1992).

13. Section 553 “preserves for the creditor’s benefit any setoff right that it may have under applicable nonbankruptcy law.” In re Semcrude, L.P., 399 B.R. 388 (Bankr. D. Del. 2009)(quoting Packaging Indus. Group, Inc. v. Dennison Mfg. Co., Inc. (In re Sentinel Prod. Corp., Inc.), 192 B.R. 41, 45 (N.D. N.Y. 1996)). “There is no basis in the Code to eliminate [a creditor’s] setoff rights” asserted prior to confirmation. In re ALTA+CAST, LLC, 2004 WL 484881 (Bankr. D. Del. 2004)(creditor was entitled to preserve its setoff rights under § 553 where those rights were asserted prior to confirmation).

14. The Texas Comptroller and the TWC expressly preserve setoff rights on the face of each claim which was done in this case. In addition, the Texas Comptroller and the TWC assert preservation of setoff rights by objecting to attempts, if any, to limit those rights through the Plan. Section § 1129(a)(1) of the Bankruptcy Code requires a plan to comply with all applicable provisions of the Bankruptcy Code to be confirmed. To the extent the Plan attempts to restrict or enjoin creditors’ setoff rights, it does not comply with § 553 of the Bankruptcy Code and should not be confirmed.

#### **Non-Debtor Third Parties**

15. Article IX.K. of the Plan includes a Government Carve Out as to releases provided elsewhere in the Plan or Confirmation Order. The carve out applies to “any state and local authority” which would appear to include the Texas Comptroller and the TWC. The carve out expressly includes claims “arising under the Internal Revenue Code, the environmental laws, regulatory laws, or any criminal laws” but does not expressly include claims arising under tax laws. Therefore, out of an abundance of caution, the Texas Comptroller and the TWC **object to and opt out of** the provisions in Article IX of the Plan and any other provision in the Plan or Confirmation Order which attempts to restrict creditors’ rights regarding the liability of non-debtor

responsible parties. Such a releases violate 11 U.S.C. § 524(e) which prohibits such provisions, whether styled as a release of liability or an injunction against collection efforts. The case authorities are numerous and clear on this point. Harrington v. Purdue Pharma, L.P. (In re Purdue Pharma, L.P.), 144 S.Ct. 2071 (2024); Bank of N.Y. Trust Co., NA v. Official Unsecured Creditors' Comm. (In re Pacific Lumber Co.), 584 F. 3d 229 (5<sup>th</sup> Cir. 2009); Resorts Int'l, Inc. v. Lowenschuss (In re Lowenschuss), 67 F.3d 1394 (9<sup>th</sup> Cir. 1995); Landsing Diversified Properties-II v. First Nat'l Bank & Trust Co. (In re Western Real Estate Funds, Inc.), 922 F.2d 592 (10<sup>th</sup> Cir. 1990), modified by Abel v. West, 932 F.2d 898 (10<sup>th</sup> Cir. 1991); American Hardwoods, Inc. V. Deutsche Creditor Corp. (In re American Hardwoods, Inc.), 885 F.2d 621 (9<sup>th</sup> Cir. 1989).

### **Plan Default**

16. Finally, the Texas Comptroller and the TWC object because the Plan does not include provisions for an event of default by Debtors under the confirmed plan. The Texas Comptroller and the TWC suggest the following:

A failure by Debtors to remit a payment to the Texas Comptroller or the TWC pursuant to the confirmed plan shall be an Event of Default. If Debtors fail to cure an Event of Default within ten (10) calendar days after service of written notice of default from the Texas Comptroller or the TWC, then the Texas Comptroller or the TWC may: (a) enforce the entire amount of their claim(s); (b) exercise all rights and remedies under applicable nonbankruptcy law; and (c) seek such relief as may be appropriate in this court.

Notice of default shall be served by first class mail upon Debtors at: Wellpath Holdings, Inc, 3340 Perimeter Hill Drive, Nashville, TN 37211, ATTN: Chief Executive Officer, Interim Chief Financial Officer, and Chief Legal Officer, and upon Debtors' attorneys at McDermott Will & Emery LLP, via email to: [fperلمان@mwe.com](mailto:fperلمان@mwe.com), [bgiorđano@mwe.com](mailto:bgiorđano@mwe.com), [jjumbeck@mwe.com](mailto:jjumbeck@mwe.com), [cwurzelbacher@mwe.com](mailto:cwurzelbacher@mwe.com), [cdingman@mwe.com](mailto:cdingman@mwe.com), [sszanzer@mwe.com](mailto:sszanzer@mwe.com), and [mhelt@mwe.com](mailto:mhelt@mwe.com).

Debtors shall be allowed to cure up to two (2) defaults. Upon a third default, the Texas Comptroller or the TWC, at their option, may declare the default non-curable and proceed to collect the remainder of the debt without further relief from the bankruptcy court.

### **Consultation with Counsel**

17. Counsel for the Texas Comptroller and the TWC reached out to counsel for Debtors several times in an attempt to resolve the above objections by agreement. Counsel for Debtors advised that they were considering the objections and would revert. At this time, no agreement has been reached. Given the extended holiday weekend followed immediately by the confirmation objection deadline, this objection is being filed out of an abundance of caution.

### **CONCLUSION**

WHEREFORE, unless the Plan is amended to cure the defects addressed herein, the Texas Comptroller and the TWC request the Court enter an order denying confirmation of the Plan and granting the Texas Comptroller and the TWC such other relief to which they are entitled.

Respectfully submitted,

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**CERTIFICATE OF SERVICE**

I certify that on April 17, 2025, a true copy of the foregoing was served by the method and on the following parties as indicated:

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