

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
FORT LAUDERDALE DIVISION
www.flsb.uscourts.gov

In re:

DELPHI BEHAVIORAL HEALTH
GROUP, LLC, *et al.*,¹

Debtors.

Case No. 23-10945-PDR

Chapter 11 Cases
(Jointly Administered)

**LIQUIDATING TRUSTEE'S MOTION FOR (I) APPROVAL OF
DISTRIBUTION TO BENEFICIARIES OF THE LIQUIDATING TRUST
CONSISTING OF HOLDERS OF ALLOWED GENERAL UNSECURED
CLAIMS AND (II) AUTHORIZING LIQUIDATING TRUSTEE NOT
TO MAKE DISTRIBUTIONS TO BENEFICIARIES FAILING
TO TIMELY PROVIDE TAX INFORMATION**

**PARTIES RECEIVING THE MOTION SHOULD CAREFULLY REVIEW THE MOTION TO
SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN EXHIBIT A ANNEXED TO
EXHIBIT 1 OF THE MOTION TO DETERMINE WHETHER THE MOTION AFFECTS
THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT COUNSEL TO THE LIQUIDATING
TRUSTEE, PAUL A. AVRON OF BERGER SINGERMANN LLP AT
PAVRON@BERGERSINGERMANN.COM.**

Joseph J. Luzinski, in his capacity as the Liquidating Trustee (the "Liquidating Trustee")
for the Delphi Behavioral Health Group, LLC, *et al.*, Liquidating Trust (the "Liquidating Trust"),

¹ The Debtors and the last four digits of their federal tax identification numbers are: (i) Delphi Behavioral Health Group, LLC (2076), (ii) 61 Brown Street Holdings, LLC (0007), (iii) Aloft Recovery LLC (5643), (iv) Banyan Recovery Institute, LLC (6998), (v) Breakthrough Living Recovery Community, LLC (5966), (vi) California Addiction Treatment Center LLC (7655), (vii) California Vistas Addiction Treatment LLC (8272), (viii) DBHG Holding Company, LLC (6574), (ix) Defining Moment Recovery Community, LLC (3532), (x) Delphi Health BuyerCo, LLC (2325), (xi) Delphi Health Group, LLC (0570), (xii) Delphi Intermediate HealthCo, LLC (6378), (xiii) Delphi Management LLC (6474), (xiv) Desert View Recovery Community, LLC (7437), (xv) DR Parent, LLC (2700), (xvi) DR Sub, LLC (8183), (xvii) Las Olas Recovery LLC (9082), (xviii) Maryland House Detox, LLC (1626), (xix) New Perspectives, LLC (0508), (xx) Next Step Housing LLC (6975), (xxi) Ocean Breeze Detox, LLC (7019), (xxii) Ocean Breeze Recovery, LLC (9621), (xxiii) Onward Living Recovery Community, LLC (4735), (xxiv) Palm Beach Recovery, LLC (4459), (xxv) Peak Health NJ, LLC (7286), (xxvi) QBR Diagnostics, LLC (7835), (xxvii) Rogers Learning, LLC (1699), (xxviii) SBH Haverhill, LLC (0971), (xxix) SBH Union IOP LLC (4139), (xxx) Summit at Florham Park, LLC (8226), (xxxi) Summit Behavioral Health Limited Liability Company (3337), (xxxii) Summit Health BuyerCo, LLC (2762), (xxxiii) Summit IOP Limited (4567), and (xxxiv) Union Fresh Start LLC (6841).

created pursuant to the Plan and confirmation Order in the above-captioned chapter 11 cases, files this motion (the “Motion”) for entry of an order substantially in the form attached hereto as **Exhibit 1** (the “Proposed Order”) pursuant to the Plan (defined below), Confirmation Order (defined below), and Liquidating Trust Agreement (defined below), authorizing the Liquidating Trustee to make a proposed *pro rata* distribution of approximately 6% to the Liquidating Trust’s Beneficiaries (defined below), consisting of holders of Allowed General Unsecured Claims in Class 6 of the *Debtors’ Amended Joint Plan of Liquidation* (the “Plan”) [ECF No. 313] and authorizing the Liquidating Trustee to not make distributions to beneficiaries failing to provide tax information. In support of the Motion, the Liquidating Trustee respectfully represents as follows:²

JURISDICTION

1. The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334 and Article XIII of the Plan.³ This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

2. On February 6, 2023, the Debtors filed voluntary petitions for relief under chapter 11 of the United States Bankruptcy Code 11 U.S.C. §§ 101, *et seq.* (the “Bankruptcy Code”).

3. On May 16, 2023, the Court confirmed the *Debtors’ Amended Joint Plan of Liquidation, dated March 29, 2023, as Amended* [ECF No. 313] through entry of the *Order Confirming the Debtors’ Amended Joint Plan of Liquidation, Dated March 29, 2023, as Amended* (the “Confirmation Order”) [ECF No. 609].

² Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Plan.

³ Article XIII.c of the Plan provides that the Court shall retain jurisdiction over, among other things, “[t]o ensure that distribution to holders of Allowed Claims are accomplished as provided herein.” Plan at Article XIII.c.

4. On July 5, 2023, the Debtors filed notice that on June 30, 2023 (the “Effective Date”) each of the conditions precedent to consummation of the Plan as enumerated in Article XI of the Plan were satisfied or waived and that the Effective Date of the Plan had occurred. [ECF No. 795].

5. The Plan created the Liquidating Trust for the benefit of designated “Liquidating Trust Beneficiaries”⁴ including the Holders of Allowed Claims in Class 6 of the Plan, consisting of General Unsecured Claims (Class 6). *See* Plan at Article X.A.

6. Pursuant to the Confirmation Order, the Liquidating Trustee was appointed as the liquidating trustee and given the power and authority to perform the acts described in that certain Liquidating Trust Agreement dated June 30, 2023 (the “Liquidating Trust Agreement”). Confirmation Order at 28-29.

7. The Plan states that:

Any party entitled to receive any property as an issuance or distribution under the Plan **shall**, upon request, deliver to the Liquidating Trustee or such other Person designated by the Liquidating Trustee (which entity shall subsequently deliver to the Liquidating Trustee any applicable IRS Form W-8 or Form W-9 received) an appropriate Form W-9 or (if the payee is a foreign Person) Form W-8. If such request is made by the Liquidating Trustee or such other Person designated by the Liquidating Trustee and the holder fails to comply before the date that is 180 calendar days after the request is made, the amount of such distribution **shall irrevocably revert to the Liquidating Trust and, the holder shall be forever barred from asserting any right to such distribution against any Debtor, the Debtors’ Estates and the Liquidating Trust.**

See Plan at Art. V § D.b. (emphasis supplied).

⁴ The term “Liquidating Trust Beneficiaries” is defined in the Plan as “the holders of Allowed Claims against or Interests in a Debtor to the extent such holders receive Liquidating Trust Interests.” Plan at Art. I.A.77. Excluded from the Liquidating Trust Beneficiaries were entities that were due to receive cure payments from the purchaser of substantially all of the Debtors’ assets (the “Cure Claims”). *See* [ECF No. 305 (sale order); ECF Nos. 193, 341, 413, 582, 662 (notices of assumption of executory contracts and unexpired leases and cure amounts)].

8. Accordingly, in order to prepare to make distributions and comply with the Liquidating Trust's tax obligations, on April 8, 2024, the Liquidating Trustee sent a notice (the "Initial Notice") to all Liquidating Trust Beneficiaries requesting that they complete and return either a W-8 or W-9 form (the "Tax Information").⁵ The Initial Notice stated that "Receipt of this letter does not ensure that you will ultimately receive a distribution from the Liquidating Trust, however, the **failure to comply will the requirements in this letter, including the failure to complete and return the applicable form within 180-days from the date of this letter** [*i.e.*, October 5, 2024, the "Initial Objection Deadline"), **will result in your claim being disallowed for distribution purposes.**" (emphasis supplied). In response to the Initial Notice, the Liquidating Trustee only received 48 responses with tax forms.

9. Beyond follow-up emails, on January 13, 2025, the Liquidating Trustee sent additional correspondence (the "First Follow-up Letter") to all Liquidating Trust Beneficiaries that had not yet sent the Tax Information.⁶ In the First Follow-up Letter, the Liquidating Trustee stated, "This request is the 2nd and final request for tax information, **failure to comply with the requirements in this letter, including the failure to complete and return the applicable form within 30-days from the date of this letter** [*i.e.*, by February 12, 2025, the "Second Objection Deadline"], **will result in your claim being disallowed for distribution purposes.**" (emphasis supplied).

10. On April 21, 2025, the Liquidating Trust sent further correspondence (the "Second Follow-up Letter," with the Initial Notice and First Follow-up Letter, the "Notice/Tax

⁵ A true and correct copy of the Initial Notice is attached hereto as **Exhibit 2**.

⁶ A true and correct copy of the First Follow-up Letter is attached hereto as **Exhibit 3**.

Correspondence”) to all Liquidating Trust Beneficiaries that had not yet sent the Tax Information.⁷

In the Second Follow-up Letter, the Liquidating Trustee stated that “**failure to comply with the requirements in this letter, including the failure to complete and return the applicable, will result in your claim being disallowed for distribution purposes.**” (emphasis supplied).

11. As of the date of the filing hereof, the Liquidating Trustee has not received the Tax Information or any request for an extension of time to respond to the Tax Notice/Correspondence from 149 of the Liquidating Trust Allowed Claims listed on **Exhibit A** to the Proposed Order (the “Missing Documentation Claims”). The Liquidating Trustee will serve a copy of this Motion on holders of the Missing Documentation Claims and if the Tax Information is received from such holders five (5) business days prior to the hearing on this Motion (the “Final Deadline”), the Liquidating Trustee will treat that information as timely received and move such holder to the Distribution List (defined below) with corresponding adjustment to the percentage distribution.

12. On the other hand, a schedule of the 108 Holders of Liquidating Trust Allowed Claims who have submitted the Tax Information is attached as **Exhibit B** to the Proposed Order (the “Distribution List”). After reserving for the Liquidating Trust’s accrued and anticipated expenses, the Liquidating Trust anticipates being able to make a distribution to the Holders of Allowed Claims set forth on the Distribution List that will be approximately 6% of such Allowed Claims.

PROPOSED DISTRIBUTION TO LIQUIDATING TRUST BENEFICIARIES

13. The treatment of Claims of Beneficiaries of the Liquidating Trust is set forth in Art. IV.F.b and Art. X.A (with respect to General Unsecured Claims in Class 6) of the Plan, and Liquidating Trust Agreement at Art. VII.A.

⁷ A true and correct copy of the Second Follow-up Letter is attached hereto as **Exhibit 4**.

14. The Liquidating Trustee has substantially completed liquidating and recovering Liquidating Trust Assets and is now prepared to make a first and final distribution to Beneficiaries of the Liquidating Trust.

15. After taking into account funds necessary to pay outstanding administrative expenses of the Liquidating Trust, it is estimated that there will be funds available to make a *pro rata* distribution of approximately 6% of the amount of allowed unsecured claims to the Liquidating Trust's Beneficiaries. A schedule detailing the Liquidating Trust Allowed Claims to receive such *pro rata* distribution is attached to the Proposed Order as **Exhibit B**.

BASIS FOR RELIEF

16. The Confirmation Order, Plan, and Liquidating Trust Agreement contain several provisions authorizing the Liquidating Trustee to make distributions to Liquidating Trust Beneficiaries, including:

Exhibit A to Plan (Recovery Waterfall)

"The proceeds of the Liquidating Trust Assets, if any, shall be distributed strictly in accordance with the distribution priorities set forth below. All distributions shall be made pursuant to the Liquidating Trust Agreement and in consultation with the DIP Agent and the Senior Credit Agreement Agent...

3. *Third*, to the:

c. holders of Allowed General Unsecured Claims (Class 6), solely to the extent such claims have not been paid in full from the General Unsecured Claim Cash Recovery and/or the *Third* priority of distributions in this Recovery Waterfall,

to be shared (a) 50% (to the holders of the Allowed Protective Advance Secured Claims (Class 3) and Allowed Senior Credit Agreement Term Loan Secured Claims (Class 4), and to be distributed pursuant to the order of priority of repayment under the terms of the Senior Credit Agreement Loan Documents) and (b) 50% (to the holders of Allowed General Unsecured Claims (Class 6)), until the holders of (i) Allowed General Unsecured Claims (Class 6) have received a total distribution of 20% in Cash of the amount of their Allowed General Unsecured Claims and (ii) Allowed Protective Advance Secured Claims (Class 3) and Allowed Senior Credit Agreement Term Loan Secured Claims (Class 4) are each paid in full in Cash."

Plan at Art. IV.B.F.b.

“On the Effective Date, or as soon thereafter as is reasonably practicable, except to the extent that a holder of an Allowed General Unsecured Claim agrees to less favorable treatment of such Allowed General Unsecured Claim or such Allowed General Unsecured Claim has been paid before the Effective Date, each holder of an Allowed General Unsecured Claim shall receive, in full and final satisfaction of such Claim, its Pro Rata share of (i) the General Unsecured Claim Cash Recovery, and (ii) amount of proceeds realized from the Liquidating Trust Assets in accordance with the Recovery Waterfall. In no event shall the holder of a General Unsecured Claim receive distributions on account of such Claim in excess of the Allowed amount of such Claim plus accrued postpetition interest, if any.”

Liquidating Trust Agreement at Art. III.C.

“Without limiting, but subject to, the foregoing and Article III.Q (“Limitations on Trustee”) hereof, upon the Agreement Effective Date, the Trustee shall have the authority and right, without the need for Bankruptcy Court approval (unless otherwise indicated), to carry out and implement all provisions of the Plan, in consultation with the Agent, including, without limitation, to:

- ii. calculate and make distributions to holders of Allowed Claims as set forth in accordance with the Plan, the Confirmation Order and this Agreement and the Recovery Waterfall, and implement the wind down, pursuant to the Plan;
- iii. determine Distribution Dates, in accordance with the Plan;
- iv. hold, manage, sell, and distribute the Trust Assets, including Trust Interests, to the Beneficiaries in accordance with the Plan, the Confirmation Order, this Agreement and the Recovery Waterfall.”

Liquidating Trust Agreement at Art. VII.A.

“After the Agreement Effective Date and following the transfer of Trust Assets to the Trust, as and to the extent required by the Plan, the Confirmation Order or this Agreement, the Trustee shall make continuing efforts on behalf of the Trust to collect, liquidate and distribute all Trust Assets in accordance herewith to Beneficiaries in respect of their Trust Interests.”

17. The Liquidating Trustee and his professionals have worked in earnest to maximize the value and recovery of the Liquidating Trust’s Assets and reconcile claims of the Liquidating Trust Beneficiaries. The estimated 6% distribution on account of Liquidating Trust Allowed Claims exceeds the 2.1% projected recovery for Liquidating Trust’s Beneficiaries set forth in the

Liquidation Analysis in the Debtors' disclosure statement. [ECF No. 314, Exhibit 2 at PDF page 112 /230].

18. Pursuant to Art. V § D.b. of the Plan, the Liquidating Trustee is authorized to condition any distribution to Liquidating Trust Beneficiaries or other distribute upon the receipt of Tax Information. The Tax Information is necessary in order for the Liquidating Trustee to deduct federal, state, or local withholding taxes or other amounts required to be withheld under applicable law from distributions, and to meet annual federal and state reporting requirements. Pursuant to the terms of the Plan, Confirmation Order, and the Liquidating Trust Agreement, the Liquidating Trustee conditioned distributions to Holders of Allowed Claims on the receipt of the Tax Information by October 5, 2024—the Initial Objection Deadline (and for holders of Allowed Claims which did not respond to the Initial Notice or First Follow-up Letter, by February 12, 2025—the Second Objection Deadline).

19. Section 1142(b) of the Bankruptcy Code provides that a bankruptcy court may issue orders to ensure a confirmed plan is carried out. *See* 11 U.S.C. § 1142(b); *see also In re Resorts Int'l, Inc.*, 372 F.3d 154, 166 (3d Cir. 2004). The Court retained jurisdiction to ensure that distributions to Liquidating Trust Beneficiaries are accomplished pursuant to the provisions of the Plan and implementation of the Confirmation Order. *See* Confirmation Order, ¶ 40; *see also* Plan at Art. XIII.c. Additionally, section 105(a) of the Bankruptcy Code provides a bankruptcy authority to “issue any order, process or judgment that is necessary and appropriate to carry out the provisions” of the Bankruptcy Code. 11 U.S.C. § 105(a).

20. In order to be able to make distributions and wind down the Liquidating Trust, the Liquidating Trustee, consistent with the Liquidating Trust Agreement, Plan, and Confirmation Order, files this Motion seeking entry of an order that provides that (a) beneficiaries that have not

timely provided Tax Information shall not be entitled to any distributions that they may have been entitled to, but for the failure to timely furnish Tax Information to the Liquidating Trustee, (b) such distributions will be now and forever forfeited, and (c) such Distributions shall be distributed pro rata instead to Beneficiaries who have timely provided Tax Information to the Liquidating Trustee.

21. Accordingly, the Liquidating Trustee respectfully requests approval from the Court to make distributions to the Liquidating Trust Allowed Claims as set forth on **Exhibit B** attached to the Proposed Order, in accordance with the procedural mechanisms set forth in the relevant provisions of the Confirmation Order, the Plan, and the Liquidating Trust Agreement.

NOTICE

22. Notice of this Motion has been provided to (i) the United States Trustee; (ii) all claimants listed on **Exhibits A and B** attached to the Proposed Order; (iii) holders of any Cure Claims; and (iv) all parties requesting notices pursuant to Fed. R. Bankr. P. 2002. The Liquidating Trustee submits that under the circumstances no other or further notice is necessary.

WHEREFORE, the Liquidating Trustee respectfully requests entry of an order granting (i) the relief requested herein; and (ii) such other and further relief as the Court deems just and proper.

Dated: June 30, 2025

Respectfully submitted,

BERGER SINGERMANN LLP
Counsel for the Liquidating Trustee
1450 Brickell Avenue, Ste. 1900
Miami, FL 33131
Telephone: (305) 755-9500
Facsimile: (305) 714-4340

By: /s/ Paul A. Avron
Paul A. Avron
Florida Bar No. 50814
pavron@bergersingerman.com

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was served on this 30th day of June, 2025, by electronic transmission through the Court's CM/ECF system upon all parties on the CM/ECF Electronic Mail List below and via U.S. Mail upon the recipients listed on Exhibits A and B to the attached Proposed Order and the recipients listed on the attached Service List.

By: /s/ Paul A. Avron
Paul A. Avron

CM/ECF Electronic Mail List

- **Geoffrey S. Aaronson** gaaronson@aspalaw.com, 5408891420@filings.docketbird.com;lbenavides@aspalaw.com
- **Scott Andron** sandron@broward.org, swulfekuhle@broward.org
- **Paul A Avron** pavron@bergersingerman.com, efile@bergersingerman.com;efile@ecf.inforuptcy.com
- **Jeffrey P. Bast** jbast@bastamron.com, jmiranda@bastamron.com;mdesvergunat@bastamron.com;sroque@bastamron.com;eService@bastamron.com
- **Juan P Bauta** jpb@ferrarolaw.com
- **Francis J Brennan** fbrennan@woh.com
- **Colleen Breslin** colleen.breslin@nlrb.gov
- **Melissa A. Campbell** mcampbell@bakerdonelson.com, achentnik@bakerdonelson.com;kwilliams@bakerdonelson.com;bkcts@bakerdonelson.com
- **Shawn M Christianson** schristianson@buchalter.com, cmcintire@buchalter.com
- **Nicole Bloom Dion** ndion.dflaw@gmail.com
- **Leyza Barbara Florin** lflorin@sequorlaw.com, jdiaz@sequorlaw.com,9361209420@filings.docketbird.com
- **Mya Hatchette** mhatchette@maynardnexsen.com, jfinch@maynardnexsen.com;nnashed@maynardnexsen.com
- **Kimberly S. Heifferman** kimberly.heifferman@kaplanzeena.com
- **Daniel M Hirschman** daniel.hirschman@kaplanzeena.com, service@kaplanzeena.com;cheryl.mingo@kaplanzeena.com;james.kaplan@kaplanzeena.com;kimberly.heifferman@kaplanzeena.com;elizabeth.salom@kaplanzeena.com
- **Christopher A Jarvinen** cjarvinen@bergersingerman.com, efile@bergersingerman.com;efile@ecf.courtdrive.com
- **Lorne Adam Kaiser** lkaiser@kaiserromanello.com, sromanello@kaiserromanello.com

- **James M Kaplan** james.kaplan@kaplanzeena.com
- **Bernice C. Lee** blee@kttl.com, sv@kttl.com; ycc@kttl.com
- **Jaime Burton Leggett** jleggett@bastamron.com, jmiranda@bastamron.com, mdesvergunat@bastamron.com, kszolis@bastamron.com, eSer vice@bastamron.com
- **Aleida Martinez Molina** aleida@axslawgroup.com
- **Tamara D McKeown** tmckeown@aspalaw.com, lbenavides@aspalaw.com
- **Glenn D Moses** gmoses@venable.com, cascavone@venable.com; ipmalcolm@venable.com; jnunez@venable.com; imalcolm@ecf.courtdrive.com
- **Kenneth D Murena** kmurena@dvllp.com, lfd@dvllp.com; rsaetae@dvllp.com; jserna@dvllp.com
- **Office of the US Trustee** USTPRegion21.MM.ECF@usdoj.gov
- **Hampton Peterson** legalservices@PBCTax.com
- **Craig A. Pugatch** ecf.capugatch@loriumlaw.com, jheredia@rprslaw.com
- **Robin J. Rubens** rrubens@bergersingerman.com, efile@ecf.courtdrive.com; efile@bergersingerman.com
- **Paul Steven Singerman** singerman@bergersingerman.com, efile@bergersingerman.com; efile@ecf.courtdrive.com
- **David H Stein** dstein@wilentz.com
- **J. Steven Wilkes** steven.wilkes@usdoj.gov
- **Jeffrey C Wisler** jwisler@connollygallagher.com
- **Thomas G Zeichman** tzeichman@bmulaw.com, g67999@notify.cincompass.com; zeichman.thomasb@notify.bestcase.com

Service List

GREATAMERICA FINANCIAL SERVICES
PO BOX 609
CEDAR RAPIDS, IA 52406

IMAGE FIRST
PO BOX 844891
BOSTON, MA 02284

BANKDIRECT CAPITAL FINANCE
150 N FIELD DR, STE 190
LAKE FOREST, IL 60045

IPPC PHARMACY CORPORATION
703 GINESI DRIVE
MORGANVILLE, NJ 07751

QUEST DIAGNOSTICS
PO BOX 829864
PHILADELPHIA, PA 19182-8298

QUEST DIAGNOSTICS
PO BOX 740709
ATLANTA, GA 30374-0709

PHARMERICA DRUG SYSTEMS, LLC
PO BOX 409251
ATLANTA, GA 30384-9251

SCOREBUDDY, SENTIENT SOLUTIONS LTD
THE MASONRY,
151-156 THOMAS STREET
DUBLIN8, IRELAND D08PY5E

Exhibit 1

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
FORT LAUDERDALE DIVISION
www.flsb.uscourts.gov

In re:

DELPHI BEHAVIORAL HEALTH
GROUP, LLC, *et al.*,¹

Debtors.

Case No. 23-10945-PDR

Chapter 11 Cases
(Jointly Administered)

**ORDER GRANTING LIQUIDATING TRUSTEE'S MOTION FOR (I)
APPROVAL OF DISTRIBUTION TO BENEFICIARIES OF THE LIQUIDATING
TRUST CONSISTING OF HOLDERS OF ALLOWED GENERAL UNSECURED
CLAIMS AND (II) AUTHORIZING LIQUIDATING TRUSTEE NOT
TO MAKE DISTRIBUTIONS TO BENEFICIARIES FAILING
TO TIMELY PROVIDE TAX INFORMATION**

¹ The Debtors and the last four digits of their federal tax identification numbers are: (i) Delphi Behavioral Health Group, LLC (2076), (ii) 61 Brown Street Holdings, LLC (0007), (iii) Aloft Recovery LLC (5643), (iv) Banyan Recovery Institute, LLC (6998), (v) Breakthrough Living Recovery Community, LLC (5966), (vi) California Addiction Treatment Center LLC (7655), (vii) California Vistas Addiction Treatment LLC (8272), (viii) DBHG Holding Company, LLC (6574), (ix) Defining Moment Recovery Community, LLC (3532), (x) Delphi Health BuyerCo, LLC (2325), (xi) Delphi Health Group, LLC (0570), (xii) Delphi Intermediate HealthCo, LLC (6378), (xiii) Delphi Management LLC (6474), (xiv) Desert View Recovery Community, LLC (7437), (xv) DR Parent, LLC (2700), (xvi) DR Sub, LLC (8183), (xvii) Las Olas Recovery LLC (9082), (xviii) Maryland House Detox, LLC (1626), (xix) New Perspectives, LLC (0508), (xx) Next Step Housing LLC (6975), (xxi) Ocean Breeze Detox, LLC (7019), (xxii) Ocean Breeze Recovery, LLC (9621), (xxiii) Onward Living Recovery Community, LLC (4735), (xxiv) Palm Beach Recovery, LLC (4459), (xxv) Peak Health NJ, LLC (7286), (xxvi) QBR Diagnostics, LLC (7835), (xxvii) Rogers Learning, LLC (1699), (xxviii) SBH Haverhill, LLC (0971), (xxix) SBH Union IOP LLC (4139), (xxx) Summit at Florham Park, LLC (8226), (xxxi) Summit Behavioral Health Limited Liability Company (3337), (xxxii) Summit Health BuyerCo, LLC (2762), (xxxiii) Summit IOP Limited (4567), and (xxxiv) Union Fresh Start LLC (6841).

Upon the motion (the “Motion”) of Joseph J. Luzinski, in his capacity as the Liquidating Trustee (the “Liquidating Trustee”) for the Delphi Behavioral Health Group, LLC, *et al.*, Liquidating Trust (the “Liquidating Trust”), as successor-in-interest to Delphi Behavioral Health Group, LLC, and its affiliated debtors (collectively, the “Debtors”) in the above-captioned chapter 11 cases, for entry of an order pursuant to the Plan,² Confirmation Order, and Liquidating Trust Agreement, (i) authorizing the Liquidating Trustee to make a proposed *pro rata* distribution to the Liquidating Trust’s Beneficiaries (defined below), consisting of holders of Allowed General Unsecured Claims in Class 6 of the Plan, and (ii) authorizing the Liquidating Trustee not to make distributions to Beneficiaries failing to timely provide tax information; and it appearing that the Court has jurisdiction over this matter; and it appearing that notice of the Motion as set forth therein is sufficient, and that no other or further notice need be provided; and it further appearing that the relief requested in the Motion is in the best interests of the Debtors and their creditors; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is hereby

FOUND AND DETERMINED THAT:

A. The Liquidating Trustee has taken reasonable steps to notify each Holder of a Missing Documentation Claim of the requirement that they provide certain tax information in order to be eligible for Distributions;

B. Each Holder of a Missing Documentation Claim was properly and timely served with a copy of the Motion, a proposed Order granting the Motion, the accompanying exhibits, and the notice of hearing on the Motion;

² Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Motion.

C. Any entity known to have an interest in any Claim subject to the Motion has been afforded reasonable opportunity to respond to, or be heard regarding, the relief requested in the Motion; and it is further

D. Any entity known to hold a Cure Claim was, in an abundance of caution, properly and timely served with a copy of the Motion, a proposed Order granting the Motion, the accompanying exhibits, and the notice of hearing on the Motion

E. Holders of Missing Documentation Claims listed on **Exhibit A** have failed to timely provide Tax Information, including up to and through the Final Deadline);

F. Liquidating Trust Beneficiaries listed on the Distribution List on **Exhibit B** have timely provided Tax Information on account of their Allowed Claims and are entitled to share *pro rata* in the distribution; and

G. The relief requested in the Motion is in the best interests of the Debtors, the estates, creditors, and other parties in interest

ORDERED, ADJUDGED AND DECREED THAT:

1. The Motion is **GRANTED** as set forth herein.
2. The Liquidating Trustee is hereby authorized to make a distribution to Holders of Allowed General Unsecured Claims in Class 6 of the Plan as set forth in **Exhibit B** to this Order, pursuant to the applicable terms of the Confirmation Order, the Plan, and the Liquidating Trust Agreement.
3. Other than the claims appearing on **Exhibit B** to this Order, there are no other Allowed Claims in Class 6 of the Plan entitled to a distribution from the Liquidating Trust.
4. Holders of Missing Documentation Claims listed on **Exhibit A** are not entitled to any Distributions that they may have been entitled to but for the failure to timely furnish Tax

Information to the Liquidating Trustee by the Initial Objection Deadline, Second Objection Deadline or Final Deadline, as applicable).

5. Distributions on the Missing Documentation Claims are now and forever forfeited.

6. The Liquidating Trustee is authorized to distribute the funds *pro rata* that would have otherwise been distributed to the Holders of Missing Documentation Claims to the remaining Beneficiaries listed on **Exhibit B** who have timely provided Tax Information to the Liquidating Trustee up to and through the Final Deadline.

7. The Liquidating Trustee has complied with his fiduciary obligations and the terms of the Confirmation Order, the Plan, and the Liquidating Trust Agreement in connection with seeking approval for the distributions described in the Motion and **Exhibit B** hereto.

8. This Court shall, and hereby does, retain jurisdiction with respect to all matters arising from or related to the implementation of this Order.

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Submitted by:

Paul A. Avron, Esq.
BERGER SINGERMANN LLP
1450 Brickell Avenue, Ste. 1900
Miami, FL 33131
Telephone: (305) 755-9500
Facsimile: (305) 714-4340
Email: pavron@bergersingerman.com

(Attorney Avron is directed to serve this order upon all non-registered users who have yet to appear electronically in this case and file a conforming certificate of service.)

Exhibit A

CLAIM NUMBER	CLAIM NAME	Claim Amount (Filed or Scheduled)	Allowed Claim Amount
Scheduled	YARDBIRD RENTAL LLC	28,805.58	0
Scheduled	IMAGE FIRST	26,254.20	0
Scheduled	DIGITAL FIRST MEDIA (ADTAXI)	22,500.00	0
Scheduled	PALM BAY STUDIOS, INC.	21,543.94	0
Scheduled	MAXIM LOCUM TENENS AND	20,762.80	0
Scheduled	IRONCLAD IMPACT WINDOWS AND DOORS	19,744.49	0
Scheduled	IPPC PHARMACY CORPORATION	12,949.11	0
Scheduled	UNION MEDICAL PARK, L.L.C.	12,020.32	0
Scheduled	NATIONAL GRID - ELECTRIC	11,241.26	0
10131	WILSON ELSER MOSKOWITZ EDELMAN & DICKER	9,655.00	0
Scheduled	DION PROPERTY GROUP LLC	8,979.50	0
Scheduled	CROCKETT CONSULTING, INC.	7,445.00	0
Scheduled	VERIZON	7,233.37	0
Scheduled	MVCFM	4,980.14	0
Scheduled	ENTERPRISE FM TRUST	4,917.55	0
Scheduled	PHARMERICA DRUG SYSTEMS, LLC	4,855.66	0
Scheduled	QUENCH USA, INC.	4,539.88	0
Scheduled	LEONARD ENGINEERING, LLC	3,570.00	0
Scheduled	NATIONAL GRID - GAS	3,199.82	0
10056	SYSCO METRO NEW YORK LLC	2,605.08	0
Scheduled	ATLANTIC PRODUCTS & CHEMICALS	2,311.61	0
Scheduled	KIMBERLY MICHALS	2,300.00	0
10035	35 ELM STREET ASSOCIATES LLC	2,250.00	0
Scheduled	CREATIVE HEIGHTS INC.	2,000.00	0
Scheduled	CARMA HEALTH PA	1,800.00	0
Scheduled	NITEL, INC.	1,785.04	0
Scheduled	AIR CONTROL MECHANICAL CONTRACTING, INC.	1,668.68	0
Scheduled	WINDSTREAM	1,634.84	0
Scheduled	ACC BUSINESS	1,607.44	0
Scheduled	AMERICAN REFRIGERATION COMPANY	1,560.95	0
Scheduled	COACHELLA VALLEY WATER DISTRICT	1,509.55	0
Scheduled	FEDEX	1,454.41	0
Scheduled	GUARDIAN PHARMACY	1,419.36	0
Scheduled	FLEXENTIAL	1,364.30	0
Scheduled	YOUR DIETITIAN FOR LIFE LLC	1,300.00	0
Scheduled	WESTOX LABORATORY	1,296.00	0
Scheduled	NEW HORIZON COMMUNICATIONS	1,254.74	0
Scheduled	DEALERS FIRST FINANCIAL, LLC	1,251.90	0
Scheduled	KELLERMAYER BERGENSONS SERVICES LLC	1,249.60	0
Scheduled	CITY OF FORT LAUDERDALE WATER	1,246.23	0
Scheduled	FPL	1,244.41	0
Scheduled	ANDERSON NUTRITION SERVICES LLC	1,242.80	0
10071	PRANGE, VINCENT M	1,200.00	0
Scheduled	VINCENT M PRANGE	1,200.00	0
10073	WASTE MANAGEMENT INC	1,192.18	0
Scheduled	CHRISTOPHER SCHUMACHER	1,140.00	0
Scheduled	WASTE MANAGEMENT OF THE INLAND EMPIRE	1,138.07	0
124	FEDEX CORPORATE SERVICES INC.	1,108.05	0
Scheduled	SUNNYDAY LAWN SERVICE AND	1,100.00	0
Scheduled	LEONARDO VALDES	1,078.18	0
Scheduled	XEROGRAPHIC DOCUMENT SOLUTIONS, INC.	1,074.03	0
Scheduled	ROTO-ROOTER	1,050.00	0
Scheduled	PALM BEACH PLUMBING CONTRACTOR INC.	1,043.23	0
Scheduled	ALYSSA HARBINA	1,020.00	0
30	SOCALGAS	1,004.30	0
Scheduled	JOBTARGET LLC	1,000.00	0
Scheduled	KEVIN MORRIS	975.21	0
10007	PROTECTIVE MEASURES	962.77	0
Scheduled	CITY OF WEST PALM BEACH UTIL	911.24	0
Scheduled	ELIZABETHTOWN GAS	909.79	0
Scheduled	NUSO, LLC	905.03	0
Scheduled	SHRED-IT	884.33	0
Scheduled	COMPLETE GYM SOLUTIONS, LLC	850.00	0
Scheduled	MATTHEW HOURIHAN	800.00	0
10039	STEWART, CHARLES	790.00	0
Scheduled	UNIFIRST CORPORATION	779.44	0
Scheduled	CARLOS RIVERA	750.00	0
Scheduled	SOUTHERN CALIFORNIA EDISON ELECTRIC	720.14	0
Scheduled	JOSEPH RASPOLICH	640.00	0
Scheduled	CRISTEN PATTON	600.00	0
Scheduled	J AND S DEVELOPMENT CORP.	600.00	0
Scheduled	SHELDON'S HEATING & AIR, INC	598.00	0
Scheduled	DASCOR PLUMBING	595.00	0
Scheduled	VIGOR SECURITY	589.92	0
Scheduled	DB& LANDSCAPING LLC	580.36	0
Scheduled	COMCAST - NATIONAL	576.54	0
10010	PRINTING FULFILLMENT & MAILING GROUP LLC	553.40	0
Scheduled	THE PFM GROUP, LLC	553.40	0
Scheduled	NETWORKX	539.72	0
Scheduled	COLONY PEST MANAGEMENT, INC.	533.12	0
Scheduled	MESSICK & ASSOCIATES	507.50	0
Scheduled	MARLIN BUSINESS BANK	505.11	0
Scheduled	WASTE PRO	500.52	0
Scheduled	KIRU SYSTEMS	500.00	0
Scheduled	GEORGI LIAPKO	495.00	0
Scheduled	PITNEY BOWES PURCHASE POWER	490.88	0
Scheduled	ALL DESERT PLUMBING, HEATING	475.00	0
Scheduled	ALL DESERT PLUMBING, HEATING &	475.00	0
Scheduled	BACH DIAGNOSTICS	432.00	0
Scheduled	LYONS POOL SERVICES	430.00	0
Scheduled	MOTION ELEVATOR, INC.	394.82	0
Scheduled	JILL SIECK	390.00	0
24	AGL WELDING SUPPLY	380.02	0
Scheduled	MAQUIRE PEST CONTROL	354.00	0
Scheduled	QUALITY BUSINESS SOLUTIONS, LLC	340.80	0
Scheduled	DESERT WATER AGENCY	340.51	0
Scheduled	FIRELINE CORPORATION	336.00	0
Scheduled	CANTEEN REFRESHMENTS	325.18	0
Scheduled	NUCO2 LLC	315.77	0
Scheduled	ELYSIA L. RICHARDSON	315.00	0
Scheduled	FLORES & ASSOCIATES (COBRA/FSA)	314.50	0
Scheduled	COMCAST BUSINESS	307.50	0
Scheduled	FOUNTAIN BLUE POOL SERVICE	305.00	0
Scheduled	CITY FIRE	283.39	0
Scheduled	PYE BARKER FIRE & SAFETY	278.20	0
Scheduled	PSE&G	261.36	0
Scheduled	QUENCH USA, INC. - UFS	260.70	0
Scheduled	ANNE ARUNDEL COUNTY	259.52	0
Scheduled	OPTIMUM	257.57	0
Scheduled	ALL POINTS DIRECT CORP	237.00	0
10086	NORTHERN BUSINESS MACHINES INC.	230.41	0
Scheduled	ADT COMMERCIAL	229.56	0
Scheduled	DIRECTV	194.27	0
Scheduled	SENTINEL FIRE PROTECTION	193.75	0
Scheduled	KEANE FIRE & SAFETY	188.42	0
Scheduled	BRIGHTSPEED	185.40	0
Scheduled	NEXONIA	169.64	0
Scheduled	JACOB GALANTE	157.50	0
Scheduled	BOXED	156.93	0
Scheduled	ANUKRAMA, LLC	150.00	0
Scheduled	CMI INC.	138.04	0
Scheduled	ZENCHARTS, LLC	133.93	0
Scheduled	ALL POINTS MEDICAL WASTE, LLC	131.64	0
Scheduled	OFFICE DEPOT	130.00	0
Scheduled	BESSE MEDICAL SUPPLY	120.28	0

Scheduled	QUEST DIAGNOSTICS	115.57	0
Scheduled	MATTHEW DOOLEY	115.00	0
Scheduled	NICOLE EADDOY	112.26	0
Scheduled	KRYPTON CAR WASH (SUPER CAR WASH)	100.00	0
Scheduled	JAN-PRO CLEANING OF CENTRAL N.J.	98.96	0
Scheduled	SOUTHERN CALIFORNIA TELEPHONE COMPANY	97.02	0
Scheduled	RHONDA DOUGHERTY	90.00	0
Scheduled	RDS TEAM	80.28	0
Scheduled	CULLIGAN OF ONTARIO	77.14	0
Scheduled	DIRECT SUPPLY, INC.	75.63	0
Scheduled	DE LAGE LANDEN FINANCIAL SERVICES, INC	75.03	0
Scheduled	NEW YORK CITY DEPT. OF FINANCE	75.00	0
Scheduled	SECURITY SHREDDING ENTERPRISES	63.98	0
Scheduled	COPY CAT COPIER SERVICE	56.04	0
Scheduled	NYC DEPARTMENT OF FINANCE	50.00	0
Scheduled	BURRTEC WASTE & RECYCLING SVCS	48.56	0
Scheduled	AT&T	45.91	0
Scheduled	MARC ELLISON	43.40	0
Scheduled	BESTNOTES	40.00	0
Scheduled	AIRGAS USA, LLC	37.64	0
Scheduled	COMCAST	36.42	0
Scheduled	BRIANNA DIPALERMO	34.36	0
Scheduled	TECO	24.92	0
Scheduled	FILTERSHINE NEW ENGLAND, LLC	17.53	0

Exhibit B

CLAIM NUMBER	CLAIM NAME	Allowed Claim Amount
10026	588 E SAN LORENZO OWNER LLC	2,086,000.00
10033	18307 BOYS RANCH ROAD OWNER LLC	2,068,000.00
10018	CURTIS, CYNTHIA A	756,085.80
10096	TRUPATH HOLDINGS LLC	710,000.00
48	MCDERMOTT WILL & EMERY LLP	689,360.53
10023	INFINITY BEHAVIORAL HEALTH SERVICES LLC	446,118.45
10041	CITY OF PEMBROKE PINES, FLORIDA	439,360.51
51	FEEHRY, MATTHEW JOHN	400,000.00
10136	VOGEL, DAVID	362,096.25
10013	BOLIVE LLC	274,096.64
10092	CAMP MEADE INVESTMENTS I LLC	195,761.90
10002	314 10TH STREET LP	142,831.21
31	CIGNA HEALTH & LIFE INSURANCE COMPANY	129,252.09
10081	UNIDINE CORPORATION	110,316.33
36	HANOVER ASSOCIATES	103,239.27
34	CIGNA HEALTH & LIFE INSURANCE COMPANY	96,430.42
53	CLIENT ID 17	80,000.00
Scheduled	COMPLETE POOL	78,600.00
Scheduled	ANKURA CONSULTING GROUP LLC	76,303.40
10079	UNIDINE CORPORATION	67,369.23
10082	UNIDINE CORPORATION	65,339.60
10075	UNIDINE CORPORATION	63,576.95
10040	CROWE LLP	57,160.00
10076	UNIDINE CORPORATION	54,329.48
10080	UNIDINE CORPORATION	53,051.04
10011	PURELUNQ LLC	50,000.00
10065	VIDEAU LLC	49,500.00
33	CIGNA HEALTH & LIFE INSURANCE COMPANY	41,421.09
10003	44 COURT STREET LLC	35,408.26
32	CIGNA HEALTH & LIFE INSURANCE COMPANY	25,646.40
10089	K&L GATES LLP	25,577.50
23	UNITEDHEALTHCARE INSURANCE COMPANY	25,000.00
10074	MAXIM HEALTHCARE STAFFING SERVICES INC	23,817.80
10001	ADTAXI	22,500.00
21	UNITEDHEALTHCARE INSURANCE COMPANY	22,000.00
10111	DEPARTMENT OF THE TREASURY - IRS	20,093.92
10045	GREATAMERICA FINANCIAL SERVICES	19,002.23
7	UNITEDHEALTHCARE INSURANCE COMPANY	14,000.00
10084	CELLCO PARTNERSHIP	11,595.20
Scheduled	BOWMAN & COMPANY LLP	10,650.00
10024	DATA FACTS INC	9,409.44
10107	DEPARTMENT OF THE TREASURY - IRS	7,585.87
108	DEPARTMENT OF THE TREASURY - IRS	6,978.66
Scheduled	UNITEX TEXTILE SERVICES LLC	6,834.48
10128	DEPARTMENT OF THE TREASURY - IRS	6,667.81
10077	UNIDINE CORPORATION	6,492.57
Scheduled	WEX ENTERPRISE EXXONMOBIL CARD	6,363.30
10022	SUBURBAN PROPANE	6,319.89
10106	DEPARTMENT OF THE TREASURY - IRS	6,102.08
10127	DEPARTMENT OF THE TREASURY - IRS	5,636.62
1	CLIENT ID 4	5,500.00
10043	GREATAMERICA FINANCIAL SERVICES	5,346.71
10061	CLIENT ID 16	5,000.00
Scheduled	KEITH HURWITZ	5,000.00
10021	EMPIRE PROFESSIONAL PHARMACY INC	4,791.60
10048	MCKESSON MEDICAL-SURGICAL INC	4,726.90
Scheduled	ALLIED WORLD INSURANCE COMPANY	4,372.50
Scheduled	CITY OF HAVERHILL - SEWER/WATER	4,024.15
90	FRANCHISE TAX BOARD	4,010.01
10	UNITEDHEALTHCARE INSURANCE COMPANY	4,000.00
22	UNITEDHEALTHCARE INSURANCE COMPANY	4,000.00
14	FLORIDA POWER & LIGHT	3,458.36
10141	CITY OF PALM SPRINGS	3,427.73
10063	LOCHNESS MEDICAL SUPPLIES INC	3,305.45
9	UNITEDHEALTHCARE INSURANCE COMPANY	3,000.00
10055	CLIENT ID 5	3,000.00
10004	CAPITAL LANDSCAPING LLC	2,825.00
Scheduled	DESERT FIRE EXTINGUISHER CO INC.	2,797.00
109	DEPARTMENT OF THE TREASURY - IRS	2,629.76
8	UNITEDHEALTHCARE INSURANCE COMPANY	2,000.00
27	NY STATE DEPT OF TAXATION AND FINANCE	2,000.00
Scheduled	SCOREBUDDY, SENTIENT SOLUTIONS LIMITED	1,885.34
Scheduled	SOUTHERN CALIFORNIA EDISON	1,844.20
10049	MCKESSON MEDICAL-SURGICAL INC	1,661.83
46	SENTIENT SOLUTIONS LTD	1,485.90
10000	ODP BUSINESS SOLUTIONS LLC	1,425.38
54	DEPARTMENT OF THE TREASURY - IRS	1,113.98
10060	YOGA 4 CHANGE INCORPORATED	975.00
0	CITY OF FORT LAUDERDALE	817.12
4	CAPITAL CITY SEWER SERVICE INC	795.00
Scheduled	KINGZ OF KUTS (CHARLES STEWART)	790.00
10017	SPECTRUM	648.88
10116	DEPARTMENT OF THE TREASURY - IRS	570.03
10126	DEPARTMENT OF THE TREASURY - IRS	539.33
10034	AMEX TRS CO INC	535.45
Scheduled	UNITED CLINICAL LABORATORY	511.21
6	UNITEDHEALTHCARE INSURANCE COMPANY	500.00
11	UNITEDHEALTHCARE INSURANCE COMPANY	500.00
10008	JOHN'S SEWER	495.00
81	FRANCHISE TAX BOARD	466.52
10109	DEPARTMENT OF THE TREASURY - IRS	445.20
10093	MASSACHUSETTS DEPARTMENT OF REVENUE	412.13
10015	SPECTRUM	410.40
10140	CITY OF FORT LAUDERDALE	401.78
18	ULINE	357.13
10108	DEPARTMENT OF THE TREASURY - IRS	353.04
10095	GORDON REES SCULLY MANSUKHANI LLP	331.50
Scheduled	LEIGH BRODY	300.00
12	FLORIDA POWER & LIGHT	261.98
10057	COCKEY'S ENTERPRISE	260.00
Scheduled	PALM SPRINGS DISPOSAL SERVICES INC	252.09
83	FRANCHISE TAX BOARD	227.71
Scheduled	PESTCO SERVICES	181.90
Scheduled	MIRABITO NATURAL GAS	120.98
10047	WESTERN EXTERMINATOR	116.40
10137	RHODE ISLAND DIVISION OF TAXATION	36.00
78	DEPARTMENT OF THE TREASURY - IRS	30.39
87	FRANCHISE TAX BOARD	25.00

Exhibit 2



Development Specialists, Inc.

Advisory and Fiduciary Services • Corporate Restructuring and Workouts • Interim Management • Insolvency Services

April 8, 2024

To the Creditors of:

Delphi Behavioral Health Group, LLC, et al.

Case No. 23-10945-PDR (Jointly Administered)

Bankruptcy Court for the Southern District of Florida, Fort Lauderdale Division

Re: Creditor Tax Requirement Notice

On May 18, 2023, the Bankruptcy Court entered an *Order Confirming The Debtors' Amended Joint Plan of Liquidation, Dated March 29, 2023, as Amended* (the "Plan") at Docket No. 609 (the "Confirmation Order"). The Plan which, in part, established a Liquidating Trust, became effective on June 30, 2023.

Article V, Section D (b) of the Plan, at Docket No. 313, states:

"Any party entitled to receive any property as an issuance or distribution under the Plan shall, upon request, deliver to the Liquidating Trustee or such other Person designated by the Liquidating Trustee (which entity shall subsequently deliver to the Liquidating Trustee any applicable IRS Form W-8 or Form W-9 received) an appropriate Form W-9 or (if the payee is a foreign Person) Form W-8. If such request is made by the Liquidating Trustee or such other Person designated by the Liquidating Trustee and the holder fails to comply before the date that is 180 calendar days after the request is made, the amount of such distribution shall irrevocably revert to the Liquidating Trust and, the holder shall be forever barred from asserting any right to such distribution against any Debtor, the Debtors' Estates and the Liquidating Trust."

Pursuant to the Confirmation Order, the Bankruptcy Court approved the undersigned, Joseph Luzinski, to serve as the Liquidating Trustee for the Liquidating Trust and also approved Development Specialists, Inc. ("DSI") to provide services to the Liquidating Trustee. You are receiving this letter because you are, or may be a beneficiary of the Liquidating Trust. Accordingly, on behalf of the Liquidating Trustee and in accordance with the above-cited provision of the confirmed Plan, DSI hereby requests that all beneficiaries of the estate provide a Tax Identification Number and sign a Certification, by completing and returning either a W-8 BEN or W-9 Form, as follows:

W-9 Form (generally applicable to U.S. entities):

<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

W-8 BEN Forms (generally applicable to foreign entities):

<https://www.irs.gov/forms-pubs/about-form-w-8-ben>

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Please return the applicable completed form within the next 30 days to:

E-mail to:

delphitaxrequest@dsiconsulting.com

Regular U.S. Mail to:

Development Specialists, Inc.
500 East Broward Boulevard
Suite 1700
Ft. Lauderdale, FL 33394

Receipt of this letter does not ensure that you will ultimately receive a distribution from the Liquidating Trust, however, the failure to comply with the requirements in this letter, including the failure to complete and return the applicable form within 180-days from the date of this letter, will result in your claim being disallowed for distribution purposes.

Very Truly Yours,



Joseph J. Luzinski
Liquidating Trustee

Exhibit 3



Development Specialists, Inc.

Advisory and Fiduciary Services • Corporate Restructuring and Workouts • Interim Management • Insolvency Services

January 13, 2025

To the Creditors of:

Delphi Behavioral Health Group, LLC, et al.

Case No. 23-10945-PDR (Jointly Administered)

Bankruptcy Court for the Southern District of Florida, Fort Lauderdale Division

Re: Creditor Tax Requirement Notice – 2nd Request

On May 18, 2023, the Bankruptcy Court entered an *Order Confirming The Debtors' Amended Joint Plan of Liquidation, Dated March 29, 2023, as Amended* (the “Plan”) at Docket No. 609 (the “Confirmation Order”). The Plan which, in part, established a Liquidating Trust, became effective on June 30, 2023.

Article V, Section D (b) of the Plan, at Docket No. 313, states:

“Any party entitled to receive any property as an issuance or distribution under the Plan shall, upon request, deliver to the Liquidating Trustee or such other Person designated by the Liquidating Trustee (which entity shall subsequently deliver to the Liquidating Trustee any applicable IRS Form W-8 or Form W-9 received) an appropriate Form W-9 or (if the payee is a foreign Person) Form W-8. If such request is made by the Liquidating Trustee or such other Person designated by the Liquidating Trustee and the holder fails to comply before the date that is 180 calendar days after the request is made, the amount of such distribution shall irrevocably revert to the Liquidating Trust and, the holder shall be forever barred from asserting any right to such distribution against any Debtor, the Debtors' Estates and the Liquidating Trust.”

Pursuant to the Confirmation Order, the Bankruptcy Court approved the undersigned, Joseph Luzinski, to serve as the Liquidating Trustee for the Liquidating Trust and also approved Development Specialists, Inc. (“DSI”) to provide services to the Liquidating Trustee. You are receiving this letter because you are, or may be a beneficiary of the Liquidating Trust. Accordingly, on behalf of the Liquidating Trustee and in accordance with the above-cited provision of the confirmed Plan, DSI hereby requests that all beneficiaries of the estate provide a Tax Identification Number and sign a Certification, by completing and returning either a W-8 BEN or W-9 Form, as follows:

W-9 Form (generally applicable to U.S. entities):

<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

W-8 BEN Forms (generally applicable to foreign entities):

<https://www.irs.gov/forms-pubs/about-form-w-8-ben>

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Please return the applicable completed form within the next 30 days to:

E-mail to:

delphitaxrequest@dsiconsulting.com

Regular U.S. Mail to:

Development Specialists, Inc.
500 East Broward Boulevard
Suite 1700
Ft. Lauderdale, FL 33394

This request is the 2nd and final request for tax information, failure to comply with the requirements in this letter, including the failure to complete and return the applicable form within 30-days from the date of this letter, will result in your claim being disallowed for distribution purposes.

Very Truly Yours,



Joseph J. Luzinski
Liquidating Trustee

Exhibit 4



Development Specialists, Inc.

Advisory and Fiduciary Services • Corporate Restructuring and Workouts • Interim Management • Insolvency Services

April 21, 2025

To the Creditors with Allowed Claims:

Delphi Behavioral Health Group, LLC, et al.

Case No. 23-10945-PDR (Jointly Administered)

Bankruptcy Court for the Southern District of Florida, Fort Lauderdale Division

Re: Creditor Tax Requirement Notice – 3rd Request

Final Distribution Pending

The Liquidating Trustee is presently preparing an exhibit for a distribution motion to be filed with the bankruptcy court seeking to make distributions on allowed claims and claims to be disallowed for distribution purposes for failure to respond to the two prior requests for taxpayer information required for claimants with allowed claims in this matter.

Prior to filing this motion, DSI hereby requests that all beneficiaries of the estate provide a Tax Identification Number and sign a Certification, by completing and returning either a W-8 BEN or W-9 Form, as follows:

W-9 Form (generally applicable to U.S. entities):

<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

W-8 BEN Forms (generally applicable to foreign entities):

<https://www.irs.gov/forms-pubs/about-form-w-8-ben>

Please return the applicable completed form as soon as possible and no later than April 30, 2025.

E-mail to:

delphitaxrequest@dsiconsulting.com

Regular U.S. Mail to:

Development Specialists, Inc.

500 East Broward Boulevard, Suite 1700

Ft. Lauderdale, FL 33394

Failure to comply with the requirements in this letter, including the failure to complete and return the applicable, will result in your claim being disallowed for distribution purposes.

Very Truly Yours,

Joseph J. Luzinski
Liquidating Trustee

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