

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION**
www.flmb.uscourts.gov

In re:

Chapter 11

CHS FL, LLC, *et al.*,¹

Case No. 2:26-bk-01087-FMR

Debtor.

Jointly Administered

**TEHUM CARE SERVICES, INC.’S, BY AND THROUGH MATTHEW J. DUNDON IN
HIS CAPACITY AS THE WIND-DOWN OFFICER, AND MATTHEW J. DUNDON’S,
IN HIS CAPACITY AS GUC TRUSTEE OF THE TEHUM GUC TRUST, EMERGENCY
MOTION TO TRANSFER VENUE TO THE SOUTHERN DISTRICT OF TEXAS**

[EMERGENCY HEARING REQUESTED]

Tehum Care Services, Inc. by and through Matthew J. Dundon in his capacity as the Wind-Down Officer (the “Wind-Down Officer”) and Matthew J. Dundon, in his capacity as GUC Trustee (the “GUC Trustee”) of the Tehum GUC Trust (the “GUC Trust”, and collectively with the Wind-Down Officer, the “Movants”), appointed and formed pursuant to the *First Modified Joint Chapter 11 Plan of Reorganization of the Tort Claimants’ Committee, Official Committee of Unsecured Creditors, and Debtor* [Docket No. 2014, Ex. B] (the “Plan”) in *In re Tehum Care Services, Inc.*, Case No. 23-90086 (Bankr. S.D. Tex.) (the “Tehum Bankruptcy Case”), which was confirmed by the United States Bankruptcy Court for the Southern District of Texas (the “Texas Bankruptcy Court”) on March 3, 2025 [Tehum Bankruptcy Case, Docket No. 2014], by and through their undersigned counsel, hereby move on an expedited basis (the “Motion”) for transfer of CHS FL, LLC’s and its affiliated debtors’ (the “Debtors”) bankruptcy cases (the “Chapter 11 Cases”) to the

¹ The address of the Lead Debtor is 3347 Tamiami Trail E., Naples, FL 34112. The last four digits of the Debtors’ federal tax identification numbers are: (i) CHS FL, LLC (5547); (ii) YesCare Corp. (5961); (iii) CHS TX, Inc. (5886); and (iv) CHS AL, LLC (0801).

United States Bankruptcy Court for the Southern District of Texas in the interest of justice and for the convenience of the parties. In support of this Motion, Movants state as follows:

PRELIMINARY STATEMENT

1. These Chapter 11 Cases are the latest in a seemingly endless scheme by former owners, officers and directors of Corizon to continue the same business of providing substandard care to patients at correctional facilities throughout the country while escaping liability for the damage caused by their bad acts. These include damages for wrongful death, sexual assault, loss of limbs, severe pain and suffering, and more than \$100 million owed to hospitals and other vendors who continued providing critical services for incarcerated individuals in reliance on Corizon's promises to honor its obligations.

2. This attempt is not just to escape liability, but to flee the jurisdiction of the Texas Bankruptcy Court and evade the consequences of their own defaults under the confirmed Plan in the Tehum Bankruptcy Case. On April 27, 2026, the GUC Trustee, the PI/WD Trustee, and the Post-Effective Date Debtor filed the Adversary Complaint against Isaac Lefkowitz, YesCare, CHS TX, Perigrove 1018, and various other Settlement Parties and their affiliates for claims including actual fraud, constructive fraud, breach of fiduciary duty, and alter ego and successor liability arising from the Divisional Merger and actions related thereto, as well to enforce a settlement obligation the Texas Bankruptcy Court's approval of which is final and non-appealable. Just eleven days later, the Debtors filed these Chapter 11 Cases in the Middle District of Florida—a district to which they have virtually no connection—to invoke the automatic stay and obstruct the prosecution of those claims in the Texas Bankruptcy Court.

3. The Debtors' decision to file in this District cannot withstand scrutiny. None of the Debtors maintain their principal place of business in the Middle District of Florida; each of them

identifies 205 Powell Place, Suite 104, Brentwood, Tennessee as its principal place of business. YesCare Corp.'s website lists their headquarters in Texas.² YesCare Corp. ("YesCare") and CHS AL, LLC ("CHS AL") are not even registered to do business in the State of Florida. The only link to this District is that CHS FL, LLC ("CHS FL") happens to be a Florida limited liability company—but even CHS FL's sole managing member is YesCare, a Texas corporation headquartered in Tennessee. The record is devoid of any evidence that CHS FL actually provides any services in Florida, has any employees in Florida, has any assets in Florida, or is anything other than a shell company with no actual assets, liabilities, or purpose. The Debtors have not provided any valid or appropriate basis to support their choice of venue, and the timing of these filings, on the heels of the Adversary Complaint, speaks for itself.

4. Movants seek to provide themselves and other creditors of the Debtors – including those whose obligations originated after the Divisional Merger, as defined below – with the benefit of administration of these cases by the Texas Bankruptcy Court and the United States Trustee for Region 7, each of which has a hard-earned expertise in the business of the Debtors and the character and complications of their ownership, as well as continuing jurisdiction over the Debtors' largest non-contingent and non-appealable liability, the over \$35 million which they owe the Movants, discussed below. This imperative stands in contrast the lack of any material nexus between the Debtors, on the one hand, and the Middle District of Florida, on the other hand, also discussed in greater detail *infra*, and the great and unnecessary imposition the Debtors and their principals would impose upon the resources of this Court and of the United States Trustee for Region 21 to undertake the steep learning curve of this story.

² <https://www.yescarecorp.com/choosing-yescare> (Updated as of May 10, 2026 at 11:52 a.m. Eastern Time).

5. Meanwhile, the Texas Bankruptcy Court possesses an unparalleled familiarity with the parties, the facts, and the legal issues at the heart of these cases. That court has presided over the Tehum Bankruptcy Case for over three years, conducted multiple days of evidentiary hearings – including the testimony of Isaac Lefkowitz, the Manager of the Debtors and the individual who purportedly signed the corporate resolutions – overseen extensive investigations, approved the disclosure statement and confirmed the Plan, including the settlement with the Debtors contained therein. Pursuant to Article XII.A of the Plan, the Texas Bankruptcy Court expressly retained exclusive jurisdiction over all matters arising out of, or related to, the Tehum Bankruptcy Case and the Plan, including the authority to “adjudicate, decide, or resolve any and all matters related to the Plan (including the Estate Party Settlement)” and to “resolve any cases, controversies, suits, disputes, Causes of Action, or any other matters that may arise in connection with the Consummation, implementation, interpretation, or enforcement of the Plan.” The Adversary Proceeding—which details Movants’ claims against these very Debtors—is already pending before the Texas Bankruptcy Court. The staff of the United States Trustee for Region 7 enjoys a similar advantage of experience in relation to these cases with respect to responsibilities of its office.

6. Movants, and many similarly situated individuals and entities, are creditors both of the Debtors in these Chapter 11 Cases and of Tehum in the Texas Bankruptcy Case. Movants respectfully suggest that those creditors whose obligations arose after the 2022 divisional merger will benefit as much as longer-standing creditors from the Texas Bankruptcy Court’s knowledge of the Debtors’ business and the personalities of the Debtors’ principals and other key parties.

7. While the Movants are certain that this Court would handle these cases with the efficiency and fairness this Court affords to all debtors, transferring these Chapter 11 Cases to the

Southern District of Texas will promote the efficient administration of the Debtors' estates, serve the interest of justice, and prevent the Debtors from using the bankruptcy process to circumvent their obligations and evade the jurisdiction that has presided over these matters from their inception. The Debtors should not be permitted to forum-shop their way out of accountability.

JURISDICTION AND VENUE

8. The Court has jurisdiction over this matter generally pursuant to Sections 157 and 1334 of title 11 of the United States Code (the "Bankruptcy Code"). This is a core proceeding under 28 U.S.C. § 157(b). *See In re Campbell*, 242 B.R. 740, 744 (Bankr. M.D. Fla. 1999) ("Proper venue is a core proceeding in a Title 11 case because it involves fundamental bankruptcy issues, including, in Chapter 11 cases, a determination of whether a requested transfer would promote the economic and efficient administration of the estate." (internal citations omitted)). Venue is proper under 28 U.S.C. § 1409.

9. The statutory predicates for the relief requested herein are 28 U.S.C. §§ 1404, 1408, and 1412 and Rule 1014(a)(1) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

RELIEF REQUESTED

10. Movants request entry of an Order, substantially in the form attached hereto as **Exhibit A**, transferring the Debtors' Chapter 11 Cases to the United States Bankruptcy Court for the Southern District of Texas, Houston Division, pursuant to Bankruptcy Rule 1014 and 28 U.S.C. §§ 1408 and 1412.

BACKGROUND

11. On May 8, 2026, the Debtors filed these Chapter 11 Cases before the United States Bankruptcy Court for the Middle District of Florida (the "Court").

12. The Chapter 11 Cases are jointly administered pursuant to this Court's *Order Granting Debtors' Expedited Ex Parte Motion for Entry of an Order: (I) Directing Joint Administration of Chapter 11 Cases; and (II) Granting Related Relief* [Docket No. 8].

A. The Divisional Merger

13. These Chapter 11 Cases are deeply intertwined with the Tehum Bankruptcy Case in the United States Bankruptcy Court for the Southern District of Texas. The Debtors are affiliates and successors in interest to Tehum Care Services, Inc. ("Tehum").

14. Tehum was formerly known as Corizon Health, Inc. ("Corizon"). Corizon was a nationwide provider of correctional healthcare, serving multiple states. In the ordinary course of business, Corizon entered into agreements with various (typically governmental) entities under which Corizon would provide, or arrange for the provision of, healthcare services to certain inmates or detainees of the contract counterparty.

a. Tehum/Corizon's History

15. For most of its history, until the mid-2010s, Corizon's business was financially successful. Near the end of the decade, however, the company began to witness the loss of key contracts and mounting liabilities, largely driven by claims asserted by incarcerated individuals alleging mistreatment or inadequate healthcare.

16. In early December 2021, Mr. Lefkowitz and other investors in Perigrove 1018, LLC ("Perigrove 1018"), acquired the entire portfolio of Corizon companies from the Flacks Group.

17. Corizon and its affiliates were structured as a group of affiliated entities, tied together through related-party loans and contracts. Perigrove 1018 and Mr. Lefkowitz operated Corizon as a mere instrumentality, extracting substantial value for themselves while providing inadequate healthcare to inmates and failing to pay third parties. They commingled assets,

including bank accounts, failed to maintain business records, and utilized corporate funds for personal purposes.

18. Further, Perigrove 1018 and Mr. Lefkowitz diverted Corizon’s funds and assets to enrich themselves at the expense of Corizon’s operations. Because of Perigrove 1018’s and Mr. Lefkowitz’s abuse of the corporate form, Corizon was undercapitalized such that it provided substandard healthcare and was unable to cover its exposure to tort claims.

b. Creation of Affiliated Entities

19. In December 2021, Mr. Lefkowitz directed Corizon to hire Sara Tirschwell as its Chief Executive Officer. Seeking to curtail these mounting risks, Corizon and its owners sought to shield their companies from tort litigation while effectively looting the business.

20. They ultimately decided to implement a restructuring tactic colloquially referred to as the “Texas Two-Step.” This tactic, which has been used in connection with several high-profile bankruptcies, involves a divisional merger under Texas law in which a subsidiary splits its assets and liabilities between two entities.

21. One entity—“TortCo”—will house all the subsidiary’s tort liabilities. The other entity—“GoodCo”—will be vested with the subsidiary’s productive assets and favored liabilities. TortCo will agree to indemnify the entire non-debtor corporate family for the tort liability and then subsequently file for bankruptcy, permitting TortCo to enjoin all tort liability litigation against all non-debtor affiliates and other indemnified parties.

22. In late 2021 and early 2022—when Perigrove 1018 and Mr. Lefkowitz were looking to offload Corizon’s liabilities—the Texas Two-Step appeared to offer an easy bankruptcy solution. A plan devised by White & Case advised Corizon to separate its “current business and related secured and unsecured liabilities” from its “historical liabilities.”

23. Current business and favored liabilities would be vested in a new entity named CHS TX, Inc. (“CHS TX”), while the disfavored historical liabilities, including the tort-based claims, would be retained by Corizon. CHS TX would then be acquired by a newly formed entity, YesCare.

24. Under this structure, Corizon would be responsible for managing the disfavored liabilities, while Corizon’s existing business and future business opportunities would be funneled to YesCare and its wholly owned subsidiaries.

25. Mr. Lefkowitz and Perigrove 1018 decided to move forward with the proposed transaction, which was designed to hinder, delay, and defraud Corizon’s creditors. They did so by implementing the proposed transactions through fraud.

26. On January 31, 2022, YesCare filed a *Certificate of Formation For-Profit Corporation* dated January 26, 2022, with the Texas Secretary of State. See **Exhibit B**, attached hereto. This Certification identified Sara Tirschwell, the then-Chief Executive Officer of Corizon, as YesCare’s sole director, and 3411 Yoakum Blvd. #2901, Houston, Texas 77006 (a luxury apartment building in Houston’s Montrose and Museum District area), as YesCare’s business address and Sara Tirschwell’s address.

27. The *2022 Foreign Profit Corporation Annual Report* for Corizon dated April 19, 2022, identifies the following individuals as officers or directors of Corizon: Sara Tirschwell (CEO and Director), Jeffrey F. Sholey (CFO), Scott J. King (SEC), Jennifer Finger (Asst. Secretary), Maya Patel (Asst. Secretary), Tracy Bartoli (Asst. Secretary), Ayodeji Ladele, M.D. (CMO), David Gefner (Director, Chairman), Abe Goldberger (Director, Vice Chairman), Isaac Lefkowitz (Director), and Jay Leitner (Director). See **Exhibit C**, attached hereto. This report

further identified Corizon’s principal place of business as 205 Powell Place, Suite 104, Brentwood, Tennessee 37027.

28. YesCare then formed several operating subsidiaries, including CHS Alabama, LLC, and CHS Arizona, LLC, in the following months. Each of these entities was a YesCare subsidiary. Sara Tirschwell, the CEO of Corizon, was listed as the manager for these entities.

29. Corizon executives, including CEO Sara Tirschwell and CLO Scott King, and others, pitched all new RFPs under the newly formed entities—CHS AL and CHS AZ, LLC (“CHS AZ”). New contracts arising from these efforts resulted in new business being funneled away from Corizon to YesCare.

30. At this time, YesCare had no employees. Corizon executives pitched the CHS entities as being comprised of Corizon clinical and administrative employees.

31. On April 6, 2022, Tracy Bartoli, Corizon’s Director of Legal Services, sent Jeffrey Scott King, Corizon’s Chief Legal Officer, an Excel spreadsheet that identified the newly established CHS entities, such as CHS AZ and CHS AL, as well as several others and planned CHS entities. See **Exhibit D** and **Exhibit E**, attached hereto. The spreadsheet identified Sara Tirschwell—Corizon’s Chief Executive Officer—as the “Member” and “Manager” of the newly established CHS entities. This activity reflects a concerted, detailed effort by Perigrove 1018, Mr. Lefkowitz, and Corizon’s directors and officers to move business opportunities away from Corizon in the lead-up to the divisional merger (discussed below).

32. A series of additional entities were formed between February 11, 2022, and April 5, 2022, including CHS FL, CHS GA, CHS KS, CHS NH, CHS New Jersey, CHS MO, and CHS NY. These entities were managed by YesCare and Sara Tirschwell.

33. There were also more than a dozen entities listed on an internal document as “To Be Filed,” apparently for the purpose of bidding on new contracts in those respective states close to times when such contracts were available for bidding, including: CHS KY, CHS MD, CHS MI, CHS NM, CHS PA, CHS VA, CHS WY. See **Exhibit F**, attached hereto.

34. This internal document also identified the states of California, Indiana, Massachusetts, Mississippi, Nevada, and Tennessee as “in pipeline.”

35. CHS AZ and possibly other CHS entities were representing themselves as mere continuations of Corizon before the divisional merger.

36. Next, as described below, Perigrove 1018 and Mr. Lefkowitz led the implementation of the Divisional Merger.

37. On April 7, 2022, CHS Care TX, LLC, filed a *Certificate of Formation Limited Liability Company* with the Texas Secretary of State (Filing # 804510271). See **Exhibit G**, attached hereto. This Certificate identified YesCare Corp., 3411 Yoakum Blvd., Suite 2901, Houston, Texas 77006, as CHS Care TX, LLC’s sole manager, and Sara Tirschwell, 3411 Yoakum Blvd., Suite 2901, Houston, Texas 77006, as CHS Care TX, LLC’s sole organizer.

38. On April 28, 2022, Corizon filed a *Certificate of Conversion of a Delaware Corporation to a Texas Corporation*, thereby converting Corizon from a Delaware corporation to a Texas corporation. See **Exhibit H**, attached hereto. Jeffrey Scott King, Corizon’s Chief Legal Officer, signed this Certificate. Corizon, LLC, a Missouri limited liability company, and Corizon Health of New Jersey, LLC, a New Jersey limited liability company, remained subsidiaries of Corizon as of this date.

39. On April 28, 2022, Valitäts Health Services, Inc. filed a *Certificate of Conversion of a Delaware Corporation to a Texas Corporation*, thereby converting Valitäts Health Services,

Inc. from a Delaware corporation to a Texas corporation. See **Exhibit I**, attached hereto. Jeffrey Scott King, Corizon's Chief Legal Officer, signed this Certificate.

40. On May 3, 2022, Corizon filed a *Certificate of Merger Combination Merger Business Organization Code* with the Texas Secretary of State, reflecting the merger of Corizon Health, Inc., Valitas Health Services, Inc., Corizon, LLC, and Corizon Health of New Jersey, LLC, with Corizon Health, Inc. as the surviving entity. See **Exhibit J**, attached hereto. Valitas Health Services, Inc., Corizon, LLC, and Corizon Health of New Jersey, LLC did not survive the merger. Jeffrey Scott King, Corizon's Chief Legal Officer, signed this Certificate.

41. The Certificate identified 205 Powell Place, Suite 104, Brentwood, Tennessee 37027 as the principal place of business for all the merger parties, including Corizon, as the surviving entity. Following the merger, Corizon was vested with all assets and liabilities of Corizon, Valitas Health Services, Inc., Corizon, LLC, and Corizon Health of New Jersey, LLC.

c. The Divisional Merger

42. On May 3, 2022, Corizon filed a *Certificate of Merger Domestic Entity Divisional Merger Business Organization Code* with the Texas Secretary of State to form CHS TX pursuant to a plan of merger under Section 3.0006 and Chapter 10 of the Texas Business Organization Code. See **Exhibit K**, attached hereto. According to this Certificate, CHS TX's initial directors were Sara Tirschwell, Jeffrey Scott King, and Jeff Sholey. Sara Tirschwell was identified as the Organizer.

43. Along with the divisional merger certificate, Corizon filed a *Certificate of Formation* for CHS TX with the Texas Secretary of State, which along with the divisional merger, became effective on May 5, 2022. See **Exhibit L**, attached hereto. On or about May 5, 2022, YesCare appointed Sara Tirschwell as its Chief Executive Officer.

44. On May 11, 2022, the Texas Secretary of State approved and accepted the *Certificate of Merger and Certificate of Formation* for CHS TX, effective as of May 5, 2022. CHS TX was subsequently acquired by YesCare. See **Exhibit M**, attached hereto.

45. M2 LoanCo, LLC, a related entity to Corizon, and Tehum agreed to a funding agreement (the “**Funding Agreement**”) pursuant to which M2 LoanCo, LLC would pay or cause to be paid funding to Corizon up to an aggregate cap of \$15 million for payment of Corizon’s costs of operations and certain liabilities that arose prior to the Divisional Merger.

46. On May 16, 2022, UCC-1 Financing Statements were filed with the Texas Secretary of State identifying YesCare’s and CHS TX’s mailing address as 205 Powell Place, Suite 104, Brentwood, Tennessee 37027. See **Exhibit N** and **Exhibit O**, attached hereto.

47. On June 1, 2022, Corizon filed a *Certificate of Amendment with the Texas Secretary of State* and changed its name from Corizon Health, Inc. to Tehum Care Service, Inc. This Certificate was signed by Isaac Lefkowitz. See **Exhibit P**, attached hereto.

48. Pursuant to the Divisional Merger, Tehum, formerly Corizon, remained in existence and was allocated and remained vested with all inactive and expired customer contracts, as well as all historical liabilities related to such contracts, as well as extensive tort liabilities.

49. The purported consideration received by Tehum in the Divisional Merger was the release from its purported secured debt obligations to M2 LoanCo, LLC, which were allocated to CHS TX, \$1 million in cash from the Corizon accounts (remaining cash going to the transferees), and the right to draw on the Funding Agreement.

50. The practical effect of the Divisional Merger was for Corizon to split its assets and liabilities among two entities. Tehum continued to house the disfavored liabilities, including the tort claims asserted by the inmates and their families, as well as liabilities owed to certain vendors

and terminated employees. CHS TX was vested with Corizon's productive assets and its favored liabilities and became a YesCare subsidiary. Upon information and belief, Perigrove 1018's and Mr. Lefkowitz's intent was for YesCare to function as a mere continuation of Corizon.

51. In connection with the Divisional Merger, Corizon obtained a fairness opinion that was based upon intentionally misleading information. In order to obtain this opinion, Corizon provided records relating to its operations, bank accounts, and other financials, including accounting and bank records that showed \$22.3 million in cash maintained in the Corizon Signature Account.

52. In reality, that cash had been stolen by Mr. Lefkowitz and his business partners months before and Mr. Lefkowitz forged a bank account as part of his scheme to cover up that fact.

53. Soon after creating the Signature Accounts, Mr. Lefkowitz began periodically directing Corizon accounting personnel to transfer funds to those accounts from Corizon's existing operating accounts. When Corizon employees asked questions about the millions of dollars being sent to accounts no one at Corizon could access, Mr. Lefkowitz told them the funds were being held in the Signature Accounts for Corizon's benefit.

54. Corizon's accounting department kept track of the transfers to the Signature Accounts and, believing the funds remained there and readily available for the company, included those amounts as assets in providing information to its advisors. But they could not conduct its analysis of the Corizon books and records without some level of verification that the financials were in order and devoid of obvious fraud. This meant that any summary of company assets held in bank accounts required actual bank statements in order to be verified—a tall order because no

one in Corizon's accounting department (or anywhere else at the company) had access to the Signature Accounts or accompanying statements.

55. Mr. Lefkowitz and the rest of the Tehum ownership group had a problem – their advisors needed to confirm the amounts in the Signature Accounts, but providing the actual account statements would reveal their fraud. As of February 28, 2022, rather than the \$22.3 million the company's accounting department believed remained in the account, the account contained a paltry \$12,583.00.³ Mr. Lefkowitz stalled, but by late April, as the deadline for the fairness opinion and the planned Divisional Merger date approached, he had to provide evidence of the funds.

56. Mr. Lefkowitz solved the problem by falsifying a bank statement for the Signature Bank Account. On April 28, 2022, he provided Corizon employees and advisors with a statement purportedly showing that Corizon had \$22,306,821.78 in the Corizon Signature Account as of February 28, 2022. Three days later, Corizon's CFO sent a Management Representation Letter stating that "[a]s of February 28, 2022, the Company's subsidiary Corizon, LLC held cash of approximately \$22.3 million in a bank account that is not subject to a deposit account control agreement in favor of the collateral agent" under the company's existing secured debt, and its advisors referenced this and other less blatant questionable statements of management in its flawed analysis.

57. Following the Divisional Merger, YesCare operated as a mere continuation of Corizon. YesCare continued to operate the business once operated by Corizon without interruption. YesCare and CHS TX occupied the same principal place of business as Corizon at 205 Powell Place, Suite 104, Brentwood, Tennessee 37027.

³ The Official Committee of Unsecured Creditors appointed in the Tehum Bankruptcy Case obtained the account statements for the Signature Accounts in discovery during the case.

58. There was a continuity of management. Following the Divisional Merger, in May of 2022, (a) Sara Tirschwell, the former Chief Executive Officer for Corizon, became the Chief Executive Officer for YesCare, (b) Ayodeji Olawale Ladele, the former Executive Vice President and Chief Medical Officer for Corizon, became the Executive Vice President and Chief Medical Officer for YesCare, (c) Beverly Michelle Rice, the former Corporate Controller for Corizon, became the Corporate Controller for YesCare, (d) Jeffrey Scott King, the former Chief Legal Officer at Corizon, became the Executive Vice President and Chief Legal Officer at YesCare, (e) Jennifer Lynne Finger, the former Assistant General Counsel at Corizon, became the Assistant General Counsel at YesCare, and (f) Frank Jeffrey Sholey, the former Chief Financial Officer at Corizon, became the Chief Financial Officer at YesCare, and later assumed the role of Chief Executive Officer for YesCare in February of 2023.

59. There was a continuity of personnel. All employees who worked for Corizon prior to the Divisional Merger became employees of YesCare and/or CHS TX.

60. There was no change to the operating assets or general business operations. There was no change to postage and packing or contract structures. To ensure that YesCare continued to receive payments under the existing contracts, YesCare continued to use the same bank accounts as Corizon. The operations of YesCare were virtually identical to those of Corizon prior to the mergers and the separation of assets from liabilities.

61. On its website, newly formed YesCare held itself out to the public as “the leading provider of correctional healthcare services in the United States” and as having “over 35 years of history working with local and small businesses.” See **Exhibit Q**, attached hereto.

62. There was a continuity of shareholders. Perigrove 1018 was the beneficial owner of Corizon prior to the Divisional Merger and became the beneficial owner of YesCare after the

Divisional Merger. At all relevant times prior to the Divisional Merger, Isaac Lefkowitz controlled the operations of Corizon, and at all relevant times after the Divisional Merger, Isaac Lefkowitz controlled the operations of YesCare.

63. After the Divisional Merger, Tehum commenced a bankruptcy proceeding to liquidate its remaining assets. At the time Tehum declared bankruptcy, it had no employees or ordinary business operations. Upon information and belief, the transactions that resulted in YesCare operating as a mere continuation of Corizon were done with the intent of hindering, delaying, and defrauding Corizon's creditors, including the tort claimants.

B. Affiliated Southern District of Texas Bankruptcy Case

64. On February 13, 2023, Tehum filed a voluntary petition under Chapter 11 of the Bankruptcy Code before the Texas Bankruptcy Court.

65. On March 23, 2023, Tehum filed a *Complaint Seeking (I)(A) a Declaratory Judgment that the Automatic Stay Applies to Certain Claims and Causes of Action Asserted Against Certain Non-Debtors and (B) an Extension of the Automatic Stay to Certain Non-Debtors, or in the Alternative, (II) a Preliminary Injunction Related to Such Actions*. See Adv. No. 23-03049 (Bankr. S.D. Tex.), Docket No. 1.

66. In this Complaint, Tehum took the position that claims asserted against YesCare and/or CHS TX “based on alter ego, veil piercing, successor liability, fraudulent transfer, and/or similar theories” became “property of the [Tehum]’s estate under 11 U.S.C. § 541(a)” when Tehum filed for bankruptcy and that “the pursuit of such claims by a non-debtor is a violation of Bankruptcy Code section 362(a)(3).” *Id.* at ¶ 5. Upon information and belief, Tehum threatened to bring contempt proceedings against attorneys representing claimants if they tried to continue litigation against YesCare and CHS TX based on such theories of liability. The intended impact

of the Tehum Bankruptcy Case was to shut down all litigation against YesCare and CHS TX and shield their assets from Tehum's creditors.

67. By the petition date, as it had been since the Divisional Merger closed the prior year, Tehum was an empty shell. However, Tehum still served as a useful vehicle through which Mr. Lefkowitz, Perigrove 1018, YesCare, and CHS TX could seek to obtain releases and shield themselves from liability. Tehum intended to use its bankruptcy case to settle claims that creditors could bring against Mr. Lefkowitz, Perigrove 1018, YesCare, and CHS TX outside of bankruptcy.

a. The Plan Terms, Including the Estate Party Settlement

68. The Tehum Bankruptcy Case languished for over two years during which extensive discovery was taken, and the Texas Bankruptcy Court presided over multiple days'-long evidentiary hearings.

69. A mediation was held on or about May 6, 2024, in New York, New York, with Christopher S. Sontchi, former Chief Judge for the United States Bankruptcy Court for the District of Delaware, Tehum, the Official Committee of Unsecured Creditors, the Tort Claimant Committee, Mr. Lefkowitz, Perigrove 1018, YesCare, and CHS TX reached an agreement regarding the terms of a consensual plan. *See First Modified Joint Chapter 11 Plan of Reorganization of the Tort Claimants' Committee, Official Committee of Unsecured Creditors, and Debtor* [Tehum Bankruptcy Case, Docket No. 2014, Ex. B].⁴ The Plan was confirmed on March 3, 2025 [Tehum Bankruptcy Case, Docket No. 2014].

70. Pursuant to Article XII.A of the Plan, the Texas Bankruptcy Court retained "exclusive jurisdiction over all matters arising out of, or related to," the Tehum Bankruptcy Case and the Plan for, among other things, jurisdiction to "adjudicate, decide, or resolve any and all

⁴ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Plan.

matters related to the Plan (including the Estate Party Settlement); [and] resolve any cases, controversies, suits, disputes, Causes of Action, or any other matters that may arise in connection with the Consummation, implementation, interpretation, or enforcement of the Plan, the Disclosure Statement, the Confirmation Order, or any Entity's obligations incurred in connection with the foregoing, including disputes arising under all settlements (including the Estate Party Settlement), agreements, documents, or instruments executed in connection with the Plan, the Disclosure Statement, the Confirmation Order."

71. Article IV.B.1 of the Plan provides that the Settlement Parties⁵ shall pay or cause to be paid to the PI/WD Trust and GUC Trust (the "Trusts"), as applicable, aggregate Cash in the amount of Fifty Million Dollars (\$50,000,000.00), as follows: (i) on or before the Effective Date, the Settlement Parties shall pay or cause to be paid to Tehum's estate Cash in the amount of Two Million Dollars (\$2,000,000.00) which shall be contributed to the PI/WD Trust and the GUC Trust on the Effective Date; and (ii) the remaining Forty-Eight Million Dollars (\$48,000,000.00) shall be paid over thirty (30) months with interest at 6.00% per annum on the unpaid balance, with each installment payment being due on the fifteenth (15th) day of each month (or, if such day is not a Business Day, the next succeeding Business Day) until all Installment Settlement Payments have been made, with the final installment being made no later than thirty (30) months after the Effective Date (or, if such day is not a Business Day, the next succeeding Business Day).

72. Exhibit D to the Plan Supplement (filed on February 7, 2025), set forth the payment schedule for the Settlement Payment, and reflected the initial payment of Two Million Dollars

⁵ "Settlement Parties" include the Debtors:

"*Settlement Parties*" or "*Settling Parties*" means, collectively, YesCare Corp., its wholly owned subsidiaries (including CHS TX, Inc.); Geneva Consulting, LLC; Perigrove 1018, LLC; Perigrove, LLC; M2 HoldCo, LLC; M2 LoanCo, LLC; and PharmaCorr LLC" Plan, Article I.A.182.

(\$2,000,000.00) and each of the Installment Settlement Payments (with accrued interest). See Tehum Bankruptcy Case, Docket No. 1955-4 (the “Settlement Payment Schedule”).

73. Under the Plan, the Trusts would then make distributions to claimants using the Settlement Payments. Article III of the Plan makes it clear that Holders of Allowed Channeled Claims are entitled to receive a distribution from the Trust Assets, and the Settlement Payments are Trust Assets intended to facilitate distributions to claimants.

74. Released Parties, which include the Settlement Parties, cannot get the benefit of the release unless the settlement payments are made in accordance with the Plan. Further, under the Plan, the Estate Causes of Action against the Released Parties are transferred to the Trusts and can be prosecuted by the Trusts following a payment default. Thus, under the Plan, the Settlement Parties must either make the required payments or face litigation.

75. Under the Plan, the Channeling Injunction is the only injunction that goes into effect on the Effective Date, which injunction was designed to serve as a bridge between the Effective Date and the Final Payment Date. The Channeling Injunction offers the Released Parties various protections. But those protections fall away if a payment default is declared and such default is not cured or waived within five business days. See Plan at Article IX.I.5.

76. If the Channeling Injunction terminated, the Trusts would then have 90 days to commence or revive litigation against the Released Parties. See Plan at Article IV.B.2 & Article IX.I.6. Again, the purpose of these Plan provisions was clear: if the Settlement Parties defaulted, then the Trusts would bring the Causes of Action.

77. On November 13, 2024, the Texas Bankruptcy Court entered the *Order (I) Approving Disclosure Statement and Form and Manner of Notice of Hearing Thereon, (II) Establishing Solicitation Procedures, (III) Approving Form and Manner of Notice to Claim*

Holders, (IV) Approving Form of Ballots, (V) Approving Form, Manner, and Scope of Confirmation Notices, (VI) Establishing Certain Deadlines in Connection with Approval of Disclosure Statement and Confirmation of Plan, and (VII) Granting Related Relief. See Tehum Bankruptcy Case, Docket No. 1813.

78. On March 3, 2025, the Bankruptcy Court entered *the Order Confirming the First Modified Joint Chapter 11 Plan of Reorganization of the Tort Claimants' Committee, Official Committee of Unsecured Creditors, and Debtor*. See Tehum Bankruptcy Case, Docket No. 2014.

79. Paragraph 42 of the Confirmation Order provides: “All Statute of Limitations for all Claims and Causes of Action against the Released Parties held by the Debtor, the Estate, the PI/WD Trust, the GUC Trust, and Holders of Channeled Claims shall be tolled and extended to the first Business Day that is ninety (90) days after the termination of the Channeling Injunction as provided in Article IV.B.2 of the Plan.”

80. On March 31, 2025, the Plan became effective, and the PI/WD Trust and the GUC Trust were established pursuant to the terms of the Confirmation Order and the Plan as set forth in the *Notice of Entry of (I) Confirmation Order, (II) Occurrence of Effective Date, (III) Administrative Claims Bar Date, and (IV) Other Claims Deadlines*. See Tehum Bankruptcy Case, Docket No. 2088. Under the Plan, “Substantial Consummation” of the Plan, as defined in 11 U.S.C. § 1101(2), is deemed to occur on the Effective Date. See Plan, Article X.D.

C. Settlement Payment Default and Corresponding Litigation

81. After the Effective Date, the Settlement Parties began to make the required payments. During the timeframe between April 11, 2025 and August 21, 2025, the Settlement Parties made the following payments totaling \$13,607,500.00 to the Trusts that were applied to the Settlement Payment: \$2,000,000.00 paid on April 11, 2025; \$240,000.00 paid on May 5, 2025;

\$3,740,000.00 paid on May 14, 2025; \$3,222,500.00 paid on June 24, 2025; \$2,207,500.00 paid on July 16, 2025; and \$2,197,500.00 paid on August 21, 2025.

82. After making the initial payments, the Settlement Parties failed to make the required payments in full due on or after August 15, 2025. On January 26, 2026, the Trusts filed the *Notice of Settlement Payment Default and Settlement Payment Default Cure Notice*. See Tehum Bankruptcy Case, Docket No. 2591. By this notice, the Trusts asserted that the Settlement Parties failed to make the Installment Settlement Payments due on September 15, 2025, October 15, 2025, November 15, 2025, December 15, 2025, and January 15, 2026.

83. During these months, the Settlement Payment Schedule required principal payments of \$7,500,000.00 plus scheduled interest of \$850,000.00, for a total of \$8,350,000.00.

84. The Settlement Parties ultimately acknowledged that they had failed to fully cure the missed Installment Settlement Payment due on August 15, 2025, and they failed to make the Installment Settlement Payments due on September 15, 2025, October 15, 2025, November 15, 2025, December 15, 2025, and January 15, 2026 (collectively, the “Designated Defaults”).

85. On February 1, 2026, to provide the Settlement Parties with the opportunity to cure the Designated Defaults, the Trusts entered into a Cure Agreement with YesCare and its wholly owned subsidiaries (including CHS TX), Geneva, Perigrove 1018, Perigrove, M2 HoldCo, M2 LoanCo, and PharmaCorr. See Tehum Bankruptcy Case, Docket No. 2602 at Ex. A (the “Cure Agreement”).

86. Section 11 of the Cure Agreement provides that the Cure Agreement “shall be deemed to be made in the State of Texas and shall be interpreted in accordance with the laws of the State of Texas, without regard to conflict of law principles,” and that “[b]y executing this Agreement, the Settlement Parties agree that in the event litigation arises between the Parties in

connection with this Agreement, the Settlement Parties consent to the jurisdiction and venue before the [Texas] Bankruptcy Court.”

87. The Settlement Parties duly tendered the initial payment of \$2.3 million required by the Cure Agreement. However, they defaulted again almost immediately and failed to make the Installment Settlement Payment due on February 17, 2026, in the amount of \$2,012,022.75.

88. As a result, on February 25, 2026, the Trusts filed the *Notice of Settlement Payment Default and Settlement Payment Default Cure Notice* and provided written notice to the Settlement Parties’ counsel in accordance with the Plan that the Settlement Parties failed to make the Installment Settlement Payment due on February 17, 2026, in the amount of \$2,012,022.75. See Tehum Bankruptcy Case, Docket Nos. 2602-1 & 1955-4. Pursuant to this notice and the Plan, the Settlement Parties were required to cure the default by Wednesday, March 4, 2026. The Settlement Parties did not make the missed Installment Settlement Payment by this deadline.

89. As a result, on March 4, 2026, the Trusts filed the *Notice of Failure to Cure Settlement Payment Default; Automatic Termination of Channeling Injunction; and Deadline to Commence Causes of Action Against Released Parties*. See Tehum Bankruptcy Case, Docket No. 2617.

90. Pursuant to the Confirmation Order and the Plan, the Channeling Injunction terminated, and all Statute of Limitations for all Claims and Causes of Action against the Released Parties held by the Plaintiffs were extended to the first Business Day that is ninety (90) days after the termination of the Channeling Injunction, or June 3, 2026.

91. On April 27, 2026, the GUC Trustee, Michael Zimmerman, solely in his capacity as the PI/WD Trustee of the PI/WD Trust, and the Post-Effective Date Debtor filed a Complaint with the Texas Bankruptcy Court against Isaac Lefkowitz, YesCare, CHS TX, Perigrove 1018,

and various other Settlement Parties and their affiliates for various estate causes of action in connection with the Divisional Merger, including, but not limited to, actual fraud, constructive fraud, breach of fiduciary duty, and alter ego and successor liability (the “Adversary Complaint”). See Case No. 26-03138 (Bankr. S.D. Tex.) (the “Adversary Proceeding”). A true and correct copy of the Adversary Complaint is attached hereto as **Exhibit R**.

D. The Chapter 11 Cases and Lack of Relationship to the Middle District of Florida

92. On May 8, 2026, the Debtors filed these Chapter 11 Cases with this Court, seeking to stay the Adversary Proceeding and to avoid the consequences of failing to make the required Settlement Payments under the Plan. However, the Debtors fail to establish a sufficient connection to the Middle District of Florida.

93. According to the Florida Secretary of State, CHS FL is a Florida limited liability company, the sole member and manager is YesCare, and principal place of business is 205 Powell Place, Suite 104, Brentwood, Tennessee 37027. A copy of CHS FL’s 2026 Florida Limited Liability Company Annual Report is attached hereto as **Exhibit S**. CHS FL’s sole managing member is YesCare.

94. YesCare is a corporation duly organized and validly existing under the laws of the State of Texas, with a principal place of business of 205 Powell Place, Suite 104, Brentwood, Tennessee 37027. See YesCare Voluntary Petition [Case No. 26-01089, Docket No. 1]. YesCare is not registered to do business in the State of Florida.

95. CHS TX is a corporation duly organized and validly existing under the laws of the State of Texas, with a principal place of business of 205 Powell Place, Suite 104, Brentwood, Tennessee 37027. See CHS TX Voluntary Petition [Case No. 26-01090, Docket No. 1]. CHS TX is registered to do business in the State of Florida.

96. CHS AL is an Alabama limited liability company with a principal place of business of 205 Powell Place, Suite 104, Brentwood, Tennessee 37027. *See* CHS AL Voluntary Petition [Case No. 26-01091, Docket No. 1]. CHS AL is not registered to do business in the State of Florida.

97. While a list of creditors has not been filed by the Debtors, the notice lists included in each of the Debtors' voluntary petitions, which each contain nearly 1,000 parties, only include roughly 200 parties located in the State of Florida each. Further, based on Movants' review of the notice lists, neither Tehum, the Trusts, nor Movants are listed as notice parties.

98. As discussed prior, pursuant to the confirmed Plan, the Texas Bankruptcy Court retained exclusive jurisdiction over all matters arising out of, or related to, the Tehum Bankruptcy Case and the Plan for, among other things, jurisdiction to "adjudicate, decide, or resolve any and all matters related to the Plan (including the Estate Party Settlement); [and] resolve any cases, controversies, suits, disputes, Causes of Action, or any other matters that may arise in connection with the Consummation, implementation, interpretation, or enforcement of the Plan, the Disclosure Statement, the Confirmation Order, or any Entity's obligations incurred in connection with the foregoing, including disputes arising under all settlements (including the Estate Party Settlement), agreements, documents, or instruments executed in connection with the Plan, the Disclosure Statement, the Confirmation Order." Plan, Article XII.A.

99. The Debtors have not provided any valid or appropriate basis to support their choice of venue in the Middle District of Florida. None of the Debtors' principal places of business are in the Middle District of Florida and YesCare and CHS AL are not registered to do business in the State of Florida. The only connection appears to be that CHS FL was formed in the State of Florida.

E. Another Potential Mere Continuation of Corizon / YesCare – Correct Health Services, LLC

100. YesCare lists Correct Health Services, LLC (“Correct Health”) as its sole managing member. *See* YesCare Voluntary Petition, List of Equity Security Holders [Case No. 26-01089, Docket No. 1].

101. Isaac Lefkowitz holds himself out to be the Chief Executive Officer of Correct Health.

102. Upon information and belief, Mr. Lefkowitz intends to use Correct Health to continue the business operations of Corizon/YesCare by bidding on new contracts in the name of Correct Health and utilizing the employees and infrastructure of YesCare to divert assets and corporate opportunities to Correct Health while leaving all the liabilities with the Debtors.

BASIS FOR RELIEF

A. Venue is Improper Pursuant to 28 U.S.C. § 1408

103. Under 28 U.S.C. § 1408, there are two bases for establishing venue in a bankruptcy case. First, a case under title 11 may be brought in the district court for the district in which the domicile, residence, principal place of business, or principal assets of the person filing have been located for the 180 days immediately preceding the filing of the case or for a longer portion of that 180 day-period than the domicile, residence, principal place of business, or principal assets of such person were located in any other district. 28 U.S.C. § 1408(1).

104. Second, a case under title 11 may be brought in the district court for the district in which there is a case pending under title 11 by an affiliate, general partner or partnership of the person filing. 28 U.S.C. § 1408(2).

105. Neither of these qualifications under 28 U.S.C. § 1408 are present in these Chapter 11 Cases. The Debtors are not located in the Middle District of Florida, do not have any meaningful

contacts in the Middle District of Florida, and affirmatively state in their own voluntary petitions that their principal places of business are in Tennessee. YesCare is a Texas corporation. CHS TX is a Texas corporation. CHS AL is an Alabama limited liability company. Neither YesCare nor CHS AL are even registered to do business in Florida. The sole thread connecting these cases to this District is CHS FL's state of formation—a Florida limited liability company whose sole managing member is YesCare, a Texas entity headquartered in Tennessee. And prior to the filing, the extensively affiliated Tehum Bankruptcy Case has been pending in the Southern District of Texas since February 2023, and the Adversary Proceeding—asserting claims of actual fraud, constructive fraud, breach of fiduciary duty, and alter ego and successor liability against these very Debtors—is pending before the Texas Bankruptcy Court. Pursuant to the confirmed Plan, the Texas Bankruptcy Court retained exclusive jurisdiction over all matters arising out of, or related to, the Plan and the Estate Party Settlement, the very issues that drove the Debtors to file these Chapter 11 Cases. The Debtors' selection of this forum is not merely improper—it is a transparent attempt to forum-shop away from the court that knows their history and evade the consequences of their own defaults.

106. Pursuant to 28 U.S.C. § 1412 and Bankruptcy Rule 1014(a)(2), if a case is filed in an improper district, the case may be dismissed or transferred to any other district if the court determines the transfer to be in the interest of justice. Here, transfer is not merely appropriate—it is compelled by the circumstances.

107. The decision to transfer venue under Section 1412 is a matter of the Court's discretion. *Gulf States Exploration Co. v. Manville Forest Prods. Corp. (In re Manville Forest Prods. Corp.)*, 896 F.2d 1384, 1391 (2d Cir. 1990). The “interest of justice” prong of section 1412 “is a broad and flexible standard that is applied based on the facts and circumstances of each case.”

In re Enron Corp., 274 B.R. 327, 349 (Bankr. S.D.N.Y. 2002). This “interest of justice” standard addresses whether a change in venue would “promote the efficient administration of the bankruptcy estate, judicial economy, timeliness and fairness.” *In re Blumeyer*, 224 B.R. 218, 220 (Bankr. M.D. Fla. 1998) (quoting *In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson & Casey*, 149 B.R. 365 (Bankr. S.D.N.Y. 1993)).

108. Here, the case for transfer is overwhelming. The Debtors have no legitimate connection to the Middle District of Florida. Their operations are headquartered in Tennessee, their corporate formation and the Divisional Merger were effectuated in Texas, and the entire three-year history of the Tehum Bankruptcy Case—including extensive discovery, multiple evidentiary hearings, mediation, plan confirmation, and the now-pending Adversary Proceeding—unfolded before the Texas Bankruptcy Court. That court has developed an unparalleled institutional familiarity with the parties, the fraudulent Divisional Merger, the Settlement Payment structure, and the defaults that precipitated the current dispute. Requiring the Texas Bankruptcy Court’s work to be relitigated in this District would be a waste of judicial resources and would reward the Debtors’ transparently improper forum selection. The interest of justice and judicial economy demand transfer.

109. Furthermore, the timing of these filings eliminates any doubt as to the Debtors’ true motive. On April 27, 2026, the GUC Trustee, the PI/WD Trustee, and the Post-Effective Date Debtor filed the Adversary Complaint. Just eleven days later the Debtors fled to this Court. The Debtors did not file these Chapter 11 Cases because they need this Court’s protection; they filed to invoke the automatic stay as a litigation weapon to obstruct the prosecution of claims in the forum that has jurisdiction over them. This Court should not permit itself to be used as a shield for the Debtors’ bad-faith litigation tactics.

110. Moreover, the Debtors have already consented to the jurisdiction of the Texas Bankruptcy Court. Section 11 of the Cure Agreement—executed by YesCare and its wholly owned subsidiaries (including CHS TX), Perigrove 1018, and other Settlement Parties on February 1, 2026—expressly provides that the Cure Agreement “shall be deemed to be made in the State of Texas and shall be interpreted in accordance with the laws of the State of Texas” and that “in the event litigation arises between the Parties in connection with this Agreement, the Settlement Parties consent to the jurisdiction and venue before the [Texas] Bankruptcy Court.” The Debtors cannot execute a binding consent to Texas jurisdiction and then, weeks later, flee to Florida to avoid the consequences of their own defaults under that very agreement.

B. In the Alternative, These Chapter 11 Cases Should be Transferred in the Interest of Justice and for the Convenience of the Parties to the Southern District of Texas under 28 U.S.C. §§ 1404(a) and 1412 and Bankruptcy Rule 1014(a)(1)

111. In the alternative, even if this Court were to find that venue is technically proper solely on the basis of CHS FL’s state of formation, the interest of justice and convenience of the parties overwhelmingly require transfer of these Chapter 11 Cases to the Southern District of Texas pursuant to 28 U.S.C. § 1412 and Bankruptcy Rule 1014(a)(1).

112. Under 28 U.S.C. § 1412, “[a] district court may transfer a case or proceeding under title 11 to a district court for another district, in the interest of justice or for the convenience of the parties.” *See also* 28 U.S.C. § 1404(a) (“[f]or the convenience of parties and witnesses, in the interest of justice, a district court may transfer any civil action to any other district or division where it might have been brought.”).

113. The “interest of justice” standard addresses whether a change in venue would “promote the efficient administration of the bankruptcy estate, judicial economy, timeliness and fairness.” *Blumeyer*, 224 B.R. at 220 (internal citation omitted).

114. Factors the Court may consider in determining whether to transfer a case pursuant to 28 U.S.C. § 1412 and Bankruptcy Rule 1014(a)(1) are:

- i. The proximity of creditors of every kind to the Court;
- ii. The proximity of the debtors to the Court;
- iii. The proximity of witnesses necessary to the administration of the case;
- iv. The location of the assets;
- v. The economic administration of the estate; and
- vi. The necessity for ancillary administration if bankruptcy should result in a liquidation.

In re Blumeyer, 224 B.R. at 220-21 (transferring the debtor's bankruptcy case pursuant to 28 U.S.C. § 1412 from the Middle District of Florida to the Eastern District of Missouri when more than half of the debtor's creditors were located outside of Florida, the debtor's spouse had filed and the debtor's assets were located in Missouri, and the Eastern District of Missouri was familiar with the background of the debtor's case); *see also Campbell*, 242 B.R. at 746.

115. The decision to transfer venue is discretionary and “the moving party has the burden to establish by a preponderance of evidence.” *Burlingame v. Whilden (Matter of Whilden)*, 67 B.R. 40, 42 (Bankr. M.D. Fla. 1986).

116. The *Blumeyer* factors weigh heavily in favor of transfer. First, pursuant to the Debtors' own notice lists, approximately 75% of creditors and parties in interest are located outside the State of Florida. Only roughly 200 of nearly 1,000 noticed parties are in Florida, and neither Tehum, the Trusts, nor Movants were even listed as notice parties—a telling omission given that the Adversary Proceeding precipitated these Chapter 11 Cases. Second, the Debtors themselves are not in close proximity to this Court. Every single Debtor identifies 205 Powell Place, Suite

104, Brentwood, Tennessee 37027 as its principal place of business. While the Debtors have retained local counsel in this District, their lead counsel is Polsinelli PC, located in New York, New York, not Florida.

117. Third, the witnesses and key parties who will be required to testify are not located in the Middle District of Florida. Upon information and belief, David Goldwasser, the Debtors' Chief Restructuring Officer, is located in New York and South Florida. *See* David Goldwasser LinkedIn as of May 9, 2026, **Exhibit T**. Isaac Lefkowitz—the individual who orchestrated the fraudulent Divisional Merger, forged the Signature Bank statement to deceive Corizon's advisors and accounting department, and who, upon information and belief, now serves as CEO of Correct Health—is located in Brooklyn, New York.

118. Fourth, the Debtors' assets are not concentrated in this District. While the Debtors have yet to file schedules, each Debtor's principal place of business is in Tennessee, and their business—contracting with various governmental agencies across the country—means their assets are dispersed nationally, with no particular concentration in the Middle District of Florida.

119. Fifth, the economic and efficient administration of the estates compels transfer. Administering these cases in this District would require the approximately 80% of creditors located outside Florida, the Debtors' own key principals (Mr. Lefkowitz in New York, Mr. Goldwasser in New York), lead counsel (Polsinelli PC in New York), and the Movants to travel to Fort Myers—a forum selected by the Debtors for no reason other than to distance themselves from the Texas Bankruptcy Court. By contrast, the Southern District of Texas is the natural and efficient forum: it is where the Tehum Bankruptcy Case has been administered for over three years, where the Adversary Proceeding is pending, where the majority of the Debtors' creditors have already retained counsel, and where the vast institutional knowledge of these parties and their disputes

resides. All parties additionally will benefit from the knowledge and experience of the United States Trustee for Region 7 and that of the staff, given their extensive participation in the Texas Bankruptcy Case.

120. The *only* link to Florida is CHS FL's state of incorporation—a hollow formality for an entity whose sole managing member is a Texas corporation headquartered in Tennessee. This single, attenuated factor cannot overcome the avalanche of considerations favoring transfer. To permit the Debtors to anchor these cases in this District based on nothing more than a state-of-formation technicality would reward forum shopping and would undermine the integrity of the bankruptcy process.

121. As in *Blumeyer*, the connections to the transferee district are overwhelming and transfer of venue is unquestionably in the best interest of the Debtors' estates and creditors. The Texas Bankruptcy Court has presided over the Tehum Bankruptcy Case for more than three years, conducted extensive discovery and multiple days of evidentiary hearings, confirmed the Plan, and is now overseeing the Adversary Proceeding—which asserts claims of actual fraud, constructive fraud, breach of fiduciary duty, and alter ego and successor liability against these very Debtors arising from the Divisional Merger. The factual and legal issues in these Chapter 11 Cases are inextricably intertwined with the Tehum Bankruptcy Case and the Adversary Proceeding. Judicial economy alone demands that a single court—the Texas Bankruptcy Court—preside over all related proceedings. Splitting these proceedings across two courts would generate unnecessary duplication, increase costs to all parties, and risk inconsistent rulings on the same issues. Under any analysis, the Southern District of Texas is the only appropriate forum for these Chapter 11 Cases.

122. Finally, the Plan’s exclusive jurisdiction provision and the Debtors’ own consent to Texas jurisdiction should prevent the Debtors from arguing for retention of the case in Florida. Article XII.A of the confirmed Plan expressly vests the Texas Bankruptcy Court with exclusive jurisdiction over “all matters arising out of, or related to” the Tehum Bankruptcy Case and the Plan, including jurisdiction to “adjudicate, decide, or resolve any and all matters related to the Plan (including the Estate Party Settlement)” and to “resolve any cases, controversies, suits, disputes, Causes of Action, or any other matters that may arise in connection with the Consummation, implementation, interpretation, or enforcement of the Plan.” The Cure Agreement, executed by the Debtors themselves, independently confirms their consent to Texas jurisdiction and venue. The Debtors cannot simultaneously default on their Plan obligations, consent to Texas jurisdiction, and then seek refuge in a distant forum that has no familiarity with these disputes.

120. Moreover, the specter of yet another fraudulent transaction underscores the urgency of transfer. Upon information and belief, the Debtors plan to execute or have already executed a transaction with Correct Health Services, LLC—an entity whose sole managing member is listed as YesCare’s equity holder—that strips assets from the Debtors and leaves creditors with an empty shell. The Debtors should not be allowed to use this Court as a shield to permit their latest scheme to hinder, delay, and defraud creditors. The Texas Bankruptcy Court, which has spent three years investigating and adjudicating the original Divisional Merger fraud, is uniquely positioned to oversee these estates and prevent further dissipation of assets to the detriment of creditors.

WHEREFORE, Movants respectfully request that this Court enter an order transferring the Debtors’ Chapter 11 Cases to the United States Bankruptcy Court for the Southern District of Texas, pursuant to 28 U.S.C. §§ 1408 and 1412, and Bankruptcy Rule 1014(a).

Dated: May 10, 2026.

Respectfully submitted,

STINSON LLP

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*Counsel for the GUC Trustee and
Wind-Down Officer*

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on May 10, 2026, the foregoing document was electronically filed with the Court using the CM/ECF system, which sent notification to all parties of interest participating in the CM/ECF system.

/s/ Marc R. Weintraub

Marc R. Weintraub

Florida Bar No. 119976

EXHIBIT A

Proposed Order

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION
www.flmb.uscourts.gov**

In re:

Chapter 11

CHS FL, LLC, *et al.*,¹

Case No. 2:26-bk-01087-FMR
Jointly Administered

Debtor.

/

**ORDER GRANTING TEHUM CARE SERVICES, INC.'S, BY AND THROUGH
MATTHEW J. DUNDON IN HIS CAPACITY AS THE WIND-DOWN OFFICER,
AND MATTHEW J. DUNDON'S, IN HIS CAPACITY AS GUC TRUSTEE OF
THE TEHUM GUC TRUST, EMERGENCY MOTION TO TRANSFER VENUE
TO THE SOUTHERN DISTRICT OF TEXAS**

THIS CASE upon the motion (the "Motion")² of the Movants for transfer of Chapter 11 Cases to the United States Bankruptcy Court for the Southern District of Texas in the interest of justice and for the convenience of the parties in addition to granting related relief all as more fully set forth in the Motion; and the Court having found that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); the Court having determined that it is

¹ The address of the Lead Debtor is 3347 Tamiami Trail E., Naples, FL 34112. The last four digits of the Debtors' federal tax identification numbers are: (i) CHS FL, LLC (5547); (ii) YesCare Corp. (5961); (iii) CHS TX, Inc. (5886); and (iv) CHS AL, LLC (0801).

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

appropriate to transfer venue of the above-captioned chapter 11 case to the United States Bankruptcy Court for the Southern District of Texas, pursuant to Fed. R. Bank. P. 1014(a) and 28 U.S.C. § 1412; and the Court having found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and the Court having found that the Movants provided appropriate notice of the Motion and the opportunity for a hearing on the Motion under the circumstances; and the Court having review the Motion and having heard the statements in support of the relief requested herein at a hearing before the Court (the "Hearing"); and the Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor; it is **HEREBY ORDERED THAT**

1. The Motion is **GRANTED**.
2. All objections to the Motion are hereby **OVERRULED** with prejudice.
3. Venue of the above-captioned bankruptcy cases is hereby transferred to the United States Bankruptcy Court for the Southern District of Texas.
4. This Court retains jurisdiction to interpret and enforce the terms of this Order.
5. Movants are directed to serve a copy of this order on interested parties who do not receive service by CM/ECF and file a proof of service within three days of entry of this order.

EXHIBIT B

**Form 201
(Revised 12/21)**

Submit in duplicate to:
Secretary of State
P.O. Box 13697
Austin, TX 78711-3697
512 463-5555

Filing Fee: \$300

This space reserved for office use.

Certificate of Formation For-Profit Corporation

Article 1 – Entity Name and Type

The filing entity being formed is a for-profit corporation. The name of the entity is:

YesCare Corp.

The name must contain the word “corporation,” “company,” “incorporated,” “limited” or an abbreviation of one of these terms.

Article 2 – Registered Agent and Registered Office

(See instructions. Select and complete either A or B and complete C.)

☐ A. The initial registered agent is an organization (cannot be entity named above) by the name of:

OR

☒ B. The initial registered agent is an individual resident of the state whose name is set forth below:

Sara		Tirschwell	
<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	<i>Suffix</i>

C. The business address of the registered agent and the registered office address is:

3411 Yoakum Blvd. #2901	Houston,	TX	77006
<i>Street Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>

Article 3 – Directors

(A minimum of 1 director is required.)

The number of directors constituting the initial board of directors and the names and addresses of the person or persons who are to serve as directors until the first annual meeting of shareholders or until their successors are elected and qualified are as follows:

Director 1				
Sara		Tirschwell		
<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	<i>Suffix</i>	<i>Suffix</i>
3411 Yoakum Blvd. #2901	Houston,	TX	77006	USA
<i>Street or Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

Director 2				
<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	<i>Suffix</i>	
<i>Street or Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

Director 3				
<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	<i>Suffix</i>	
<i>Street or Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

Article 4 – Authorized Shares

(Provide the number of shares in the space below, then select option A or option B, do not select both.)

The total number of shares the corporation is authorized to issue is: 1,000

☒ A. The par value of each of the authorized shares is: \$0.001

OR

☐ B. The shares shall have no par value.

If the shares are to be divided into classes, you must set forth the designation of each class, the number of shares of each class, the par value (or statement of no par value), and the preferences, limitations, and relative rights of each class in the space provided for supplemental information on this form.

Article 5 – Purpose

The purpose for which the corporation is formed is for the transaction of any and all lawful business for which a for-profit corporation may be organized under the Texas Business Organizations Code.

Initial Mailing Address

(Provide the mailing address to which state franchise tax correspondence should be sent.)

3411 Yoakum Blvd. #2901	Houston,	TX	77006	USA
<i>Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

Supplemental Provisions/Information

Text Area: [The attached addendum, if any, is incorporated herein by reference.]

Organizer

The name and address of the organizer:

Sara Tirschwell

Name

3411 Yoakum Blvd. #2901

Street or Mailing Address

Houston,

City

TX

State

77006

Zip Code

Effectiveness of Filing (Select either A, B, or C.)

A. ☒ This document becomes effective when the document is filed by the secretary of state.

B. ☐ This document becomes effective at a later date, which is not more than ninety (90) days from the date of signing. The delayed effective date is: _____

C. ☐ This document takes effect upon the occurrence of a future event or fact, other than the passage of time. The 90th day after the date of signing is: _____

The following event or fact will cause the document to take effect in the manner described below:

Execution

The undersigned affirms that the person designated as registered agent has consented to the appointment. The undersigned also affirms that, to the best knowledge of the undersigned, the name provided as the name of the filing entity does not falsely imply an affiliation with a governmental entity. The undersigned signs this document subject to the penalties imposed by law for the submission of a materially false or fraudulent instrument and certifies under penalty of perjury that the undersigned is authorized to execute the filing instrument.

Date: January 26, 2022

/s/ Sara Tirschwell

Signature of organizer

Sara Tirschwell

Printed or typed name of organizer

EXHIBIT C

2022 FOREIGN PROFIT CORPORATION ANNUAL REPORT

DOCUMENT# 844049

Entity Name: CORIZON HEALTH, INC.**Current Principal Place of Business:**205 POWELL PLACE
SUITE 104
BRENTWOOD, TN 37027**Current Mailing Address:**205 POWELL PLACE
SUITE 104
BRENTWOOD, TN 37027 US**FEI Number:** 23-2108853**Certificate of Status Desired:** No**Name and Address of Current Registered Agent:**CT CORPORATION SYSTEM
1200 S. PINE ISLAND ROAD
PLANTATION, FL 33324 US*The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.***SIGNATURE:**

Electronic Signature of Registered Agent

Date

Officer/Director Detail :

Title SEC
Name KING, J. SCOTT
Address 205 POWELL PLACE
SUITE 104
City-State-Zip: BRENTWOOD TN 37027

Title CEO
Name TIRSCHWELL, SARA
Address 205 POWELL PLACE
SUITE 104
City-State-Zip: BRENTWOOD TN 37027

Title CFO
Name SHOLEY, F. JEFFREY
Address 205 POWELL PLACE
SUITE 104
City-State-Zip: BRENTWOOD TN 37027

Title ASST. SECRETARY
Name FINGER, JENNIFER
Address 205 POWELL PLACE
SUITE 104
City-State-Zip: BRENTWOOD TN 37027

Title ASST. SECRETARY
Name PATEL, MAYA
Address 205 POWELL PLACE
SUITE 104
City-State-Zip: BRENTWOOD TN 37027

Title ASST. SECRETARY
Name BARTOLI, TRACY
Address 205 POWELL PLACE
SUITE 104
City-State-Zip: BRENTWOOD TN 37027

Title DIRECTOR
Name TIRSCHWELL, SARA
Address 205 POWELL PLACE
SUITE 104
City-State-Zip: BRENTWOOD TN 37027

Title CMO
Name LADELE, M.D., AYODEJI
Address 205 POWELL PLACE
SUITE 104
City-State-Zip: BRENTWOOD TN 37027

Continues on page 2

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 607, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: F. JEFFREY SHOLEY**CFO****04/19/2022**

Electronic Signature of Signing Officer/Director Detail

Date

Officer/Director Detail Continued :

Title DIRECTOR, CHAIRMAN
Name GEFNER, DAVID
Address 205 POWELL PLACE
 SUITE 104
City-State-Zip: BRENTWOOD TN 37027

Title DIRECTOR
Name LEFKOWITZ, ISAAC
Address 205 POWELL PLACE
 SUITE 104
City-State-Zip: BRENTWOOD TN 37027

Title DIRECTOR, VICE CHAIRMAN
Name GOLDBERGER, ABE
Address 205 POWELL PLACE
 SUITE 104
City-State-Zip: BRENTWOOD TN 37027

Title DIRECTOR
Name LEITNER, JAY
Address 205 POWELL PLACE
 SUITE 104
City-State-Zip: BRENTWOOD TN 37027

EXHIBIT D

From: "Bartoli, Tracy" <Tracy.Bartoli@CorizonHealth.com>

To: "King, Scott" <Scott.King@corizonhealth.com>

Subject: New State Entities.xlsx

Date: Wed, 6 Apr 2022 14:31:52 +0000

Importance: Normal

Attachments: New_State_Entities.xlsx

Updated spreadsheet

Document Produced in Native Format

EXHIBIT E

Filed State Entities

State	Name	File Date	In-state Address	Principal Office Address	Reg Agent	FEIN	Management	Member	Manager
AL	CHS AL, LLC	2/22/2022	Not Required	3411 Yoakum Blvd. Suite 2901 Houston, TX 77006	CT Corporation 2 North Jackson St. Suite 605 Montgomery, AL 36104		Manager-Managed	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006
AZ	CHS AZ LLC	2/11/2022	Attn: Sara Tirschwell 101 N. 1st Ave. Suite 800 Phoenix, AZ 85003	3411 Yoakum Blvd. Suite 2901 Houston, TX 77006	CT Corporation System 3800 N. Central Ave. Suite 460 Phoenix AZ 85012		Manager-Managed	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006
FL	CHS FL, LLC	2/21/2022	Attn: Sara Tirschwell 429 Lenox Ave. Miami Beach, FL 33139	3411 Yoakum Blvd. Suite 2901 Houston, TX 77006	Attn: Sara Tirschwell 429 Lenox Ave. Miami Beach, FL 33139		Manager-Managed	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006
GA	CHS GA, LLC	2/21/2022	Sara Tirschwell 1175 Peachtree St. NE Atlanta, GA 30361	3411 Yoakum Blvd. Suite 2901 Houston, TX 77006	Sara Tirschwell 1175 Peachtree St. NE Atlanta, GA 30361		Manager-Managed	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006
KS	CHS KS, LLC	2/21/2022	7200 W 13th Street North Wichita, KS 67212	3411 Yoakum Blvd. Suite 2901 Houston, TX 77006	CHS KS, LLC 7200 W 13th Street North Wichita, KS 67212		Manager-Managed	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006
NH	CHS NH, LLC	(3/1/22)	11 S Main St., Unit 200 Concord, NH 03301	3411 Yoakum Blvd. Suite 2901 Houston, TX 77006	CT Corporation System 1 1/2 Beacon Street Concord, NH 03301-4447		Manager-Managed	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006
	CHS New Jersey, LLC	3/24/2022	Not Required	3411 Yoakum Blvd. Suite 2901 Houston, TX 77006	C T Corporation 820 Bear Tavern Road West Trenton, NJ 08628		Manager-Managed	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006
	CHS MO, LLC	4/4/2022	Not Required	3411 Yoakum Blvd. Suite 2901 Houston, TX 77006	C T Corporation System 120 S Central Ave. Clayton, MO 63105	TBD	Manager-Managed	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006
	CHS TX, LLC	In discussion - Confirm if we are bidding on Ft. Bend				TBD	Manager-Managed	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006
	CHS NY, LLC	In process - Filed 4/5/22 - Waiting for Confirmation	Only New Yorl County listed on Filing - Address is: 885 3rd Ave., Suite 2900 New York, NY 10022	Not Listed on Filing	C T Corporation System 28 Liberty Street New York, NY 10005		Manager-Managed	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006	YesCare Corp. Attn: Sara Tirschwell 3411 Yoakum Blvd. Suite 2901 Houston, TX 77006

EXHIBIT F

To Be Filed State Entities

State	Entity Name	In-state address	Reg Agent	Filing Timeframe	Requirements	Notes
KY	CHS KY, LLC				Company cannot serve as its own RA. Must deliver RA consent to serve as agent. Can use RA address for registered office in KY	Lexington Release Date 6/30/22
MD	CHS MD, LLC			Expedited in 3 hours if submitted before 2:30 pm for fee of \$425. Non-expedited 6-8 weeks	Must have a MD address - we can use MD Regional Office Address. RA can be any MD citizen who is over 18, a MD corp or LLC. The RA must also sign the document. Suggest we use CT.	PG County Release Date 5/18/22
MI	CHS MI, LLC	no in state address required - Just RA		Same Day fee \$100; 24 hours \$50	Name and address of RA in MI. Suggest we use CT	St. Clair County Release Date 9/30/22
NM	CHS NM, LLC	no in state address required - Just RA	RA must be resident of NM or a business in NM - Use CT			Dona Ana Release Date TBA
PA	CHS PA, LLC	Must provide PA address for LLC or address of RA - We can use our Philly address				PA DOC Release Date Apr-22
VA	CHS VA, LLC	Must provide principal office - does not have to be in VA.	RA required. Virtual office not acceptable. Must be resident of VA. Use CT			Nothing in Pipeline - Existing business
WY	CHS WY, LLC	No instate address required - must provide mailing and principal office address	RA must be in WY and must sign form- Use CT	15 days	Does entity elect to be a "close LLC"	Nothing in Pipeline - Existing business
MS	In pipeline	Release Date Apr-22				
CA	In pipeline	Release Date Mar-22				Orange County - Bid Decision Under Review
TN	In pipeline	Release Date Sep-21				Prioritize - RFP Out already
MA	In pipeline	Release Date Apr-22				Norfolk County - RFP out this month
NV	In pipeline	Release date Apr-22				
IN	In pipeline	Release date Apr-22				

EXHIBIT G

Secretary of State
P.O. Box 13697
Austin, TX 78711-3697
FAX: 512/463-5709

Filing Fee: \$300



**Certificate of Formation
Limited Liability Company**

**Filed in the Office of the
Secretary of State of Texas
Filing #: 804510271 04/07/2022
Document #: 1137476670002
Image Generated Electronically
for Web Filing**

Article 1 - Entity Name and Type

The filing entity being formed is a limited liability company. The name of the entity is:

CHS Care TX, LLC

Article 2 – Registered Agent and Registered Office

☒ A. The initial registered agent is an organization (cannot be company named above) by the name of:

CT Corporation System

OR

☐ B. The initial registered agent is an individual resident of the state whose name is set forth below:

C. The business address of the registered agent and the registered office address is:

Street Address:

1999 Bryan St.

Suite 900 Dallas TX 75201

Consent of Registered Agent

☐ A. A copy of the consent of registered agent is attached.

OR

☒ B. The consent of the registered agent is maintained by the entity.

Article 3 - Governing Authority

☒ A. The limited liability company is to be managed by managers.

OR

☐ B. The limited liability company will not have managers. Management of the company is reserved to the members.

The names and addresses of the governing persons are set forth below:

Manager 1: (Business Name) **YesCare Corp.**

Address: **3411 Yoakum Blvd. Suite 2901 Houston TX, USA 77006**

Article 4 - Purpose

The purpose for which the company is organized is for the transaction of any and all lawful business for which limited liability companies may be organized under the Texas Business Organizations Code.

Supplemental Provisions / Information

[The attached addendum, if any, is incorporated herein by reference.]

Initial Mailing Address

Address to be used by the Comptroller of Public Accounts for purposes of sending tax information.

The initial mailing address of the filing entity is:

**205 Powell Place
Brentwood, TN 37027
USA**

Organizer

The name and address of the organizer are set forth below.

Sara Tirschwell 3411 Yoakum Blvd., Suite 2901, Houston, TX 77006

Effectiveness of Filing

☒ A. This document becomes effective when the document is filed by the secretary of state.

OR

☐ B. This document becomes effective at a later date, which is not more than ninety (90) days from the date of its signing. The delayed effective date is:

Execution

The undersigned affirms that the person designated as registered agent has consented to the appointment. The undersigned signs this document subject to the penalties imposed by law for the submission of a materially false or fraudulent instrument and certifies under penalty of perjury that the undersigned is authorized under the provisions of law governing the entity to execute the filing instrument.

Sara Tirschwell

Signature of Organizer

FILING OFFICE COPY

EXHIBIT H

**THE STATE OF TEXAS
CERTIFICATE OF CONVERSION
OF A DELAWARE CORPORATION
TO A TEXAS CORPORATION**

FILED
In the Office of the
Secretary of State of Texas

APR 28 2022

Corporations Section

Converting Entity Information

The name of the converting entity is Corizon Health, Inc.

The jurisdiction of formation of the entity is Delaware.

The date of formation of the entity is 12/8/1978.

The file number, if any, issued to the converting entity by the secretary of state, is 864063.

Converted Entity Information

The entity named above is converting to a Texas corporation. The name of the corporation is Corizon Health, Inc.

The corporation will be formed under the laws of Texas.

Plan of Conversion

The plan of conversion is attached.

Certificate of Formation for the Converted Entity

The converted entity is a Texas corporation. The certificate of formation of the Texas corporation is attached to this certificate as an exhibit to the plan of conversion.

Approval of the Plan of Conversion

The plan of conversion has been approved as required by the laws of the jurisdiction of formation and the governing documents of the converting entity.

Effectiveness of Filing

This document becomes effective when the document is accepted and filed by the secretary of state.

Tax Certificate

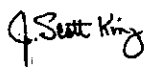
In lieu of providing the tax certificate, the Texas corporation as the converted entity is liable for the payment of any franchise taxes.

Execution

The undersigned signs this document subject to the penalties imposed by the law for the submission of a materially false or fraudulent instrument. The undersigned certifies that the statements contained herein are true and correct, and that the person signing is authorized under the provisions of the Business Organizations Code, or other law applicable to and governing the converting entity, to execute the filing instrument.

Date: February 25, 2022

CORIZON HEALTH, INC.

By: 
Title: SVP and Chief Legal Officer
Name: J. Scott King

Plan of Conversion

of

Corizon Health, Inc.

This Plan of Conversion having an effective date of February 25, 2022 at 5:00 p.m. Central time (the “**Effective Date**”) is agreed and entered into by Corizon Health, Inc., an Delaware corporation, pursuant to Section 266 of the Delaware General Corporation Law and Sections 10.102 and 10.103 of the Texas Business Organizations Code.

1. The name of the entity before conversion is Corizon Health, Inc. (the “**Converting Entity**”), and the name of the entity after conversion is Corizon Health, Inc. (the “**Converted Entity**”).
2. The Converting Entity is continuing its existence in the organizational form of the Converted Entity.
3. The Converted Entity is to be a corporation formed under the laws of the State of Texas.
4. Valitas Health Services, Inc., a Delaware corporation, owns 100% of the issued and outstanding shares of common stock of the Converting Entity. Pursuant to this Plan of Conversion, the outstanding shares of common stock of the Converting Entity will be converted into the same number of shares of common stock in the Converted Entity, simultaneously with the Texas Secretary of State’s declaration of effectiveness of a Certificate of Conversion of the Converting Entity.
5. The registered agent of the Converted Entity for the State of Delaware shall be CT Corporation System, whose address is 1999 Bryan Street, Suite 900, Dallas, Texas 75201.
6. The Certificate of Formation of the Converted Entity is attached hereto as Exhibit A.

[Signature page follows]

IN WITNESS WHEREOF, this Plan of Conversion is effective as of the Effective Date set forth above.

VALITAS HEALTH SERVICES, INC.

By: J. Scott King
Title: SVP and Chief Legal Officer
Name: J. Scott King

Exhibit A

CERTIFICATE OF FORMATION

[See attached.]

Form 201
(Revised 12/21)

Submit in duplicate to:
Secretary of State
P.O. Box 13697
Austin, TX 78711-3697
512 463-5555

Filing Fee: \$300



Certificate of Formation
For-Profit Corporation

This space reserved for office use.

FILED
In the Office of the
Secretary of State of Texas
APR 28 2022
Corporations Section

Article 1 – Entity Name and Type

The filing entity being formed is a for-profit corporation. The name of the entity is:

Corizon Health, Inc.

The name must contain the word "corporation," "company," "incorporated," "limited" or an abbreviation of one of these terms.

Article 2 – Registered Agent and Registered Office

(See instructions. Select and complete either A or B and complete C.)

☒ A. The initial registered agent is an organization (cannot be entity named above) by the name of:

C T Corporation System

OR

☐ B. The initial registered agent is an individual resident of the state whose name is set forth below:

First Name	M.I.	Last Name	Suffix
------------	------	-----------	--------

C. The business address of the registered agent and the registered office address is:

1999 Bryan Street, Suite 900	Dallas	TX	75201
Street Address	City	State	Zip Code

Article 3 – Directors

(A minimum of 1 director is required.)

The number of directors constituting the initial board of directors and the names and addresses of the person or persons who are to serve as directors until the first annual meeting of shareholders or until their successors are elected and qualified are as follows:

Director 1				
Sara		Tirschwell		
First Name	M.I.	Last Name	Suffix	
103 Powell Court		Brentwood	TN	37027 USA
Street or Mailing Address	City	State	Zip Code	Country

Director 2				
Abe Goldberger				
<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	<i>Suffix</i>	
103 Powell Court	Brentwood	TN	37027	USA
<i>Street or Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

Director 3				
David Gefner				
<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	<i>Suffix</i>	
103 Powell Court	Brentwood	TN	37027	USA
<i>Street or Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

Article 4 – Authorized Shares

(Provide the number of shares in the space below, then select option A or option B, do not select both.)

The total number of shares the corporation is authorized to issue is: 15,000

☒ A. The par value of each of the authorized shares is: \$0.001

OR

☐ B. The shares shall have no par value.

If the shares are to be divided into classes, you must set forth the designation of each class, the number of shares of each class, the par value (or statement of no par value), and the preferences, limitations, and relative rights of each class in the space provided for supplemental information on this form.

Article 5 – Purpose

The purpose for which the corporation is formed is for the transaction of any and all lawful business for which a for-profit corporation may be organized under the Texas Business Organizations Code.

Initial Mailing Address

(Provide the mailing address to which state franchise tax correspondence should be sent.)

103 Powell Court	Brentwood	TN	37027	USA
<i>Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

Supplemental Provisions/Information

Text Area: [The attached addendum, if any, is incorporated herein by reference.]

The corporation will have four directors upon formation, the three directors listed in Section 3 above plus:

Isaac Lefkowitz
103 Powell Court
Brentwood, TN 37027

This corporation is being incorporated pursuant to a plan of conversion dated February 25, 2022 by Corizon Health, Inc., a Delaware corporation (the "Converting Entity"). The address of the principal place of business of the Converting Entity was 103 Powell Court, Brentwood, TN 37027. The date of formation of the Converting Entity is December 8, 1978.

Organizer

The name and address of the organizer:

Nicholas Geohegan

Name

609 Main Street, Suite 2900

Street or Mailing Address

Houston

City

TX

State

77002

Zip Code

Effectiveness of Filing (Select either A, B, or C.)

A. ☒ This document becomes effective when the document is filed by the secretary of state.

B. ☐ This document becomes effective at a later date, which is not more than ninety (90) days from the date of signing. The delayed effective date is: _____

C. ☐ This document takes effect upon the occurrence of a future event or fact, other than the passage of time. The 90th day after the date of signing is: _____

The following event or fact will cause the document to take effect in the manner described below:

Execution

The undersigned affirms that the person designated as registered agent has consented to the appointment. The undersigned also affirms that, to the best knowledge of the undersigned, the name provided as the name of the filing entity does not falsely imply an affiliation with a governmental entity. The undersigned signs this document subject to the penalties imposed by law for the submission of a materially false or fraudulent instrument and certifies under penalty of perjury that the undersigned is authorized to execute the filing instrument.

Date: February 25, 2022



Signature of organizer

Nicholas Geohegan

Printed or typed name of organizer

EXHIBIT I

**THE STATE OF TEXAS
CERTIFICATE OF CONVERSION
OF A DELAWARE CORPORATION
TO A TEXAS CORPORATION**

FILED
In the Office of the
Secretary of State of Texas
APR 28 2022
Corporations Section

Converting Entity Information

The name of the converting entity is Valitas Health Services, Inc.

The jurisdiction of formation of the entity is Delaware.

The date of formation of the entity is 11/5/1991.

The file number, if any, issued to the converting entity by the secretary of state, is 2278004.

Converted Entity Information

The entity named above is converting to a Texas corporation. The name of the corporation is Valitas Health Services, Inc.

The corporation will be formed under the laws of Texas.

Plan of Conversion

The plan of conversion is attached.

Certificate of Formation for the Converted Entity

The converted entity is a Texas Corporation. The certificate of formation of the Texas corporation is attached to this certificate as an exhibit to the plan of conversion.

Approval of the Plan of Conversion

The plan of conversion has been approved as required by the laws of the jurisdiction of formation and the governing documents of the converting entity.

Effectiveness of Filing

This document becomes effective when the document is accepted and filed by the secretary of state.

Tax Certificate

In lieu of providing the tax certificate, the Texas corporation as the converted entity is liable for the payment of any franchise taxes.

Execution

The undersigned signs this document subject to the penalties imposed by the law for the submission of a materially false or fraudulent instrument. The undersigned certifies that the statements contained herein are true and correct, and that the person signing is authorized under the provisions of the Business Organizations Code, or other law applicable to and governing the converting entity, to execute the filing instrument.

Date: February 25, 2022.

VALITAS HEALTH SERVICES, INC.

By: J. Scott King
Title: SVP and Chief Legal Officer
Name: J. Scott King

Plan of Conversion

of

Valitäts Health Services, Inc.

This Plan of Conversion having an effective date of February 25, at 5:00 p.m. Central time (the “**Effective Date**”) is agreed and entered into by Valitäts Health Services, Inc., a Delaware corporation, pursuant to Section 266 of the Delaware General Corporation Law and Sections 10.102 and 10.103 of the Texas Business Organizations Code.

1. The name of the entity before conversion is Valitäts Health Services, Inc. (the “**Converting Entity**”), and the name of the entity after conversion is Valitäts Health Services, Inc. (the “**Converted Entity**”).

2. The Converting Entity is continuing its existence in the organizational form of the Converted Entity.

3. The Converted Entity is to be a corporation formed under the laws of the State of Texas.

4. Valitäts Intermediate Holdings, Inc., a Delaware corporation, owns 100% of the issued and outstanding shares of common stock of the Converting Entity. Pursuant to this Plan of Conversion, the outstanding shares of common stock of the Converting Entity will be converted into the same number of shares of common stock in the Converted Entity, simultaneously with the Texas Secretary of State’s declaration of effectiveness of a Certificate of Conversion of the Converting Entity.

5. The registered agent of the Converted Entity for the State of Delaware shall be C T Corporation System whose address is 1999 Bryan Street, Suite 900, Dallas, Texas 75201.

6. The Certificate of Formation of the Converted Entity is attached hereto as Exhibit A.

[Signature page follows]

IN WITNESS WHEREOF, this Plan of Conversion is effective as of the Effective Date set forth above.

VALITAS HEALTH SERVICES, INC.

By: J. Scott King
Title: SVP and Chief Legal Officer
Name: J. Scott King

Exhibit A

CERTIFICATE OF FORMATION

[See attached.]

Form 201
(Revised 12/21)

Submit in duplicate to:
Secretary of State
P.O. Box 13697
Austin, TX 78711-3697
512 463-5555

Filing Fee: \$300



Certificate of Formation
For-Profit Corporation

This space reserved for office use.

FILED
In the Office of the
Secretary of State of Texas

APR 28 2022

Corporations Section

Article 1 – Entity Name and Type

The filing entity being formed is a for-profit corporation. The name of the entity is:

Valitas Health Services, Inc.

The name must contain the word "corporation," "company," "incorporated," "limited" or an abbreviation of one of these terms.

Article 2 – Registered Agent and Registered Office

(See instructions. Select and complete either A or B and complete C.)

☒ A. The initial registered agent is an organization (cannot be entity named above) by the name of:

C T Corporation System

OR

☐ B. The initial registered agent is an individual resident of the state whose name is set forth below:

First Name	M.I.	Last Name	Suffix
------------	------	-----------	--------

C. The business address of the registered agent and the registered office address is:

1999 Bryan Street, Suite 900	Dallas	TX	75201
Street Address	City	State	Zip Code

Article 3 – Directors

(A minimum of 1 director is required.)

The number of directors constituting the initial board of directors and the names and addresses of the person or persons who are to serve as directors until the first annual meeting of shareholders or until their successors are elected and qualified are as follows:

Director 1				
Sara		Tirschwell		
First Name	M.I.	Last Name		Suffix
103 Powell Court		Brentwood	TN	37027
Street or Mailing Address		City	State	Zip Code
				USA
				Country

Director 2				
Abe		Goldberger		
<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	<i>Suffix</i>	
103 Powell Court	Brentwood	TN	37027	USA
<i>Street or Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

Director 3				
David		Gefner		
<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	<i>Suffix</i>	
103 Powell Court	Brentwood	TN	37027	USA
<i>Street or Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

Article 4 – Authorized Shares

(Provide the number of shares in the space below, then select option A or option B; do not select both.)

The total number of shares the corporation is authorized to issue is: 15,000

☒ A. The par value of each of the authorized shares is: \$0.001

OR

☐ B. The shares shall have no par value.

If the shares are to be divided into classes, you must set forth the designation of each class, the number of shares of each class, the par value (or statement of no par value), and the preferences, limitations, and relative rights of each class in the space provided for supplemental information on this form.

Article 5 – Purpose

The purpose for which the corporation is formed is for the transaction of any and all lawful business for which a for-profit corporation may be organized under the Texas Business Organizations Code.

Initial Mailing Address

(Provide the mailing address to which state franchise tax correspondence should be sent.)

103 Powell Court	Brentwood	TN	37027	USA
<i>Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

Supplemental Provisions/Information

Text Area: [The attached addendum, if any, is incorporated herein by reference.]

The corporation will have four directors upon formation, the three directors listed in Section 3 above plus:

Isaac Lefkowitz
103 Powell Court
Brentwood, TN 37027

This corporation is being incorporated pursuant to a plan of conversion dated February 25, 2022 by Valitas Health Services, Inc., a Delaware corporation (the "Converting Entity"). The address of the principal place of business of the Converting Entity was 103 Powell Court, Brentwood, TN 38027. The date of formation of the Converting Entity is November 5, 1991.

Organizer

The name and address of the organizer:

Nicholas Geohegan

Name

609 Main Street, Suite 2900

Houston

Texas

77002

Street or Mailing Address

City

State

Zip Code

Effectiveness of Filing (Select either A, B, or C.)

A. ☒ This document becomes effective when the document is filed by the secretary of state.

B. ☐ This document becomes effective at a later date, which is not more than ninety (90) days from the date of signing. The delayed effective date is: _____

C. ☐ This document takes effect upon the occurrence of a future event or fact, other than the passage of time. The 90th day after the date of signing is: _____

The following event or fact will cause the document to take effect in the manner described below:

Execution

The undersigned affirms that the person designated as registered agent has consented to the appointment. The undersigned also affirms that, to the best knowledge of the undersigned, the name provided as the name of the filing entity does not falsely imply an affiliation with a governmental entity. The undersigned signs this document subject to the penalties imposed by law for the submission of a materially false or fraudulent instrument and certifies under penalty of perjury that the undersigned is authorized to execute the filing instrument.

Date: February 25, 2022



Signature of organizer

Nicholas Geohegan

Printed or typed name of organizer

EXHIBIT J

Form 622**(Revised 12/15)**

Return in duplicate to:

Secretary of State

P.O. Box 13697

Austin, TX 78711-3697

512 463-5555

FAX: 512 463-5709

Filing Fee: see instructions**Certificate of Merger
Combination Merger
Business Organizations Code**

TH

FILED
In the Office of the
Secretary of State of Texas

MAY 03 2022

Corporations Section**Parties to the Merger**

Pursuant to chapter 10 of the Texas Business Organizations Code, and the title applicable to each domestic filing entity identified below, the undersigned parties submit this certificate of merger.

The name, organizational form, state of incorporation or organization, and file number, if any, issued by the secretary of state for each organization that is a party to the merger are as follows:

Party 1Corizon Health, Inc.*Name of Organization*The organization is a For-Profit Corporation*Specify organizational form (e.g., for-profit corporation)*

It is organized under the laws of

TX USA*State* *Country*The file number, if any, is 804544749*Texas Secretary of State file number*Its principal place of business is 205 Powell Place, Suite 104*Address*Brentwood*City*TN*State*☒ The organization will survive the merger. ☐ The organization will not survive the merger.☐ The plan of merger amends the name of the organization. The new name is set forth below.*Name as Amended***Party 2**Valitas Health Services, Inc.*Name of Organization*The organization is a For-Profit Corporation*Specify organizational form (e.g., for-profit corporation)*

It is organized under the laws of

TX USA*State* *Country*The file number, if any, is 804544694*Texas Secretary of State file number*Its principal place of business is 205 Powell Place, Suite 104*Address*Brentwood*City*TN*State*☐ The organization will survive the merger. ☒ The organization will not survive the merger.☐ The plan of merger amends the name of the organization. The new name is set forth below.*Name as Amended***Party 3**

There are four party entities to this merger. Please see Attachment A for information regarding Party 3 and Party 4 to the merger.

Name of Organization

The organization is a

Specify organizational form (e.g., for-profit corporation)

It is organized under the laws of

State Country The file number, if any, is Texas Secretary of State file number

Its principal place of business is Address City State

☐ The organization will survive the merger. ☐ The organization will not survive the merger.

☐ The plan of merger amends the name of the organization. The new name is set forth below.

Name as Amended

Plan of Merger

☐ The plan of merger is attached.

If the plan of merger is not attached, the following statements must be completed.

Alternative Statements

Instead of providing the plan of merger, each domestic filing entity certifies that:

1. A plan of merger is on file at the principal place of business of each surviving, acquiring, or new domestic entity or non-code organization that is named in this form as a party to the merger or an organization created by the merger.

2. On written request, a copy of the plan of merger will be furnished without cost by each surviving, acquiring, or new domestic entity or non-code organization to any owner or member of any domestic entity that is a party to or created by the plan of merger and, if the certificate of merger identifies multiple surviving domestic entities or non-code organizations, to any creditor or obligee of the parties to the merger at the time of the merger if a liability or obligation is then outstanding.

Item 3A is the default selection. If the merger effected an amendment to, a restatement of, or an amendment and restatement of the certificate of formation of a surviving filing entity, you must select and complete one of the options shown below. Options 3B and 3C require the submission of the described attachment.

3A. No amendments to the certificate of formation of any surviving filing entity that is a party to the merger are effected by the merger.

3B. ☐ No amendments to the certificate of formation of any filing entity are being effected by the merger or by the restated certificate of formation of the surviving filing entity named in the attached restated certificate of formation.

3C. ☐ The plan of merger effected an amendment and restatement of the certificate of formation of a surviving filing entity. The amendments being made and the name of the surviving entity restating its certificate of formation are set forth in the attached restated certificate of formation containing amendments.

3D. ☐ The plan of merger effected amendments or changes to the following surviving filing entity's certificate of formation.

Name of filing entity effecting amendments

The changes or amendments to the filing entity's certificate of formation, other than the name change noted previously, are stated below.

Amendment Text Area

4. Organizations Created by Merger

The name, jurisdiction of organization, principal place of business address, and entity description of each entity or other organization to be created pursuant to the plan of merger are set forth below. The certificate of formation of each new domestic filing entity to be created is being filed with this certificate of merger.

Name of New Organization 1	Jurisdiction	Entity Type (See instructions)
----------------------------	--------------	--------------------------------

Principal Place of Business Address	City	State	Zip Code
-------------------------------------	------	-------	----------

Name of New Organization 2	Jurisdiction	Entity Type (See instructions)
----------------------------	--------------	--------------------------------

Principal Place of Business Address	City	State	Zip Code
-------------------------------------	------	-------	----------

Name of New Organization 3	Jurisdiction	Entity Type (See instructions)
----------------------------	--------------	--------------------------------

Principal Place of Business Address	City	State	Zip
-------------------------------------	------	-------	-----

Approval of the Plan of Merger

The plan of merger has been approved as required by the laws of the jurisdiction of formation of each organization that is a party to the merger and by the governing documents of those organizations.

☐ The approval of the owners or members of _____
Name of domestic entity
was not required by the provisions of the BOC.

Effectiveness of Filing (Select either A, B, or C.)

A. ☐ This document becomes effective when the document is accepted and filed by the secretary of state.

B. ☐ This document becomes effective at a later date, which is not more than ninety (90) days from the date of signing. The delayed effective date is: _____

C. ☒ This document takes effect on the occurrence of the future event or fact, other than the passage of time. The 90th day after the date of signing is: July 31, 2022

The following event or fact will cause the document to take effect in the manner described below:

Text Area

This Certificate of Merger shall be effective as of the date the Form UMC-2 Certificate of Merger/Consolidation (Profit Corporations), which effectuates the merger addressed by this filing of Corizon Health, Inc., Valitas Health Services, Inc., Corizon Health of New Jersey, LLC and Corizon, LLC, is accepted as effective by the New Jersey Division of Revenue.

Tax Certificate

- ☐ Attached hereto is a certificate from the comptroller of public accounts that all taxes under title 2, Tax Code, have been paid by the non-surviving filing entity.
- ☒ Instead of providing the tax certificate, one or more of the surviving, acquiring or newly created organizations will be liable for the payment of the required franchise taxes.

Execution

The undersigned signs this document subject to the penalties imposed by law for the submission of a materially false or fraudulent instrument. The undersigned certifies that the statements contained herein are true and correct, and that the person signing is authorized under the provisions of the Business Organizations Code, or other law applicable to and governing the merging entity, to execute the filing instrument.

Date: May 2, 2022

Corizon Health, Inc.

Merging Entity Name

J. Scott King
Signature of authorized person (see instructions)

J. Scott King

Printed or typed name of authorized person

Corizon, LLC

Merging Entity Name

J. Scott King
Signature of authorized person (see instructions)

J. Scott King

Printed or typed name of authorized person

Valitas Health Services, Inc.

Merging Entity Name

J. Scott King
Signature of authorized person (see instructions)

J. Scott King

Printed or typed name of authorized person

Corizon Health of New Jersey, LLC

Merging Entity Name

J. Scott King
Signature of authorized person (see instructions)

J. Scott King

Printed or typed name of authorized person

**ATTACHMENT A TO
CERTIFICATE OF COMBINATION MERGER FOR
CORIZON HEALTH, INC.
VALITÁS HEALTH SERVICES, INC.
CORIZON, LLC
CORIZON HEALTH OF NEW JERSEY, LLC**

Parties to the Merger:

Party 1

Name: Corizon Health, Inc.,

Type: for-profit corporation

Jurisdiction: organized under the laws of the State of Texas

Texas Secretary of State File Number: 804544749

Principal Place of Business: 205 Powell Place, Suite 104, Brentwood, TN 37027

Survival: The organization will survive the Merger

No Name Change: Corizon Health, Inc. retains its name following the Merger

Party 2

Name: Valitás Health Services, Inc.

Type: for-profit corporation

Jurisdiction: organized under the laws of the State of Texas

Texas Secretary of State File Number: 804544694

Principal Place of Business: 205 Powell Place, Suite 104, Brentwood, TN 37027

No Survival: The organization will not survive the Merger

Party 3

Name: Corizon Health of New Jersey, LLC

Type: for-profit limited liability company

Jurisdiction: organized under the laws of the State of New Jersey, U.S.A.

Texas Secretary of State File Number: N/A

Principal Place of Business: 205 Powell Place, Suite 104, Brentwood, TN 37027

No Survival: The organization will not survive the Merger

Party 4

Name: Corizon, LLC

Type: for-profit limited liability company

Jurisdiction: organized under the laws of the State of Missouri, U.S.A.

Texas Secretary of State File Number: 10067306

Principal Place of Business: 205 Powell Place, Suite 104, Brentwood, TN 37027

No Survival: The organization will not survive the Merger

EXHIBIT K

Form 621**(Revised 12/15)**

Return in duplicate to:

Secretary of State

P.O. Box 13697

Austin, TX 78711-3697

512 463-5555

FAX: 512 463-5709

Filing Fee: see instructions

This s

FILED
In the Office of the
Secretary of State of Texas

MAY 03 2022

Corporations Section

**Certificate of Merger
Domestic Entity
Divisional Merger
Business Organizations Code**

Merging Entity Information

Pursuant to chapter 10 of the Texas Business Organizations Code, and the title applicable to the filing entity, the undersigned submits this certificate of merger to divide itself into two or more new domestic entities or other organizations or divide itself into a surviving domestic entity and one or more new domestic or foreign entities or non-code organizations.

The name of the domestic filing entity that is dividing itself is:

Corizon Health, Inc.

Its principal place of business is: 205 Powell Place, Suite 104 Brentwood TN
Address City State

The file number issued to the filing entity by the secretary of state is: 804544749The entity is organized as a For-Profit Corporation*(Provide organizational form of domestic entity: e.g., for-profit corporation, limited partnership, etc.)*☒ The filing entity will survive the merger. ☐ The filing entity will not survive the merger.☐ The plan of merger amends the name of the merging entity. The new name is set forth below.*Name as Amended***Plan of Merger**☐ The plan of merger is attached.*If the plan of merger is not attached, the following statements must be completed:***Alternative Statements**

Instead of providing the plan of merger, the domestic filing entity certifies that:

1. A plan of merger is on file at the principal place of business of each surviving, acquiring, or new domestic entity or non-code organization provided in this form.
2. On written request, a copy of the plan of merger will be furnished without cost by each surviving, acquiring, or new domestic entity or non-code organization to any owner or member of any domestic entity that is a party to or created by the plan of merger.

Item 3A is the default selection. If the merger effected an amendment to, a restatement of, or an amendment and restatement of the certificate of formation of a surviving filing entity, you must select and complete one of the options shown below. Options 3B and 3C require the submission of the described attachment.

3A. No amendments to the certificate of formation are being effected by the merger.

3B. ☐ No amendments to the certificate of formation are being effected by the merger or by the

C. ☒ This document takes effect on the occurrence of the future event or fact, other than the passage of time. The 90th day after the date of signing is: July 31, 2022

The following event or fact will cause the document to take effect in the manner described below:

Text Area

This Certificate of Merger shall take effect immediately following the effective time of the Form 622 Certificate of Merger filed with the Texas Secretary of State, which effectuates a merger among Corizon Health, Inc., Valitas Health Services, Inc., Corizon Health of New Jersey, LLC and Corizon, LLC.

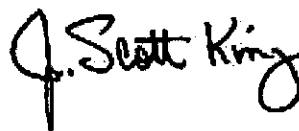
Tax Certificate

- ☐ Attached hereto is a certificate from the comptroller of public accounts that all taxes under title 2, Tax Code, have been paid by the non-surviving filing entity.
- ☒ Instead of providing the tax certificate, one or more of the newly created organizations will be liable for the payment of the required franchise taxes.

Execution

The undersigned signs this document subject to the penalties imposed by law for the submission of a materially false or fraudulent instrument. The undersigned certifies that the statements contained herein are true and correct, and that the person signing is authorized under the provisions of the Business Organizations Code to execute the filing instrument.

Date: May 2, 2022



J Scott. King

Signature and title of authorized person on behalf of the merging filing entity

Form 201
(Revised 12/21)

Submit in duplicate to:
Secretary of State
P.O. Box 13697
Austin, TX 78711-3697
512 463-5555

Filing Fee: \$300



Certificate of Formation
For-Profit Corporation

This space reserved

FILED
In the Office of the
Secretary of State of Texas
MAY 03 2022
Corporations Section

Article 1 – Entity Name and Type

The filing entity being formed is a for-profit corporation. The name of the entity is:

CHS TX, Inc.

The name must contain the word "corporation," "company," "incorporated," "limited" or an abbreviation of one of these terms.

Article 2 – Registered Agent and Registered Office

(See instructions. Select and complete either A or B and complete C.)

☒ A. The initial registered agent is an organization (cannot be entity named above) by the name of:

C T Corporation System

OR

☐ B. The initial registered agent is an individual resident of the state whose name is set forth below:

First Name	M.I.	Last Name	Suffix
------------	------	-----------	--------

C. The business address of the registered agent and the registered office address is:

1999 Bryan Street, Suite 900	Dallas	TX	75201
Street Address	City	State	Zip Code

Article 3 – Directors

(A minimum of 1 director is required.)

The number of directors constituting the initial board of directors and the names and addresses of the person or persons who are to serve as directors until the first annual meeting of shareholders or until their successors are elected and qualified are as follows:

Director 1				
Sara		Tirschwell		
First Name	M.I.	Last Name	Suffix	
205 Powell Place, Suite 104	Brentwood	TN	37027	US
Street or Mailing Address	City	State	Zip Code	Country

Director 2				
Scott		King		
<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	<i>Suffix</i>	
205 Powell Place, Suite 104	Brentwood	TN	37027	US
<i>Street or Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

Director 3				
Jeff		Sholey		
<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	<i>Suffix</i>	
205 Powell Place, Suite 104	Brentwood	TN	37027	US
<i>Street or Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

Article 4 – Authorized Shares

(Provide the number of shares in the space below, then select option A or option B, do not select both.)

The total number of shares the corporation is authorized to issue is: 15,000

☒ A. The par value of each of the authorized shares is: \$0.001

OR

☐ B. The shares shall have no par value.

If the shares are to be divided into classes, you must set forth the designation of each class, the number of shares of each class, the par value (or statement of no par value), and the preferences, limitations, and relative rights of each class in the space provided for supplemental information on this form.

Article 5 – Purpose

The purpose for which the corporation is formed is for the transaction of any and all lawful business for which a for-profit corporation may be organized under the Texas Business Organizations Code.

Initial Mailing Address

(Provide the mailing address to which state franchise tax correspondence should be sent.)

205 Powell Place, Suite 104	Brentwood	TN	37027	US
<i>Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

Supplemental Provisions/Information

The following supplements shall apply to this Certificate of Formation:

Supplement to Article 1:

As required by Section 3.005 of the Texas Business Organizations Code, CHS TX, Inc. is being formed under a plan of merger of Corizon Health, Inc., a Texas corporation (the "Merging Entity") pursuant to Section 3.006 and Chapter 10 of the TBOC. The address of the principal place of business of the Merging Entity is 205 Powell Place, Suite 104, Brentwood, TN 37027. The date of formation of the Merging Entity is April 28, 2022.

Supplement to Article 3:

CHS TX, Inc. shall have four directors upon formation, the three directors listed in Article 3 above plus the following individual as the fourth director:

Gregg Ladele
205 Powell Place, Suite 104
Brentwood, TN 37027

Organizer

The name and address of the organizer:

Sara Tirschwell

Name

205 Powell Place, Suite 104

Street or Mailing Address

Brentwood

City

TN

State

37027

Zip Code

Effectiveness of Filing (Select either A, B, or C.)

- A. ☐ This document becomes effective when the document is filed by the secretary of state.
- B. ☐ This document becomes effective at a later date, which is not more than ninety (90) days from the date of signing. The delayed effective date is: _____
- C. ☒ This document takes effect upon the occurrence of a future event or fact, other than the passage of time. The 90th day after the date of signing is: July 31, 2022

The following event or fact will cause the document to take effect in the manner described below:

This Certificate of Formation shall take effect immediately following the effective time of the Form 622 Certificate of Merger filed with the Texas Secretary of State, which effectuates a merger among Corizon Health, Inc., Valitas Health Services, Inc., Corizon Health of New Jersey, LLC and Corizon, LLC.

Execution

The undersigned affirms that the person designated as registered agent has consented to the appointment. The undersigned also affirms that, to the best knowledge of the undersigned, the name provided as the name of the filing entity does not falsely imply an affiliation with a governmental entity. The undersigned signs this document subject to the penalties imposed by law for the submission of a materially false or fraudulent instrument and certifies under penalty of perjury that the undersigned is authorized to execute the filing instrument.

Date: May 2, 2022



Signature of organizer

EXHIBIT L

Form 201
(Revised 12/21)

Submit in duplicate to:
Secretary of State
P.O. Box 13697
Austin, TX 78711-3697
512 463-5555

Filing Fee: \$300



Certificate of Formation
For-Profit Corporation

This space reserved

FILED
In the Office of the
Secretary of State of Texas
MAY 03 2022
Corporations Section

Article 1 – Entity Name and Type

The filing entity being formed is a for-profit corporation. The name of the entity is:

CHS TX, Inc.

The name must contain the word "corporation," "company," "incorporated," "limited" or an abbreviation of one of these terms.

Article 2 – Registered Agent and Registered Office

(See instructions. Select and complete either A or B and complete C.)

☒ A. The initial registered agent is an organization (cannot be entity named above) by the name of:

C T Corporation System

OR

☐ B. The initial registered agent is an individual resident of the state whose name is set forth below:

First Name	M.I.	Last Name	Suffix
------------	------	-----------	--------

C. The business address of the registered agent and the registered office address is:

1999 Bryan Street, Suite 900	Dallas	TX	75201
Street Address	City	State	Zip Code

Article 3 – Directors

(A minimum of 1 director is required.)

The number of directors constituting the initial board of directors and the names and addresses of the person or persons who are to serve as directors until the first annual meeting of shareholders or until their successors are elected and qualified are as follows:

Director 1				
Sara		Tirschwell		
First Name	M.I.	Last Name	Suffix	
205 Powell Place, Suite 104	Brentwood	TN	37027	US
Street or Mailing Address	City	State	Zip Code	Country

Director 2				
Scott		King		
<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	<i>Suffix</i>	
205 Powell Place, Suite 104	Brentwood	TN	37027	US
<i>Street or Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

Director 3				
Jeff		Sholey		
<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	<i>Suffix</i>	
205 Powell Place, Suite 104	Brentwood	TN	37027	US
<i>Street or Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

Article 4 – Authorized Shares

(Provide the number of shares in the space below, then select option A or option B, do not select both.)

The total number of shares the corporation is authorized to issue is: 15,000

☒ A. The par value of each of the authorized shares is: \$0.001

OR

☐ B. The shares shall have no par value.

If the shares are to be divided into classes, you must set forth the designation of each class, the number of shares of each class, the par value (or statement of no par value), and the preferences, limitations, and relative rights of each class in the space provided for supplemental information on this form.

Article 5 – Purpose

The purpose for which the corporation is formed is for the transaction of any and all lawful business for which a for-profit corporation may be organized under the Texas Business Organizations Code.

Initial Mailing Address

(Provide the mailing address to which state franchise tax correspondence should be sent.)

205 Powell Place, Suite 104	Brentwood	TN	37027	US
<i>Mailing Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Country</i>

Supplemental Provisions/Information

The following supplements shall apply to this Certificate of Formation:

Supplement to Article 1:

As required by Section 3.005 of the Texas Business Organizations Code, CHS TX, Inc. is being formed under a plan of merger of Corizon Health, Inc., a Texas corporation (the "Merging Entity") pursuant to Section 3.006 and Chapter 10 of the TBOC. The address of the principal place of business of the Merging Entity is 205 Powell Place, Suite 104, Brentwood, TN 37027. The date of formation of the Merging Entity is April 28, 2022.

Supplement to Article 3:

CHS TX, Inc. shall have four directors upon formation, the three directors listed in Article 3 above plus the following individual as the fourth director:

Gregg Ladele
205 Powell Place, Suite 104
Brentwood, TN 37027

Organizer

The name and address of the organizer:

Sara Tirschwell

Name

205 Powell Place, Suite 104

Street or Mailing Address

Brentwood

City

TN

State

37027

Zip Code

Effectiveness of Filing (Select either A, B, or C.)

- A. ☐ This document becomes effective when the document is filed by the secretary of state.
- B. ☐ This document becomes effective at a later date, which is not more than ninety (90) days from the date of signing. The delayed effective date is: _____
- C. ☒ This document takes effect upon the occurrence of a future event or fact, other than the passage of time. The 90th day after the date of signing is: July 31, 2022

The following event or fact will cause the document to take effect in the manner described below:

This Certificate of Formation shall take effect immediately following the effective time of the Form 622 Certificate of Merger filed with the Texas Secretary of State, which effectuates a merger among Corizon Health, Inc., Valitas Health Services, Inc., Corizon Health of New Jersey, LLC and Corizon, LLC.

Execution

The undersigned affirms that the person designated as registered agent has consented to the appointment. The undersigned also affirms that, to the best knowledge of the undersigned, the name provided as the name of the filing entity does not falsely imply an affiliation with a governmental entity. The undersigned signs this document subject to the penalties imposed by law for the submission of a materially false or fraudulent instrument and certifies under penalty of perjury that the undersigned is authorized to execute the filing instrument.

Date: May 2, 2022



Signature of organizer

EXHIBIT M

Form 805**(Revised 06/11)**

Return in duplicate to:

Secretary of State

P.O. Box 13697

Austin, TX 78711-3697

512 463-5555

FAX: 512/463-5709

Filing Fee: See instructions**Statement of Event or Fact**

This space reserved for office use.

FILED
In the Office of the
Secretary of State of Texas**MAY 11 2022****Corporations Section****Entity Information**

The following entity or entities are filing this statement of event or fact. *(All entities that were required to execute the filing instrument to which this statement relates must be listed.)*

The name of the entity and the file number, if any, issued by the secretary of state is:

CHS TX, Inc.

804552857

State the name of the entity as currently shown in the records of the secretary of state.

File number, if any

The name of the entity and the file number, if any, issued by the secretary of state is:

Corizon Health, Inc.

804544749

State the name of the entity as currently shown in the records of the secretary of state.

File number, if any

The name of the entity and the file number, if any, issued by the secretary of state is:

State the name of the entity as currently shown in the records of the secretary of state.

File number, if any

Identification of Filing Instrument

The following filing instrument was filed with the secretary of state to take effect on the occurrence of a future event or fact, other than the passage of time.

The filing instrument is identified as: Certificate of MergerThe instrument was filed with the secretary of state on: 05/03/2022

mm/dd/yyyy

Confirmation

This statement is filed to confirm that each event or fact on which the effect of the instrument is conditioned has been satisfied or waived. The date and time on which the condition was satisfied or waived was:

12.01 am (CT)

Time

05/05/2022

mm/dd/yyyy

Execution

The undersigned signs this document subject to the penalties imposed by law for the submission of a materially false or fraudulent instrument.

Date: 5/5/2022

J. Scott King

J. Scott King

Signature and title of authorized person(s) (see instructions)

Print

Reset

EXHIBIT N

22-0024839979
05/16/2022 08:00 AM

FILED

TEXAS
SECRETARY OF STATE

SOS

1149267230003

UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS

A. NAME & PHONE OF CONTACT AT FILER (optional)
B. E-MAIL CONTACT AT FILER (optional)
C. SEND ACKNOWLEDGMENT TO: (Name and Address)

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the Individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here ☐ and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME YesCare Corp.					
OR	1b. INDIVIDUAL'S SURNAME		FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
1c. MAILING ADDRESS 205 Powell Place, Suite 104			CITY Brentwood	STATE TN	POSTAL CODE 37207
				COUNTRY USA	

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the Individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here ☐ and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME					
OR	2b. INDIVIDUAL'S SURNAME		FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
2c. MAILING ADDRESS			CITY	STATE	POSTAL CODE
				COUNTRY	

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR SECURED PARTY): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME Cortland Capital Market Services LLC, as Collateral Agent					
OR	3b. INDIVIDUAL'S SURNAME		FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
3c. MAILING ADDRESS 225 W. Washington St., 21st Floor			CITY Chicago	STATE IL	POSTAL CODE 60606
				COUNTRY USA	

4. COLLATERAL: This financing statement covers the following collateral:

All assets of the Debtor, whether now owned or hereafter acquired.

5. Check only if applicable and check only one box: Collateral is ☐ held in a Trust (see UCC1Ad, item 17 and Instructions) ☐ being administered by a Decedent's Personal Representative

6a. Check only if applicable and check only one box:

☐ Public-Finance Transaction ☐ Manufactured-Home Transaction ☐ A Debtor is a Transmitting Utility

6b. Check only if applicable and check only one box:

☐ Agricultural Lien ☐ Non-UCC Filing

7. ALTERNATIVE DESIGNATION (if applicable): ☐ Lessee/Lessor ☐ Consignee/Consignor ☐ Seller/Buyer ☐ Bailee/Bailor ☐ Licensee/Licenser

8. OPTIONAL FILER REFERENCE DATA:

TX-SOS (1593882-0002)

EXHIBIT O

UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS

22-0024839858**05/16/2022 08:00 AM**

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

FILEDTEXAS
SECRETARY OF STATE**SOS****1149267230002**

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. **DEBTOR'S NAME:** Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the Individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here ☐ and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME

CHS TX, Inc.

OR

1b. INDIVIDUAL'S SURNAME

FIRST PERSONAL NAME

ADDITIONAL NAME(S)/INITIAL(S)

SUFFIX

1c. MAILING ADDRESS

205 Powell Place, Suite 104

CITY

Brentwood

STATE

TN

POSTAL CODE

37027

COUNTRY

USA

2. **DEBTOR'S NAME:** Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the Individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here ☐ and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME

OR

2b. INDIVIDUAL'S SURNAME

FIRST PERSONAL NAME

ADDITIONAL NAME(S)/INITIAL(S)

SUFFIX

2c. MAILING ADDRESS

CITY

STATE

POSTAL CODE

COUNTRY

3. **SECURED PARTY'S NAME** (or NAME of ASSIGNEE of ASSIGNOR SECURED PARTY): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME

Cortland Capital Market Services LLC, as Collateral Agent

OR

3b. INDIVIDUAL'S SURNAME

FIRST PERSONAL NAME

ADDITIONAL NAME(S)/INITIAL(S)

SUFFIX

3c. MAILING ADDRESS

225 W. Washington St., 21st Floor

CITY

Chicago

STATE

IL

POSTAL CODE

60606

COUNTRY

USA

4. **COLLATERAL:** This financing statement covers the following collateral:

All assets of the Debtor, whether now owned or hereafter acquired.

5. Check only if applicable and check only one box: Collateral is ☐ held in a Trust (see UCC1Ad, item 17 and Instructions) ☐ being administered by a Decedent's Personal Representative

6a. Check only if applicable and check only one box:

☐ Public-Finance Transaction ☐ Manufactured-Home Transaction ☐ A Debtor is a Transmitting Utility

6b. Check only if applicable and check only one box:

☐ Agricultural Lien ☐ Non-UCC Filing

7. **ALTERNATIVE DESIGNATION** (if applicable): ☐ Lessee/Lessor ☐ Consignee/Consignor ☐ Seller/Buyer ☐ Bailee/Bailor ☐ Licensee/Licensor

8. **OPTIONAL FILER REFERENCE DATA:**

TX-SOS (1593882-0002)

EXHIBIT P

**Form 424
(Revised 05/11)**

Submit in duplicate to:
Secretary of State
P.O. Box 13697
Austin, TX 78711-3697
512 463-5555
FAX: 512/463-5709
Filing Fee: See instructions



This space reserved for office use.

Certificate of Amendment

Entity Information

The name of the filing entity is:

Corizon Health, Inc.

State the name of the entity as currently shown in the records of the secretary of state. If the amendment changes the name of the entity, state the old name and not the new name.

The filing entity is a: (Select the appropriate entity type below.)

- | | |
|--|---|
| ☒ For-profit Corporation | ☐ Professional Corporation |
| ☐ Nonprofit Corporation | ☐ Professional Limited Liability Company |
| ☐ Cooperative Association | ☐ Professional Association |
| ☐ Limited Liability Company | ☐ Limited Partnership |

The file number issued to the filing entity by the secretary of state is: 804544749

The date of formation of the entity is: 04/28/2022

Amendments

1. Amended Name

(If the purpose of the certificate of amendment is to change the name of the entity, use the following statement)

The amendment changes the certificate of formation to change the article or provision that names the filing entity. The article or provision is amended to read as follows:

The name of the filing entity is: (state the new name of the entity below)

Tehum Care Services, Inc.

The name of the entity must contain an organizational designation or accepted abbreviation of such term, as applicable.

2. Amended Registered Agent/Registered Office

The amendment changes the certificate of formation to change the article or provision stating the name of the registered agent and the registered office address of the filing entity. The article or provision is amended to read as follows:

Registered Agent
(Complete either A or B, but not both. Also complete C.)

☐ A. The registered agent is an organization (cannot be entity named above) by the name of:

OR

☐ B. The registered agent is an individual resident of the state whose name is:

First Name

M.I.

Last Name

Suffix

The person executing this instrument affirms that the person designated as the new registered agent has consented to serve as registered agent.

C. The business address of the registered agent and the registered office address is:

Street Address (No P.O. Box)

City

TX

State Zip Code

3. Other Added, Altered, or Deleted Provisions

Other changes or additions to the certificate of formation may be made in the space provided below. If the space provided is insufficient, incorporate the additional text by providing an attachment to this form. Please read the instructions to this form for further information on format.

Text Area (The attached addendum, if any, is incorporated herein by reference.)

☐ **Add** each of the following provisions to the certificate of formation. The identification or reference of the added provision and the full text are as follows:

☐ **Alter** each of the following provisions of the certificate of formation. The identification or reference of the altered provision and the full text of the provision as amended are as follows:

☐ **Delete** each of the provisions identified below from the certificate of formation.

Statement of Approval

The amendments to the certificate of formation have been approved in the manner required by the Texas Business Organizations Code and by the governing documents of the entity.

Effectiveness of Filing (Select either A, B, or C.)

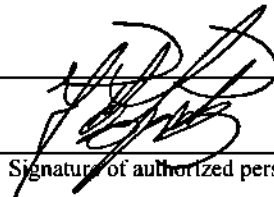
- A. ☒ This document becomes effective when the document is filed by the secretary of state.
- B. ☐ This document becomes effective at a later date, which is not more than ninety (90) days from the date of signing. The delayed effective date is: _____
- C. ☐ This document takes effect upon the occurrence of a future event or fact, other than the passage of time. The 90th day after the date of signing is: _____
- The following event or fact will cause the document to take effect in the manner described below:

Execution

The undersigned signs this document subject to the penalties imposed by law for the submission of a materially false or fraudulent instrument and certifies under penalty of perjury that the undersigned is authorized under the provisions of law governing the entity to execute the filing instrument.

Date: June 1, 2022

By: _____



Signature of authorized person

Isaac Lefkowitz

Printed or typed name of authorized person (see instructions)

EXHIBIT Q



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Choosing YesCare

As the leading provider of correctional healthcare services in the United States, YesCare is uniquely positioned to meet the needs of both our clients and patients.

YesCare provides quality service to our patients, successful partnerships with our clients and a fulfilling work environment for our employees.

Our Vision

YesCare leads the industry by providing comprehensive healthcare and reentry services that improve the communities where we live and work.

Our Mission

YesCare embraces a recovery model of care. This means identifying and treating underlying conditions to support healthier and safer living while incarcerated and a better quality of life in our communities. In partnership with our clients, we deliver solution-oriented care.

Our Values

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Outcomes.

Accountability. We set high standards and hold our people to them.

Respect. We embrace our differences as we work toward common goals.

Teamwork. We achieve more together.

Evaluation. We use data to constantly monitor and improve results.

Readjustment. We refine our practices to consistently achieve better outcomes.

Diversity



We are proud that our workforce is among the most diverse in the country. Because it fosters innovation and quality through competition, we are dedicated to the growth and development of small, minority, women and disadvantaged owned businesses. Through our Vendor Diversity Program, we provide participation in all areas of procurement, including vendor, provider and supplier activities.

With over **35 years of history working with local and small business, YesCare spends more than \$55 million with diverse businesses across the country**, creating and increasing business opportunities for all by promoting job development and economic growth wherever YesCare conducts business.

We comply with all applicable federal, state and local laws, including anti-discrimination laws and laws governing the use of Diverse Businesses.

Clinical Programs

YesCare's Patient Care Department assists our field staff in refining the delivery of healthcare, **providing resources and support in:**

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YesCare Lean Improvement Program

goLeanSixSigma

The YesCare Lean Improvement Program strives to improve clinical quality and patient safety through a standardized process improvement modality. Our program uses a combination of Lean and Six Sigma techniques, the benchmark for consistent and superior results in the healthcare and manufacturing industries. Lean improvement is utilized to remove waste from processes, reduce variations and minimize constraints. By removing process defects and other forms of waste, a higher level of quality, safety and operational excellence can be achieved within the correctional setting. To excel, teams must understand the concepts of lean improvement and utilize the tools from the YesCare CQI Lean Project Workbook, which helps organize and track each improvement project.

YesCare certifies staff in Lean Six Sigma through our partnership with goLeanSixSigma which we believe is an industry first.

Patient Safety

YesCare is one of the few correctional healthcare companies in the country that is participating with a federally qualified Patient Safety Organization (PSO), the Center for Patient Safety.

The PSO safeguards all YesCare's quality and patient safety data as Patient Safety Work Product (PSWP), confidential and protected by legal privilege in accordance with the Federal Patient Safety & Quality Improvement Act. This establishes a "safe haven" for critical analysis, crucial for elevating our delivery of care.

Participation in the PSO also provides access to a variety of resources that enhance our reporting processes and facilitate learning and sharing – all designed to improve patient safety and quality of care.



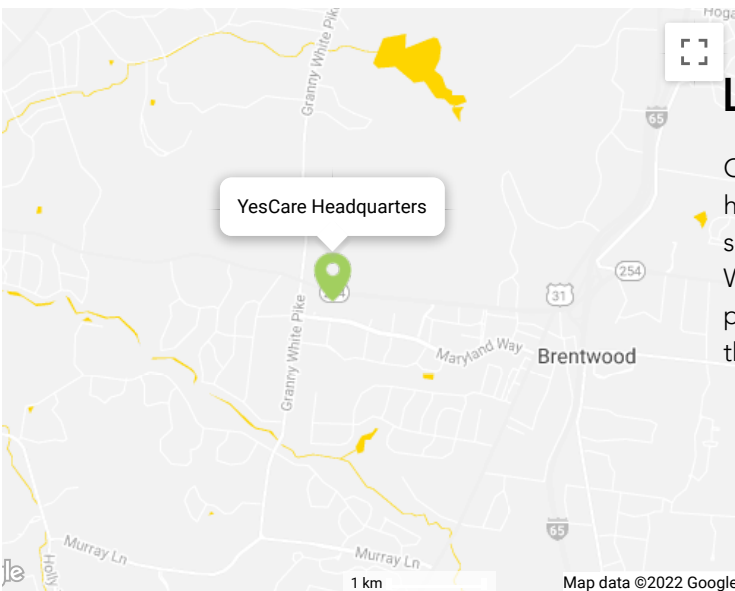
YesCare utilizes the principles of YesCareSMARTER to



[Home](#)[About](#)[Services](#)[Choosing YesCare](#)[Contact](#)[News](#)[Careers](#)[Our Motivation](#)**Respect, Teamwork, Evaluation and**

Readjustment which are the foundation for how all YesCare employees must conduct themselves on the job. Everything we do adheres to the values of YesCareSMARTER.

YesCareSMARTER sets us apart from other correctional healthcare providers. By incorporating these principles daily, we are able to support our clients in achieving their goals for their healthcare programs.



Locations

Over 40 years, the YesCare team has provided quality healthcare services to clients at more than 475 facilities serving over 1,000,000 patients across the nation. With its corporate headquarters in Texas, YesCare is the pioneering provider of correctional healthcare services in the United States.

475+
Facilities

1,000,000+
Patients cared for

YESCARE TESTIMONIAL

The partnership is key with [YesCare] to make this operation happen. We have to have their support, and they believe in our mission and vision within the facility. They are a component, and they assist what we do at a daily basis at this facility.

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Need Our Help?

You do not need a vendor. You need a partner.

Talk to YesCare today and let's work together to meet your unique needs.

CONTACT



As the correctional healthcare pioneer and leader for 40 years, YesCare provides client partners with high quality healthcare and reentry services that will improve the health and safety of our patients, break the cycle of recidivism and better the communities where we live and work.

*YesCare acquired all of the employees and active contracts of Corizon Health in early 2022.

Quick Links

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Contact

Job Inquiries:

[800-989-7471](tel:800-989-7471)

careers@yescarecorp.com

Media Inquiries:

media@yescarecorp.com

Business Development:

clientservices@yescarecorp.com



EXHIBIT R

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	)	
	)	
TEHUM CARE SERVICES, INC. ¹	)	Chapter 11
	)	
Debtor.	)	Case No. 23-90086 (CML)
	)	
	)	
	)	
MATTHEW J. DUNDON, solely in his capacity	)	
as the GUC TRUSTEE of the GUC TRUST,	)	
MICHAEL ZIMMERMAN, solely in his	)	Adv. Pro. No. 26-____ (CML)
capacity as the PI/WD TRUSTEE of the PI/WD	)	
TRUST, and THE POST-EFFECTIVE DATE	)	Demand for Jury Trial
DEBTOR.	)	
	)	
Plaintiffs	)	
	)	
v.	)	
	)	
YITZCHAK LEFKOWITZ a/k/a ISAAC	)	
LEFKOWITZ, YESCARE CORP., CHS TX,	)	
INC., GENEVA CONSULTING, LLC,	)	
PERIGROVE, LLC, PERIGROVE 1018, LLC,	)	
M2 HOLDCO, LLC, M2 LOANCO, LLC,	)	
PHARMACORR LLC, SARA ANN	)	
TIRSCHWELL, AYODEJI OLAWALE	)	
LADELE, BEVERLY MICHELLE RICE,	)	
JEFFREY SCOTT KING, JENNIFER LYNNE	)	
FINGER, and FRANK JEFFREY SHOLEY,	)	
	)	
Defendants.	)	

COMPLAINT

Plaintiff Matthew J. Dundon, solely in his capacity as GUC Trustee of the GUC Trust, a Trust formed pursuant to the *First Modified Joint Chapter 11 Plan of Reorganization of the Tort Claimants' Committee, Official Committee of Unsecured Creditors, and Debtor* (Bankr. Dkt.

¹ The last four digits of the Debtor's federal tax identification number is 8853. The Debtor's service address is: 205 Powell Place, Suite 104, Brentwood, Tennessee 37027.

No. 2014 at Ex. B) (the “Plan”)² confirmed by the Bankruptcy Court on March 3, 2025, plaintiff Michael Zimmerman, solely in his capacity as PI/WD Trustee of the PI/WD Trust, a Trust formed pursuant to the Plan, and the Post-Effective Date Debtor³ (together with the GUC Trust, and the PI/WD Trust, the “Plaintiffs”), by and through their undersigned counsel, for their Complaint against defendants Yitzchak Lefkowitz *a/k/a* Isaac Lefkowitz (“Lefkowitz”), YesCare Corp. (“YesCare”), CHS TX, Inc. (“CHS TX”), each of YesCare’s subsidiaries (collectively, the “CHS Entities”), Perigrove, LLC (“Perigrove”), Perigrove 1018, LLC (“Perigrove 1018”), Geneva Consulting, LLC (“Geneva”), M2 HoldCo, LLC (“M2 HoldCo”), M2 LoanCo, LLC (“M2 LoanCo”), PharmaCorr LLC (“PharmaCorr,” and collectively with YesCare, CHS TX, the CHS Entities, Perigrove, Perigrove 1018, Geneva, M2 HoldCo, M2 LoanCo, and PharmaCorr, the “Lefkowitz Entities”), Sara Ann Tirschwell (“Tirschwell”), Ayodeji Olawale Ladele (“Ladele”), Beverly Michelle Rice (“Rice”), Jeffrey Scott King (“King”), Jennifer Lynne Finger (“Finger”), Frank Jeffrey Sholey (“Sholey,” and, collectively, with Lefkowitz, Tirschwell, Ladele, Rice, King, and Finger, “Corizon Management”), and Does 1-50, collectively, the “Defendants,” allege as follows:

NATURE OF ACTION

1. The Plaintiffs bring this action, *inter alia*, due to the fraudulent conduct of various Defendants against Tehum Care Services, Inc. (“Tehum”). The Plaintiffs’ purpose in pursuing that recovery is to hold the Defendants responsible for their wrongdoing and maximize recoveries

² Capitalized terms used but not otherwise defined herein have the meanings given to them in the Plan. While the Plaintiffs assume the Court’s familiarity with the events before the Bankruptcy Court set forth herein, the Plaintiffs will review various of such background facts for context.

³ The Plan and the Confirmation Order assign the Retained Causes of Action to the Trusts. However, in an abundance of caution, and only to the extent that a Court determines any Estate Causes of Action asserted herein were not assigned to the Trusts, Mr. Dundon files this Complaint in his capacity as the Wind-Down Officer for the Post-Effective Date Debtor.

in order to make distributions to claimants who elected to have their claims assumed and resolved by the Trusts.⁴ Because the Settlement Parties (as defined in the Plan) failed to comply with their payment obligations under the \$50 million “Estate Party Settlement” embedded in the Plan (the “Settlement”), the Trusts now prosecute the Estate Causes of Action assigned to, and vested in, them under the Plan so the beneficiaries of the Trusts can receive a meaningful distribution on account of their claims. The Estate Causes of Action include, without limitation, fraudulent transfer claims, claims for breach of fiduciary duty, and claims based on theories of liability, including, without limitation, alter ego, veil piercing, and successor liability, all of which are being asserted by the Trusts on behalf of, and for the benefit of, the Trusts’ beneficiaries.

2. The Debtor, formerly known as Corizon Health, Inc. (“Corizon”), was itself and through subsidiaries a contracted outsourced provider of healthcare to persons incarcerated in state and county correctional and detention facilities nationwide. In 2022, certain of the Defendants caused Corizon to undergo a divisional merger under Texas law (the “Divisional Merger”), the gravamen of which was to transfer substantially all assets of value directly or indirectly to certain newly-formed entities. As part of that transaction, those newly-formed CHS Entities assumed only a limited and specified part of Corizon’s existing liabilities, leaving Corizon, which was renamed “Tehum” in the process, with all other liabilities and no ability to satisfy them.

3. The Settlement described above provided for monthly payments over a period of thirty months. After making several payments following confirmation, the Settlement Parties failed to make the settlement payment due on February 17, 2026, and failed to cure that default within the period specified in the Plan. On account of that default, the Channeling Injunction has

⁴ Tehum commenced a chapter 11 proceeding in this Court in 2023. “Corizon” will hereinafter refer to the Debtor before the Divisional Merger, while “Tehum” will hereinafter refer to the Debtor after the Divisional Merger, and “Debtor” will refer to both.

terminated, and all Statutes of Limitations for the Retained Causes of Action against the Released Parties held by the Trusts was extended to June 3, 2026. The Plaintiffs are timely filing this action to ensure that a recovery is obtained for distribution to the victims of the Defendants' misconduct.

4. The claims and injuries addressed by the Settlement were extensive. They included (a) injuries arising from the embezzlement of many tens of millions of dollars from Corizon, the diversion of lucrative contracts, and other breaches of fiduciary duty and egregious wrongs against Corizon before the Divisional Merger, (b) claims and injuries arising out of the fraudulent Divisional Merger itself to the extent that it transferred, for no or insufficient consideration and/or in a deliberate attempt to frustrate Corizon's creditors, valuable assets of Corizon to certain Defendants, while leaving Corizon insolvent, and (c) physical and psychological injuries, including wrongful death, suffered by patients under Corizon's care due to medical malpractice and other bad acts and omissions, some of which had been settled or reduced to judgment for substantial amounts which went unpaid as a result of the Divisional Merger and the subsequent Chapter 11 Case. The Plaintiffs' causes of action asserted herein include all wrongs suffered by the Debtor, and all Estate Causes of Action that the Plaintiffs are entitled to assert under the Plan.

5. While divisional mergers are provided for by Texas law, the Divisional Merger here was a sham and was used to perpetrate a fraudulent scheme. Where, as here, the supposed "fairness" of the Divisional Merger was premised on false information, the transferor was rendered insolvent by the transaction, and the Divisional Merger had the intentional purpose of frustrating the collection of valid debts, the transaction should be avoided as a fraudulent transfer. Moreover, a transaction based in fraud involving the transfer of significant assets for the purpose of frustrating creditors is a fraudulent transfer regardless of the statutory mechanism by which it is achieved. That distinction is especially important in connection with the Divisional Merger that is challenged

here because Mr. Lefkowitz and other Defendants actively deceived the financial advisors retained to offer a “fairness opinion” on the transaction, including providing a forged bank statement for their review. Without this forgery, a fairness opinion would never have been issued.

6. The Plan confirmed by this Court offered the Settlement Parties a narrow path to redemption and offered them, and the Released Parties (including the Defendants among the Released Parties), a release consistent in scope with the notice that they elected to provide to known claimants. The Plan, however, does not offer the Released Parties protection if the Settlement Parties fail to satisfy their payment obligations. The Plan also empowers the Trust to prosecute the Retained Causes of Action following an event of default.

7. The terms of the Settlement reflected a delicate balance relating to tort claimants. In order to preserve tort claimants’ right to a jury trial, the TCC insisted that any “opt out” who did not want to participate in the settlement be afforded the right to return to the civil justice system. The Settlement Parties, however, would not fund a settlement unless a high percentage of the tort claimants elected to participate and provide releases. The Plan resolved this conflict by providing that “opt outs” could continue litigation (*see* Plan at Art. III.F.5 & Art. IX.K) and the Settlement Parties could walk away if more than 5% of the number of Voting PI/WD Claimants elected to opt out of the Consensual Claimant Release (*see* Plan at Art. IV.B.5).

8. Another delicate balance reflected in the Plan involved the payment terms. The TCC and the UCC preferred for the Settlement Parties to fund the full amount of the settlement—*i.e.*, \$50 million—on the Effective Date. The concern was obvious given the Settlement Parties’ role in the prepetition transactions, which raised the possibility that they would engage in similar fraudulent conduct in the future. The Settlement Parties would not agree to a lump-sum payment and demanded the ability to pay the settlement amount over 30 months.

9. The Plan resolved this conflict as well. The Settlement Parties were afforded the right to pay over 30 months (*see* Plan at Art. IV.B.1), subject to certain negotiated consequences if they failed to make the payments. Under the Plan, the DIP Loan is deemed fully and forever discharged and released on the Effective Date. *See* Plan at Art. II.C. But the releases provided under Article IV.B.7 (Consensual Claimant Release) and Article IV.B.9 (Estate Causes of Action Release) do not go into effect unless and until the “Final Payment Date.”

10. Thus, the Released Parties could not benefit from either release unless the settlement payments were made in accordance with the Plan. Further, under the Plan, the Estate Causes of Action against the Released Parties were transferred to the Trusts and can be prosecuted by the Trusts. Various stakeholders designed these plan provisions to fund distributions to claimants while preventing the Settlement Parties from shirking their funding obligations after the Effective Date and ensuring that they would face consequences for doing so. These stakeholders anticipated that the Settlement’s completion would provide claimants with adequate compensation and closure.

11. Unfortunately, the Settlement Parties became delinquent in their payment obligations in late 2025, and, after being offered the opportunity to cure their defaults, failed to make the required payment due in February 2026. As a result, the Plaintiffs must pursue the Estate Causes of Action against certain Released Parties to secure the funds required to make distributions to beneficiaries under the Plan. By this Complaint, the Trusts are now proceeding with such litigation to enable claimants to recover the amounts owed to them.

12. As set forth in the Court-approved Disclosure Statement, the Debtor’s directors and officers repeatedly breached their fiduciary duties by looting the company’s coffers, diverting funds and future revenue to affiliated entities and orchestrating a related fraudulent divisional

merger. *See* Bankr. Dkt. No. 1815-2 at § II.D. This conduct gives rise to a host of Estate Causes of Action, as described in the Disclosure Statement and outlined herein. *Id.* at § III.A.9.

13. For years, Corizon contracted with state and local governments to provide healthcare services to incarcerated populations. Those fixed-price contracts are typically awarded to providers willing to provide services at the least expense to the contracting entity. Corizon, which served merely as an instrumentality of its owners, failed to provide the required level of services to inmates. Rather, the aim was to extract profits for Corizon's beneficial owners, including Mr. Lefkowitz, who oversaw every aspect of Corizon's operations and finances.

14. This approach to healthcare, particularly with respect to incarcerated populations who have no ability to seek alternative care given their confined status, led to disastrous results, including grievous injuries and wrongful death. Corizon also failed to pay various hospitals and commercial creditors, leaving a trail of carnage in its wake.

15. From virtually the second they took control of Corizon, the Defendants began siphoning funds from the company for their own use and benefit. These efforts ranged from the elaborate, such as causing Corizon to enter into contracts with companies they controlled to perform work that did not exist or was being billed at exorbitant rates, to basic, outright theft, such as directing company accounting personnel to transfer company funds to accounts controlled by Mr. Lefkowitz and his business partners and subsequently removing the funds.

16. At the same time, in the face of over \$185 million in mounting liabilities and exposure to tort judgments, Corizon's directors and officers and its beneficial owners elected to engage in blatant fraud to try to insulate their financial exposure. With the help of advisors, they pushed new contracts to newly formed YesCare subsidiaries and, through a divisional merger, allocated substantially all current contracts to CHS TX, which became a YesCare subsidiary.

17. The facts here support fraudulent transfer claims, claims for breach of fiduciary duty (including corporate theft), claims for aiding and abetting, and claims based on the doctrines of successor liability, alter ego, and veil-piercing. Defendant Lefkowitz was the lead actor, controlling Corizon and then Tehum and all relevant entities and using them without regard for corporate formalities to shift cash out to other entities he controls.

18. The Plaintiffs are now empowered under the Plan and the Confirmation Order to commence this litigation and to prosecute the Estate Causes of Action against Mr. Lefkowitz and the entities he controls, to ensure that the claimants receive the compensation to which they are entitled. The Plan and the Confirmation Order accord the Plaintiffs with claims, rights, and remedies necessary to achieve that result. Given the Settlement Parties' default, the Plaintiffs are entitled to seek a full recovery, which exceeds any amounts that remain owing under the Plan settlement.

JURISDICTION AND VENUE

19. Under the Confirmation Order, this Bankruptcy Court retained exclusive jurisdiction over all matters arising out of, or related to, the Chapter 11 Case and the Plan pursuant to sections 105(a) and 1142 of the Bankruptcy Code, including those matters set forth in Article XII of the Plan. Article XII.A. of the Plan provides, *inter alia*, that “the Bankruptcy Court shall retain exclusive jurisdiction over all matters arising out of, or related to, the Chapter 11 Case and the Plan pursuant to sections 105(a) and 1142 of the Bankruptcy Code for, among other things, including jurisdiction to,” *inter alia*: (a) “resolve any cases, controversies, suits, disputes, Causes of Action, or any other matters that may arise in connection with the Consummation, implementation, interpretation, or enforcement of the Plan, the Disclosure Statement, the Confirmation Order, or any Entity’s obligations incurred in connection with the foregoing, including disputes arising under all settlements (including the Estate Party Settlement),

agreements, documents, or instruments executed in connection with the Plan, the Disclosure Statement, the Confirmation Order”; and (b) “hear, determine, and resolve any cases, matters, controversies, suits, disputes, or Causes of Action in connection with or in any way related to the Chapter 11 Case[.]” The Plan, together with 11 U.S.C. §§ 105(a) and 1142, 28 U.S.C. §§ 157(b) and 1334, and Federal Rule of Bankruptcy Procedure 7001(i), confer this Court with subject matter jurisdiction over this matter, which asserts causes of action for breach of obligations under the Plan, recovery of fraudulent transfers, and breaches of fiduciary duty.

20. This Court has personal jurisdiction over Defendants pursuant to, *inter alia*, 11 U.S.C. § 157(b), 28 U.S.C. § 1334, and Federal Rule of Bankruptcy Procedure 7004, including by virtue of their citizenship in the United States and/or continuous and systematic contacts with the United States and/or this District and/or purposeful direction of activities toward the United States and/or this District, including acts giving rise to the claims asserted herein, as detailed in this Complaint. Venue properly lies in this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

21. Certain Causes of Action brought herein arise under the laws of the United States. *See* 28 U.S.C. § 1331. Other Causes of Action brought herein are related to Causes of Action brought under the laws of the United States and form part of the same case or controversy under Article III of the United States Constitution. *See* 28 U.S.C. § 1367(a). Because this adversary proceeding is a “proceeding[] arising under Title 11 or arising in or related to a case under Title 11 of the United States Code,” it is “automatically referred to [this Court].” *See* District Court General Order 2012-6, dated May 24, 2012 (“Referral Order”), at ¶ 1.

22. In the event, *arguendo*, it is “determine[d] that entry of a final order or judgment by [this Court] would not be consistent with Article III of the United States Constitution” and it is determined that this adversary proceeding is “a core matter,” then this Court “shall, unless

otherwise ordered by the District Court, hear the proceeding and submit proposed findings of fact and conclusions of law to the District Court.” Referral Order at ¶ 4. The District Court also may treat any order of this Court as proposed findings of fact and conclusions of law if the District Court concludes that this Court could not have entered a final order or judgment consistent with Article III of the United States Constitution.” *Id.* The Plaintiffs consent to the entry of final orders or a final judgment by this Court in this adversary proceeding.

PARTIES

23. Plaintiff Dundon is the GUC Trustee of the GUC Trust, a Delaware statutory trust. The GUC Trust is one of the Trusts formed on the Effective Date of the Plan, and is the Debtor’s estate representative pursuant to sections 1123(a)(5), (a)(7), and (b)(3)(B) of the Bankruptcy Code with respect to any transfers on the Effective Date pertaining to the GUC Trust Assets, including the Retained Causes of Action.

24. Plaintiff Zimmerman is PI/WD Trustee of the PI/WD Trust, a Delaware statutory trust. The PI/WD Trust is one of the Trusts formed on the Effective Date of the Plan, and is the Debtor’s estate representative pursuant to sections 1123(a)(5), (a)(7), and (b)(3)(B) of the Bankruptcy Code with respect to any transfers on the Effective Date pertaining to the PI/WD Trust Assets, including the Retained Causes of Action.

25. Plaintiff Dundon is the Wind-Down Officer of the Post-Effective Date Debtor. The Plan and the Confirmation Order assign the Retained Causes of Action to the Trusts. However, in an abundance of caution, and only to the extent that a Court determines any Estate Causes of Action asserted herein were not assigned to the Trusts, Mr. Dundon files this Complaint in his capacity as the Wind-Down Officer for the Post-Effective Date Debtor.

26. Defendant Yitzchak Lefkowitz a/k/a Isaac Lefkowitz is the sole director of Tehum Care Services, Inc., a former director of Corizon, a director of YesCare, a member of Perigrove, a

member of Perigrove 1018, a director of M2 HoldCo, a director of M2 LoanCo, and oversaw every aspect of Corizon's operations. Mr. Lefkowitz is a "Released Party" under the Plan confirmed by the Confirmation Order entered by this Court in Houston, Texas, on March 3, 2025. Mr. Lefkowitz has maintained continuous and systematic contacts with Texas for the purposeful direction of activities in Texas, including, without limitation, (a) his role in orchestrating the May 2022 Divisional Merger under the Texas Business Organizations Code (as further described herein, the "Divisional Merger"), which merger forms a basis for, *inter alia*, certain of the Causes of Action asserted herein, (b) appearing in person in Houston, Texas, to offer testimony in connection with the Chapter 11 Case, (c) his role in negotiating the Estate Party Settlement, and (d) his role in negotiating the Cure Agreement dated February 2, 2026 (*see* Bankr. Dkt. No. 2602 at Ex. A) (the "Cure Agreement"). Mr. Lefkowitz maintains a personal residence in Brooklyn, New York, and an office at 885 Third Avenue, New York, New York.

27. Defendant YesCare Corp. is a Texas corporation and was formed on January 31, 2022, when it filed a *Certificate of Formation For-Profit Corporation* dated January 26, 2022, with the Texas Secretary of State. On the date of its formation, YesCare identified its business address as 3411 Yoakum Blvd. #2901, Houston, Texas 77006. YesCare is a "Released Party" and a "Settlement Party" under the Plan confirmed by the Confirmation Order entered by this Court in Houston, Texas, on March 3, 2025. YesCare has maintained continuous and systematic contacts with Texas for the purposeful direction of activities in Texas, including, without limitation, (a) its role in orchestrating the Divisional Merger, which merger forms a basis for, *inter alia*, certain of the Causes of Action asserted herein, (b) its role in negotiating the Estate Party Settlement, and (c) its role in negotiating the Cure Agreement. By executing the Cure Agreement, YesCare expressly consented to the jurisdiction and venue before this Court in the event litigation arises

between the Trustees and YesCare in connection with the Cure Agreement. YesCare's principal place of business today is 205 Powell Place, Suite 104, Brentwood, Tennessee 37027.

28. Defendant CHS TX, Inc., is a Texas corporation and was formed on May 4, 2022, when Corizon filed a *Certificate of Merger Domestic Entity Divisional Merger Business Organization Code* with the Texas Secretary of State. Sara Tirschwell was one of CHS TX's initial directors and maintained a business address at 3411 Yoakum Blvd. #2901, Houston, Texas 77006 on the date CHS TX was formed. CHS TX is a "Released Party" and a "Settlement Party" under the Plan confirmed by the Confirmation Order entered by this Court in Houston, Texas, on March 3, 2025. CHS TX has maintained continuous and systematic contacts with Texas for the purposeful direction of activities in Texas, including, without limitation, (a) its formation under the Divisional Merger, which merger forms a basis for, *inter alia*, certain of the Causes of Action asserted herein, (b) its role in negotiating the Estate Party Settlement, and (c) its role in negotiating the Cure Agreement. By executing the Cure Agreement, CHS TX expressly consented to the jurisdiction and venue before this Court in the event litigation arises between the Trustees and CHS TX in connection with the Cure Agreement. CHS TX's principal place of business today is 205 Powell Place, Suite 104, Brentwood, Tennessee 37027.

29. Defendant Geneva Consulting, LLC, is a Delaware limited liability company and has its principal place of business at 7 World Trade Center, 46th Floor, New York, NY 10007. Geneva is a "Released Party" and a "Settlement Party" under the Plan confirmed by the Confirmation Order entered by this Court in Houston, Texas, on March 3, 2025. Geneva has maintained continuous and systematic contacts with Texas for the purposeful direction of activities in Texas, including, without limitation, (a) providing management services to Corizon and/or YesCare between February 2022 and May 2022, (b) its role in negotiating the Estate Party

Settlement, and (c) its role in negotiating the Cure Agreement. By executing the Cure Agreement, Geneva expressly consented to the jurisdiction and venue before this Court in the event litigation arises between the Trustees and Geneva in connection with the Cure Agreement.

30. Defendant Perigrove, LLC, is a New York limited liability company and has its principal place of business at 885 Third Avenue, 29th Floor, New York, NY 10022. Isaac Lefkowitz is an investor in Perigrove, LLC. Perigrove is a “Released Party” and a “Settlement Party” under the Plan confirmed by the Confirmation Order entered by this Court in Houston, Texas on March 3, 2025. Perigrove has maintained continuous and systematic contacts with Texas for the purposeful direction of activities in Texas, including, without limitation, (a) its role in orchestrating the Divisional Merger, which merger forms a basis for, *inter alia*, certain of the Causes of Action asserted herein, (b) its role in negotiating the Estate Party Settlement, and (c) its role in negotiating the Cure Agreement. By executing the Cure Agreement, Perigrove expressly consented to the jurisdiction and venue before this Court in the event litigation arises between the Trustees and Perigrove in connection with the Cure Agreement.

31. Defendant Perigrove 1018, LLC, is a New York limited liability company and has its principal place of business at 351 Spook Rock Road, Suffern, NY 10901. Isaac Lefkowitz is an investor in Perigrove 1018, LLC. Perigrove 1018 is a “Released Party” and a “Settlement Party” under the Plan confirmed by the Confirmation Order entered by this Court in Houston, Texas, on March 3, 2025. Perigrove 1018 has maintained continuous and systematic contacts with Texas for the purposeful direction of activities in Texas, including, without limitation, (a) its role in orchestrating the Divisional Merger, which merger forms a basis for, *inter alia*, certain of the Causes of Action asserted herein, (b) its role in negotiating the Estate Party Settlement, and (c) its role in negotiating the Cure Agreement. By executing the Cure Agreement, Perigrove 1018

expressly consented to the jurisdiction and venue before this Court in the event litigation arises between the Trustees and Perigrove 1018 in connection with the Cure Agreement.

32. Defendant M2 HoldCo, LLC is a Florida limited liability company and has its principal place of business at 666 NE 125th Street, Suite 212, North Miami, FL 33161. M2 HoldCo, LLC is a wholly owned subsidiary of Perigrove 1018. M2 HoldCo is a “Released Party” and a “Settlement Party” under the Plan confirmed by the Confirmation Order entered by this Court in Houston, Texas, on March 3, 2025. M2 HoldCo has maintained continuous and systematic contacts with Texas for the purposeful direction of activities in Texas, including, without limitation, (a) its role in orchestrating the Divisional Merger, which merger forms a basis for, *inter alia*, certain of the Causes of Action asserted herein, (b) its role in overseeing M2 LoanCo’s role as the lender and administrative agent under the Debtor’s loan facility in the Chapter 11 Case, (c) its role in negotiating the Estate Party Settlement, and (d) its role in negotiating the Cure Agreement. By executing the Cure Agreement, M2 HoldCo expressly consented to the jurisdiction and venue before this Court in the event litigation arises between the Trustees and M2 HoldCo in connection with the Cure Agreement.

33. Defendant M2 LoanCo, LLC is a Florida limited liability company and has its principal place of business at 666 NE 125th Street, Suite 212, North Miami, FL 33161. M2 LoanCo is a wholly owned subsidiary of M2 HoldCo. M2 LoanCo is a “Released Party” and a “Settlement Party” under the Plan confirmed by the Confirmation Order entered by this Court in Houston, Texas, on March 3, 2025. M2 LoanCo has maintained continuous and systematic contacts with Texas for the purposeful direction of activities in Texas, including, without limitation, (a) its role in orchestrating the Divisional Merger, which merger forms a basis for, *inter alia*, certain of the Causes of Action asserted herein, (b) functioning as the lender and

administrative agent under the Debtor's loan facility in the Chapter 11 Case, (c) its role in negotiating the Estate Party Settlement, and (d) its role in negotiating the Cure Agreement. By executing the Cure Agreement, M2 LoanCo expressly consented to the jurisdiction and venue before this Court in the event litigation arises between the Trustees and M2 LoanCo in connection with the Cure Agreement.

34. Defendant PharmaCorr, LLC is a Delaware limited liability company and has its principal place of business at 7400 Plaza Mayor Boulevard, Suite 100, Oklahoma City, OK 73149. PharmaCorr is a "Released Party" and a "Settlement Party" under the Plan confirmed by the Confirmation Order entered by this Court in Houston, Texas, on March 3, 2025. PharmaCorr has maintained continuous and systematic contacts with Texas for the purposeful direction of activities in Texas, including, without limitation, (a) its role in negotiating the Estate Party Settlement, and (c) its role in negotiating the Cure Agreement. By executing the Cure Agreement, PharmaCorr expressly consented to the jurisdiction and venue before this Court in the event litigation arises between the Trustees and PharmaCorr in connection with the Cure Agreement.

35. Defendant Sara Ann Tirschwell is a former Chief Executive Officer for Corizon (December 2021 to May 2022) and a former Chief Executive Officer of YesCare (May 2022 to February 2023). At all relevant times, Ms. Tirschwell resided at 3411 Yoakum Blvd. #2901, Houston, Texas 77006. Ms. Tirschwell is a "Released Party" under the Plan confirmed by the Confirmation Order entered by this Court in Houston, Texas on March 3, 2025. Ms. Tirschwell was the Chief Executive Officer for Corizon on the date of the Divisional Merger, at which time Corizon was a Texas Corporation. Ms. Tirschwell has maintained continuous and systematic contacts with Texas for the purposeful direction of activities in Texas, including, without limitation, her role in orchestrating the Divisional Merger, which merger forms a basis for, *inter*

alia, certain of the Causes of Action asserted herein. Upon information and belief, Ms. Tirschwell currently maintains an office at 800 Westchester Avenue, Suite S-520, Rye Brook, New York 10573.

36. Defendant Ayodeji Olawale Ladele is a former Executive Vice President and Chief Medical Officer for Corizon and YesCare. Mr. Ladele is a “Released Party” under the Plan confirmed by the Confirmation Order entered by this Court in Houston, Texas, on March 3, 2025. Mr. Ladele was the Executive Vice President and Chief Medical Officer for Corizon on the date of the Divisional Merger, at which time Corizon was a Texas Corporation. Mr. Ladele has maintained continuous and systematic contacts with Texas for the purposeful direction of activities in Texas, including, without limitation, his role in orchestrating the Divisional Merger, which merger forms a basis for, *inter alia*, certain of the Causes of Action asserted herein. Upon information and belief, Mr. Ladele resides in Panama City Beach, Florida, and regularly transacts business, including with and at the direction of Mr. Lefkowitz, in this District.

37. Defendant Beverly Michelle Rice is a former Corporate Controller for Corizon and the current Corporate Controller for YesCare. Ms. Rice is a “Released Party” under the Plan confirmed by the Confirmation Order entered by this Court in Houston, Texas, on March 3, 2025. Ms. Rice was the Corporate Controller for Corizon on the date of the Divisional Merger, at which time Corizon was a Texas Corporation. Ms. Rice has maintained continuous and systematic contacts with Texas for the purposeful direction of activities in Texas, including, without limitation, her role in orchestrating the Divisional Merger, which merger forms a basis for, *inter alia*, certain of the Causes of Action asserted herein. Upon information and belief, Ms. Rice resides in Nashville, Tennessee, and regularly transacts business, including with and at the direction of Mr. Lefkowitz, in this District.

38. Defendant Jeffrey Scott King is a former Chief Legal Officer at Corizon and current Executive Vice President and Chief Legal Officer at YesCare. Mr. King is a “Released Party” under the Plan confirmed by the Confirmation Order entered by this Court in Houston, Texas, on March 3, 2025. Mr. King was the Chief Legal Officer for Corizon on the date of the Divisional Merger, at which time Corizon was a Texas Corporation. Mr. King has maintained continuous and systematic contacts with Texas for the purposeful direction of activities in Texas, including, without limitation, his role in orchestrating the Divisional Merger, which merger forms a basis for, *inter alia*, certain of the Causes of Action asserted herein. Upon information and belief, Mr. King resides in Brentwood, Tennessee, and regularly transacts business, including with and at the direction of Mr. Lefkowitz, in this District.

39. Defendant Jennifer Lynne Finger is a former Assistant General Counsel at Corizon and current Assistant General Counsel at YesCare. Ms. Finger is a “Released Party” under the Plan confirmed by the Confirmation Order entered by this Court in Houston, Texas, on March 3, 2025. Ms. Finger was the Assistant General Counsel for Corizon on the date of the Divisional Merger, at which time Corizon was a Texas Corporation. Ms. Finger has maintained continuous and systematic contacts with Texas for the purposeful direction of activities in Texas, including, without limitation, her role in orchestrating the Divisional Merger, which merger forms a basis for, *inter alia*, certain of the Causes of Action asserted herein. Upon information and belief, Ms. Finger resides in Brentwood, Tennessee, and regularly transacts business, including with and at the direction of Mr. Lefkowitz, in this District.

40. Defendant Frank Jeffrey Sholey is a former Chief Financial Officer at Corizon and current Chief Executive Officer at YesCare. Mr. Sholey is a “Released Party” under the Plan confirmed by the Confirmation Order entered by this Court in Houston, Texas, on March 3, 2025.

Mr. Sholey was the Chief Financial Officer for Corizon on the date of the Divisional Merger, at which time Corizon was a Texas Corporation. Mr. Sholey has maintained continuous and systematic contacts with Texas for the purposeful direction of activities in Texas, including, without limitation, his role in orchestrating the Divisional Merger, which merger forms a basis for, *inter alia*, certain of the Causes of Action asserted herein. Mr. Sholey assumed the role of Chief Executive Officer of YesCare in February of 2023 upon Ms. Tirschwell's departure. Upon information and belief, Mr. Sholey resides in Brentwood, Tennessee, and regularly transacts business, including with and at the direction of Mr. Lefkowitz, in this District.

41. Defendants Does 1-50 are persons who may have been transferred any assets of any of the named Defendants, including but not limited to their business opportunities in relation to continued or new healthcare services.

FACTUAL ALLEGATIONS

I. Corizon Health

42. Corizon was a nationwide provider of correctional healthcare, serving multiple states. In the ordinary course of business, Corizon entered into agreements with various (typically governmental) entities under which Corizon would provide, or arrange for the provision of, healthcare services to certain inmates or detainees of the contract counterparty.

43. For most of its history, until the mid-2010s, Corizon's business was financially successful. Near the end of the decade, however, the company began to witness the loss of key contracts and mounting liabilities, largely driven by claims asserted by incarcerated individuals alleging mistreatment or inadequate healthcare.

44. In June 2020, the Flacks Group, a global investor in special situations headquartered in Miami, Florida, acquired Corizon's operations and its existing debt. The Flacks Group viewed Corizon's pharmacy subsidiary, PharmaCorr, LLC, as a potentially profitable

standalone business. The Flacks Group began effectuating a series of transactions to split off and sell PharmaCorr.

45. In late November and early December 2021, members of the Flacks Group were introduced to Isaac Lefkowitz and other investors as potential buyers for PharmaCorr. After a week of negotiations, Mr. Lefkowitz and the other investors in Perigrove 1018, LLC, acquired the entire portfolio of companies from the Flacks Group.

46. As of December 7, 2021, Perigrove 1018⁵ owned or controlled Corizon and its affiliates, including (a) M2 HoldCo, LLC, which itself owned M2 EquityCo, LLC and M2 LoanCo, LLC, (b) Valitas Intermediate Holdings, Inc., which itself owned Valitas Health Services, Inc., Corizon Health, Inc., Corizon Health of New Jersey, LLC, and Corizon, LLC, and (c) M2/PharmaCorr Holdings, LLC, which owned PharmaCorr.

II. Corizon Was a Mere Instrumentality

47. Corizon and its affiliates were structured as a group of affiliated entities, tied together through related-party loans and contracts. Perigrove 1018 and Mr. Lefkowitz operated Corizon as a mere instrumentality, extracting substantial value for themselves while providing inadequate healthcare to inmates and failing to pay third parties.

48. Perigrove 1018 and Mr. Lefkowitz operated Corizon in a manner that disregarded its separateness, caused Corizon to enter into agreements with related parties that were not arm's length transactions, failed to observe corporate formalities, co-mingled assets, including bank accounts, failed to maintain business records, and utilized corporate funds for personal purposes. Various mechanisms were used to extract funds.

⁵ Upon information and belief, Perigrove and Perigrove 1018 are alter egos of each other and do not have a separate existence. From this point forward, all factual allegations and requests for relief in this Complaint regarding Perigrove 1018 apply equally to Perigrove.

A. Consulting Agreement with Geneva Consulting, LLC

49. One such mechanism was a Consulting Agreement with Geneva Consulting, LLC (“Geneva”). Geneva and Perigrove 1018 share common directors and authorized representatives, including Mr. Lefkowitz.

50. In December 2021, Corizon’s immediate parent company, Valit s Health Services, Inc. (“Valit s Health”), entered into a Consulting Agreement with Geneva Consulting, LLC (“Geneva”). Mr. Lefkowitz signed the Consulting Agreement as the “Interim CEO” for Valit s.

51. Mr. Lefkowitz directed James Hyman, the then-CEO of Corizon, and Jeff Sholey, the then-CFO of Corizon, to transfer substantial sums to Geneva under the Consulting Agreement.

52. On December 8, 2021, Corizon transferred \$3 million to Geneva, purportedly as a retainer required under the Consulting Agreement. Corizon then transferred \$500,000 per month for the subsequent five (5) months, purportedly for “Corporate Restructuring” services under the Consulting Agreement. In all, Corizon transferred \$5.5 million to Geneva:

12/9/2021	\$3,000,000.00
1/11/2022	\$500,000.00
2/7/2022	\$500,000.00
3/1/2022	\$500,000.00
4/1/2022	\$500,000.00
5/2/2022	\$500,000.00
Total to Geneva	\$5,500,000.00

53. Mr. Lefkowitz, as corporate representative for Geneva admitted that Geneva could not identify any services, consulting or otherwise, Geneva provided to Corizon. The transfers to Geneva were in exchange for no value whatsoever.

B. Signature Account / Transfers to M2 LoanCo

54. Another such mechanism to siphon funds were company bank accounts at Signature Bank (the “Signature Accounts”), which included an operating account in the name of Corizon

LLC (the “Corizon Signature Account”). In December 2021, Mr. Lefkowitz and his business partners opened bank accounts at Signature Bank purportedly in the name of Corizon and that subsidiary. Corizon’s other bank accounts were at Bank of America.

55. Perigrove 1018’s members were the sole signers on the Signature Accounts. Corizon’s CFO and existing management did not have access to them.

56. Between December 2021 and November 2022, Perigrove 1018 and Mr. Lefkowitz siphoned \$24.5 million out of Corizon by transferring funds from Corizon’s Bank of America accounts to the Signature Accounts, and then to M2 LoanCo:

12/29/2021	\$10,000,000.00
12/30/2021	\$5,000,000.00
1/4/2022	\$2,300,000.00
1/5/2022	\$600,000.00
1/31/2022	\$5,000,000.00
2/18/2022	\$600,000.00
3/8/2022	\$10,000,000.00
3/9/2022	(\$10,000,000.00)
5/17/2022	\$1,000,000.00
11/14/2022	\$25,572.19
11/14/2022	\$12,583.00
Total to M2 LoanCo	\$24,538,155.19

57. At all relevant times, M2 LoanCo had two directors: Mr. Lefkowitz and Alan Rubenstein. M2 LoanCo had no employees and did not maintain e-mail records on its own server. Upon information and belief, after the foregoing funds were transferred to the Signature Accounts, they were then funneled to Perigrove.

C. Other Perigrove 1018 and Lefkowitz-Related Parties

58. In addition to the \$30 million identified above, Corizon made additional payments totaling approximately \$956,700 paid to Amerisource Bergen—a third-party vendor—to satisfy PharmaCorr’s obligations:

1/31/2022	\$500,000.00
2/15/2022	\$456,707.08
Total to Amerisource Bergen	\$956,707.08

59. Upon information and belief, Perigrove 1018 and Mr. Lefkowitz commingled with the funds and assets of Corizon and the other entities in its organization structure in a manner that disregarded corporate separateness and permitted Perigrove 1018 and Mr. Lefkowitz to treat Corizon's bank accounts and revenue stream as personal assets.

60. Upon information and belief, Perigrove 1018 and Mr. Lefkowitz diverted Corizon's funds and assets to enrich themselves at the expense of Corizon's operations. And, upon information and belief, because of Perigrove 1018's and Mr. Lefkowitz's abuse of the corporate form, Corizon was undercapitalized such that it provided substandard healthcare and was unable to cover its exposure to tort claims.

III. Personal Injury and Wrongful Death Claims

61. Despite bidding on and agreeing to contracts with several states and counties to provide healthcare to incarcerated individuals, Corizon failed to provide the level of care that it promised. This resulted in claims being asserted by incarcerated individuals alleging mistreatment or inadequate healthcare and, in many cases, their family members following the deaths of such individuals. The following cases are offered for illustrative purposes only to show examples of the damage suffered by these individuals.

A. Daniel Allard

62. Daniel Allard's grandmother—Aanda Slocum—filed a wrongful death case against Corizon in the Arizona District Court, *Estate of Daniel Allard v. Corizon Health LLC*, Case 4:18-cv-00044-JCH. Mr. Allard had about one year left of a 2½ year sentence in an Arizona prison for attempted trafficking of stolen property.

63. Mr. Allard was found by a prison employee lying in brown vomit. He was taken to Corizon's prison medical facility with bleeding from his head and nose.

64. Despite clear signs of a traumatic head injury from a likely assault and deteriorating symptoms, Corizon personnel did not call for emergency medical help for over two hours.

65. Ignoring medical advice to fly Mr. Allard immediately to an emergency room, he was driven by ambulance to a Bisbee airport for helicopter transport to a Tucson hospital, where he died three days later.

B. David J. Hall

66. In Maryland, a jury awarded David J. Hall \$3 million against Corizon for failing to treat a wrist fracture that had collapsed and required extensive surgery.

67. Mr. Hall was provided only an Ace bandage and told his injury would "self-heal." The jury's award was reduced to \$770,000 under a Maryland statute.

C. Rachel Garwood

68. Rachel Garwood was an incarcerated inmate at the Women's Huron Valley Correction Facility ("WHV"), where Corizon was the primary healthcare provider. In December of 2018, Ms. Garwood developed a red rash with dry skin and pimple-like spots on the backs of her knees, between her thighs, and between her fingers. In January of 2019, Ms. Garwood's cellmate tested positive for scabies—microscopic mites that cause significant irritation.

69. The cellmate was not quarantined, nor was Ms. Garwood reassigned to another cell or similarly tested for scabies. Ms. Garwood then put in a request to Corizon seeking treatment for her own rash. This request was ignored.

70. Between January and February of 2019, Ms. Garwood's rash spread rapidly and tormented her. The itching was unbearable, and she scratched to the point of bleeding. During this time, she sent several more requests to Corizon for treatment. All were ignored.

71. In March of 2019, Ms. Garwood was finally seen by a nurse employed by Corizon, who misdiagnosed her with eczema. Improperly diagnosed and untreated, Ms. Garwood's scabies developed into a painful boil on her buttocks. In April 2019, Ms. Garwood sought treatment again. This was ignored.

72. Several days later, the boil expanded and popped, allowing green pus to seep out of the open wound. Within a matter of days, the resulting abscess measured nearly five inches in diameter and caused her excruciating pain.

73. A WHV guard intervened, and the abscess was removed, leaving permanent scarring. Ms. Garwood represents the class of WHV litigants who filed personal injury claims against Corizon for its failure to appropriately respond to the outbreak and treat its victims.

D. Kohchise Jackson

74. In 2019, Kohchise Jackson brought claims against Corizon, asserting that Corizon was deliberately indifferent to his medical needs in violation of the Eighth Amendment.

75. Specifically, in or around July 2016, while serving as a pre-trial detainee, Mr. Jackson developed a colovesical fistula, or a hole in the tissue that separates the large intestine from the bladder. This condition resulted in repeated bladder infections, urinary tract infections, high fevers, chills, nausea, vomiting, and pain.

76. In December 2016, Mr. Jackson underwent a procedure designed to provide temporary relief—*i.e.*, he was outfitted with a colostomy bag. Following this procedure, however, Corizon denied Mr. Jackson's requests for a colostomy reversal surgery.

77. This required Mr. Jackson to live with a colostomy bag until his detention concluded nearly three years later, in May 2019. Mr. Jackson's prolonged dependence on a colostomy bag resulted in negative physical and psychological ramifications, including odor, vomiting, difficulty eating, assaults from other prisoners, anxiety, and stress.

78. In April 2026, following an eight-day trial, a jury awarded Mr. Jackson \$7.5 million in non-economic damages and \$300 million in punitive damages.

IV. Commercial Claims

79. Corizon also failed to pay commercial creditors, including hospitals. The following cases are offered for illustrative purposes only to show examples of the damage suffered by these creditors.

A. St. Luke's Health System, Ltd.

80. St. Luke's Health System, Ltd. ("St. Luke's") provided medical services to inmates at Corizon's behest for an agreed-upon rate set forth in a 2011 memorandum of understanding. In July of 2014, Corizon unilaterally abandoned the fee agreement and refused to pay St. Luke's more than the substantially lower Medicaid rates.

81. Separately, in 2019, St. Luke's and Corizon entered into a hospital services agreement, under which, starting in 2021, Corizon refused to pay all claims.

82. St. Luke's alleged that by the time the Debtor filed for bankruptcy, the Debtor owed St. Luke's (i) \$14,150,026 in underpayments for services rendered, (ii) an additional \$15,354,223 in statutory interest of 1% per month on the underpayments; (iii) \$1,595,901.36 in unpaid outstanding claims under the hospital services agreement; and (iv) \$204,369.78 in contracted interest on the unpaid claims; an aggregate sum of \$31,314,520.14.

B. Capital Region Medical Center

83. Capital Region Medical Center ("Capital Region"), together with the Curators of the University of Missouri ("University of Missouri") and Corizon, entered into a hospital services agreement under which Capital Region would provide health care services to certain correctional facility inmate patients or detainees for whom Corizon was contractually obligated to arrange care.

Beginning in January 2020, Corizon refused to pay Capital Region and the University of Missouri the amounts owed under the hospital services agreement.

84. This continued until November 2021. Capital Region and the University of Missouri made numerous attempts to secure payment for amounts due, but Corizon refused to pay while concurrently assuring Capital Region of its future intent to pay.

85. Capital Region expended significant resources attempting to litigate for the monies owed under the hospital service agreement, before its action was stayed. Capital Region alleged that by the time the Debtor filed for bankruptcy, the Debtor owed Capital Region \$23 million in unpaid claims, as well as a 1% contractually agreed-upon monthly interest rate.

C. Maxim Healthcare Staffing Services, Inc.

86. The parent company of Maxim Healthcare Staffing Services, Inc. (“Maxim”) and Corizon entered into a master services agreement under which, after assignment, Maxim would supply licensed healthcare providers as supplemental staffing to Corizon upon request. Beginning in January 2021, Corizon began missing payments.

87. Throughout 2021 and 2022, Maxim demanded payment on multiple occasions, but, save for a few sporadic exceptions, Corizon failed to pay its delinquent obligations under the master service agreement. Maxim alleged that by the time the Debtor filed for bankruptcy, the Debtor owed Maxim an aggregate sum of \$4,937,284.91.

D. Saint Alphonsus Health System, Inc.

88. Saint Alphonsus Health System, Inc. (“Saint Alphonsus”) entered into a service agreement with Corizon under which Saint Alphonsus would provide health care services to inmates brought to it by Corizon for a negotiated rate.

89. In May of 2014, Corizon abandoned the agreed-upon rate and belligerently refused to pay Saint Alphonsus any amount above the substantially lower Medicaid rate.

90. Beginning in February 2021, Corizon took its belligerence one step further, stopping all payments to Saint Alphonsus altogether. For eight months, Corizon solicited and secured medical services from Saint Alphonsus for inmates under the service agreement without a single reimbursement. Saint Alphonsus alleged that by the time the Debtor filed for bankruptcy, the Debtor owed Saint Alphonsus an aggregate sum of \$15,097,225.24.

V. Project Orange

91. Despite its profitability during the 2010s, when Perigrove 1018 acquired Corizon in December 2021, it was facing significant financial headwinds, at least in part due to tort and commercial litigation risks arising from cost-minimization strategies.

92. In December 2021, Mr. Lefkowitz directed Corizon to hire Sara Tirschwell as its Chief Executive Officer. Sara Tirschwell had prior experience working with companies in distressed situations. She was a resident of Houston, Texas, and a graduate of Rice University in Houston, Texas. Seeking to curtail these mounting risks, Corizon and its owners sought to shield their companies from tort litigation while effectively looting the business.

93. They ultimately decided to implement a restructuring tactic colloquially referred to as the “Texas Two-Step.” This tactic, which has been used in connection with several high-profile bankruptcies, involves a divisional merger under Texas law in which a subsidiary splits its assets and liabilities between two entities.

94. One entity—“TortCo”—will house all the subsidiary’s tort liabilities. The other entity—“GoodCo”—will be vested with the subsidiary’s productive assets and favored liabilities. TortCo will agree to indemnify the entire non-debtor corporate family for the tort liability and then subsequently file for bankruptcy, permitting TortCo to enjoin all tort liability litigation against all non-debtor affiliates and other indemnified parties. Essentially, the Texas Two-Step is designed

to provide the debtor and its non-debtor affiliates with the benefits of bankruptcy without imposing its burdens on operating companies with productive assets.

95. In late 2021 and early 2022—when Perigrove 1018 and Mr. Lefkowitz were looking to offload Corizon’s liabilities—the Texas Two-Step appeared to offer the Defendants an easy bankruptcy solution.

96. In or around January 2022, Mr. Lefkowitz met with White & Case LLP to advise on and facilitate a two-step process that would enable Perigrove 1018 and Mr. Lefkowitz to retain the value that they were extracting from Corizon and shield future business revenue from Corizon’s historical liabilities. This endeavor was code-named “Project Orange.”

97. On May 1, 2022, White & Case delivered a presentation regarding Project Orange to Corizon, emphasizing that the goals of any transaction would be to (a) minimize the disruption to ongoing business, (b) best position the business to win new contracts, (c) retain and incentivize employees to remain part of the business, and (d) minimize the risk that Corizon would be forced to liquidate.

98. White & Case’s presentation advised Corizon to separate its “current business and related secured and unsecured liabilities” from its “historical liabilities.”

99. Current business and favored liabilities would be vested in a new entity named CHS TX, Inc., while the disfavored historical liabilities, including the tort-based claims, would be retained by Corizon. CHS TX would then be acquired by a newly formed entity, YesCare.

100. Under this structure, Corizon would be responsible for managing the disfavored liabilities, while Corizon’s existing business and future business opportunities would be funneled to YesCare and its wholly owned subsidiaries.

VI. Implementing the Fraud

101. Mr. Lefkowitz and Perigrove 1018 decided to move forward with the proposed transaction, which was designed to hinder, delay, and defraud Corizon's creditors. They did so by implementing the proposed transactions through fraud.

A. The Creation of YesCare

102. On January 31, 2022, YesCare filed a *Certificate of Formation For-Profit Corporation* dated January 26, 2022, with the Texas Secretary of State. See **Exhibit A**, attached hereto. This Certification identified Sara Tirschwell, the then-Chief Executive Officer of Corizon, as YesCare's sole director, and 3411 Yoakum Blvd. #2901, Houston, Texas 77006 (a luxury apartment building in Houston's Montrose and Museum District area), as YesCare's business address and Sara Tirschwell's address.

103. The 2022 *Foreign Profit Corporation Annual Report* for Corizon dated April 19, 2022, identifies the following individuals as officers or directors of Corizon: Sara Tirschwell (CEO and Director), Jeffrey F. Sholey (CFO), Scott J. King (SEC), Jennifer Finger (Asst. Secretary), Maya Patel (Asst. Secretary), Tracy Bartoli (Asst. Secretary), Ayodeji Ladele, M.D. (CMO), David Gefner (Director, Chairman), Abe Goldberger (Director, Vice Chairman), Isaac Lefkowitz (Director), and Jay Leitner (Director). See **Exhibit B**, attached hereto. This report further identified Corizon's principal place of business as 205 Powell Place, Suite 104, Brentwood, Tennessee 37027.

B. Funnel New Business to Newly Formed YesCare Entities

104. YesCare then formed several operating subsidiaries, including CHS Alabama, LLC, and CHS Arizona, LLC, in the following months. Each of these entities was a YesCare subsidiary. Sara Tirschwell, the CEO of Corizon, was listed as the manager for these entities.

105. Corizon executives, including CEO Sara Tirschwell, and CLO Scott King, and others, pitched all new RFPs under the newly formed entities—CHS AL, LLC (“CHS AL”) and CHS AZ, LLC (“CHS AZ”). New contracts arising from these efforts resulted in new business being funneled away from Corizon to YesCare.

106. At this time, YesCare had no employees. Corizon executives pitched the CHS entities as being comprised of Corizon clinical and administrative employees.

107. On February 11, 2022, Mr. Lefkowitz sent an email to Ms. Tirschwell, Mr. King, and Mr. Sholey, and indicated that in response to the Arizona RFP the executives should frame CHS AZ as a “wholly owned subsidiary of: YesCare” and a “predominantly woman owned Company comprised of former Corizon clinical and administrative employees” that was “[m]anaged by Geneva Consulting, a wholly owned subsidiary of: Genesis Healthcare a publicly traded Company (GENN).” See **Exhibit C**, attached hereto.

108. On March 22, 2022, consistent with Mr. Lefkowitz’s directions, CHS AZ submitted a proposal for a contract with the Arizona Department of Corrections, Rehabilitation & Reentry (“ADCRR”). This bid was submitted on YesCare letterhead, but the cover email was sent from “Holly.Rawnsley@corisonhealth.com.” See **Exhibit D**, attached hereto. CHS AZ described itself as “a YesCare Company” that was formed on February 11, 2022, for the “sole purpose of bidding and providing inmate correctional health care to the inmates in the care of the ADCRR.”

109. Corizon executives pitched YesCare and CHS AZ as being comprised of Corizon’s clinical and administrative employees and having back-office and administrative support from Geneva Consulting LLC, a wholly owned subsidiary of Genesis Healthcare, Inc.

110. On April 8, 2022, the State of Alabama Department of Corrections (“ADOC”) announced that it was accepting proposals from correctional healthcare providers for its

correctional facilities. At this time, ADOC was mired in an eight-year-old federal lawsuit over the medical and mental health care it provided to inmates. U.S. District Judge Myron Thompson ruled in 2017 that Alabama's mental health care was "horrendously inadequate."

111. YesCare submitted a proposal to ADOC. On July 5, 2022, the Alabama Department of Corrections announced that it had selected YesCare, based in Brentwood, Tennessee, over four other proposals from Centurion, Vital Core, Wellpath, and Wexford Health (ADOC's then-current provider). *See Exhibit E*, attached hereto.

112. The ADOC did not disclose any cost figures, but ADOC Commissioner John Hamm stated that an RFP committee reviewed the five proposals and selected YesCare based on a combination of "quality and overall cost." The ADOC described the newly formed YesCare as having more than 40 years of correctional health care experience at more than 475 facilities.

113. On August 8, 2022, the ADOC rescinded the prison health care contract award to YesCare. The ADOC announced it was reissuing its September request for proposals. However, on December 2, 2022, ADOC awarded "CHS AL, LLC, d.b.a. YesCare" a contract scheduled to pay \$1,064,044,666 from April 1, 2023, through September 30, 2027, and over \$235 million incremental increase in annual revenue. YesCare's final contract with the ADOC, dated February 2023, was signed by Jeffrey Scott King. *See Exhibit F*, attached hereto.

114. A cloud hung over the ADOC contract. As reported in the press, one of ADOC's primary private attorneys, Bill Lunsford, had previously held a seat on YesCare's Board of Advisors. Mr. Lunsford resigned from YesCare's Board of Advisors before new bids were submitted in September of 2022. However, there was sufficient appearance of impropriety that the ADOC felt the need to redo the process before selecting YesCare.

115. Mr. Lefkowitz was at the center of these efforts. Emails and documents show that Mr. Lefkowitz himself registered CHS AL, LLC with the Internal Revenue Service to obtain an employer identification number (EIN). *See Exhibit G*, attached hereto.

116. Jeffrey Scott King and other executives made mail forwarding arrangements for the “new state LLCs.” *See Exhibit H*, attached hereto.

117. On April 6, 2022, Tracy Bartoli, Corizon’s Director of Legal Services, sent Jeffrey Scott King, Corizon’s Chief Legal Officer, an Excel spreadsheet that identified the newly established CHS entities, such as CHS AZ and CHS AL, as well as several others and planned CHS entities. *See Exhibit I* and *Exhibit J*, attached hereto. The spreadsheet identified Sara Tirschwell—Corizon’s Chief Executive Officer—as the “Member” and “Manager” of the newly established CHS entities. This activity reflects a concerted, detailed effort by Perigrove 1018, Mr. Lefkowitz, and Corizon’s directors and officers to move business opportunities away from Corizon in the lead-up to the divisional merger (discussed below).

118. The CHS AL and CHS AZ entities represent at least two occasions in the months preceding the divisional merger where, when it came time to bid for new contracts, instead of doing so as part of Corizon, Mr. Lefkowitz and the Corizon management team planned to establish entities for each state to shift the business away from Corizon.

119. A series of additional entities were formed between February 11, 2022, and April 5, 2022, including CHS FL, CHS GA, CHS KS, CHS NH, CHS New Jersey, CHS MO, and CHS NY. These entities were managed by YesCare and Sara Tirschwell.

120. There were also more than a dozen entities listed on an internal document as “To Be Filed,” apparently for the purpose of bidding on new contracts in those respective states close

to times when such contracts were available for bidding, including: CHS KY, CHS MD, CHS MI, CHS NM, CHS PA, CHS VA, CHS WY. *See Exhibit K*, attached hereto.

121. This internal document also identified the states of California, Indiana, Massachusetts, Mississippi, Nevada, and Tennessee as “in pipeline.”

122. No detail was too small to effectuate this scheme. In one February 11, 2022 email, for example, defendant CLO Jeffrey Scott King directed a change from Corizon letterhead to YesCare letterhead after “talking to Isaac [Lefkowitz] and Sara [Tirschwell]” for writing to Arizona. *See Exhibit L*, attached hereto. Mr. King also asked that the phrase “YesCare, fka Corizon Health” be omitted from their response. CHS AZ and possibly other CHS entities were representing themselves as mere continuations of Corizon before the divisional merger.

C. The Divisional Merger

123. Next, as described below, Perigrove 1018 and Mr. Lefkowitz led the implementation of the Divisional Merger.

124. On April 7, 2022, CHS Care TX, LLC, filed a *Certificate of Formation Limited Liability Company* with the Texas Secretary of State (Filing # 804510271). *See Exhibit M*, attached hereto. This Certificate identified YesCare Corp., 3411 Yoakum Blvd., Suite 2901, Houston, Texas 77006, as CHA Care TX, LLC’s sole manager, and Sara Tirschwell, 3411 Yoakum Blvd., Suite 2901, Houston, Texas 77006, as CHS Care TX, LLC’s sole organizer.

125. On April 28, 2022, Corizon filed a *Certificate of Conversion of a Delaware Corporation to a Texas Corporation*, thereby converting Corizon from a Delaware corporation to a Texas Corporation. *See Exhibit N*, attached hereto. Jeffrey Scott King, Corizon’s Chief Legal Officer, signed this Certificate. Corizon, LLC, a Missouri limited liability company, and Corizon Health of New Jersey, LLC, a New Jersey limited liability company, remained subsidiaries of Corizon as of this date.

126. On April 28, 2022, Valitas Health Services, Inc. filed a *Certificate of Conversion of a Delaware Corporation to a Texas Corporation*, thereby converting Valitas Health Services, Inc. from a Delaware corporation to a Texas Corporation. See **Exhibit O**, attached hereto. Jeffrey Scott King, Corizon's Chief Legal Officer, signed this Certificate

127. On May 3, 2022, Corizon filed a *Certificate of Merger Combination Merger Business Organization Code* with the Texas Secretary of State, reflecting the merger of Corizon Health, Inc., Valitas Health Services, Inc., Corizon, LLC, and Corizon Health of New Jersey, LLC, with Corizon Health, Inc. as the surviving entity. See **Exhibit P**, attached hereto. Valitas Health Services, Inc., Corizon, LLC, and Corizon Health of New Jersey, LLC did not survive the merger. Jeffrey Scott King, Corizon's Chief Legal Officer, signed this Certificate.

128. The Certificate identified 205 Powell Place, Suite 104, Brentwood, Tennessee 37027 as the principal place of business for all the merger parties, including Corizon, as the surviving entity. Following the merger, Corizon was vested with all assets and liabilities of Corizon, Valitas Health Services, Inc., Corizon, LLC, and Corizon Health of New Jersey, LLC.

129. On May 3, 2022, Corizon filed a *Certificate of Merger Domestic Entity Divisional Merger Business Organization Code* with the Texas Secretary of State to form CHS TX, Inc. pursuant to a plan of merger under Section 3.0006 and Chapter 10 of the Texas Business Organization Code. See **Exhibit Q**, attached hereto. According to this Certificate, CHS TX's initial directors were Sara Tirschwell, Jeffrey Scott King, and Jeff Sholey. Sara Tirschwell was identified as the Organizer.

130. Along with the divisional merger certificate, Corizon filed a *Certificate of Formation* for CHS TX, Inc. with the Texas Secretary of State, which along with the divisional

merger, became effective on May 5, 2022. *See Exhibit R*, attached hereto. On or about May 5, 2022, YesCare appointed Sara Tirschwell as its Chief Executive Officer.

131. On May 11, 2022, the Texas Secretary of State approved and accepted the *Certificate of Merger and Certificate of Formation* for CHS TX, Inc., effective as of May 5, 2022. CHS TX was subsequently acquired by YesCare. *See Exhibit S*, attached hereto.

132. M2 LoanCo, LLC and the Debtor agreed to a funding agreement (the “Funding Agreement”) pursuant to which M2 LoanCo, LLC would pay or cause to be paid funding to Corizon up to an aggregate cap of \$15 million for payment of Corizon’s costs of operations and certain liabilities that arose prior to the Divisional Merger.

133. On May 16, 2022, UCC-1 Financing Statements were filed with the Texas Secretary of State identifying YesCare Corp.’s and CHS TX, Inc.’s mailing address as 205 Powell Place, Suite 104, Brentwood, Tennessee 37027. *See Exhibit T* and *Exhibit U*, attached hereto.

134. On June 1, 2022, Corizon filed a *Certificate of Amendment with the Texas Secretary of State* and changed its name from Corizon Health, Inc. to Tehum Care Service, Inc. This Certificate was signed by Isaac Lefkowitz. *See Exhibit V*, attached hereto.

135. Upon information and belief, Mr. Lefkowitz is conversant in Hebrew and the word “Tehum” is a translation of the Hebrew “תְּהוֹם,” meaning “abyss,” often used to describe a chaotic and formless state of the world.

136. Pursuant to the Divisional Merger, the Debtor, formerly Corizon and now Tehum, remained in existence and was allocated and remained vested with all inactive and expired customer contracts, as well as all historical liabilities related to such contracts, as well as extensive tort liabilities.

137. The purported consideration received by Tehum in the Divisional Merger was the release from its purported secured debt obligations to M2 LoanCo, which were allocated to CHS TX, \$1 million in cash from the Corizon accounts (remaining cash going to the transferees), and the right to draw on the Funding Agreement.

138. The practical effect of the Divisional Merger was for Corizon to split its assets and liabilities among two entities. Tehum continued to house the disfavored liabilities, including the tort claims asserted by the inmates and their families, as well as liabilities owed to certain vendors and terminated employees. CHS TX was vested with Corizon's productive assets and its favored liabilities and became a YesCare subsidiary. Upon information and belief, Perigrove 1018's and Mr. Lefkowitz's intent was for YesCare to function as a mere continuation of Corizon.

D. The Fairness Opinion and Forged Bank Statement

139. In connection with the Divisional Merger, ("FTI") was engaged to issue a fairness opinion in connection with the Divisional Merger. Mr. Lefkowitz and the other architects of the Divisional Merger wanted a third-party opinion that the transaction was "fair" to the company's unsecured creditors when compared with a restructuring scenario, in order to help counter any subsequent allegations or claims that the transaction constituted a fraudulent transfer. On May 1, 2022, FTI issued a fairness opinion (the "Fairness Opinion") containing a conclusion to that effect.

140. Contrary to the conclusions in the Fairness Opinion, FTI did not, in fact, confirm the fairness of the Divisional Merger. By its express terms, FTI's Fairness Opinion was predicated on factual information provided by Corizon, upon which FTI relied without confirming its accuracy. FTI did not conduct wide-scale due diligence.

141. FTI was affirmatively and intentionally misled. In order to obtain the Fairness Opinion, Corizon provided FTI records relating to its operations, bank accounts, and other

financials, including accounting and bank records that showed \$22.3 million in cash maintained in the Corizon Signature Account.

142. In reality, that cash had been stolen by Mr. Lefkowitz and his business partners months before FTI put pen to paper, and FTI's analysis featured a document Mr. Lefkowitz forged as part of his scheme to cover up that fact.

143. Soon after creating the Signature Accounts, Mr. Lefkowitz began periodically directing Corizon accounting personnel to transfer funds to those accounts from Corizon's existing operating accounts. When Corizon employees asked questions about the millions of dollars being sent to accounts no one at Corizon could access, Mr. Lefkowitz told them the funds were being held in the Signature Accounts for Corizon's benefit.

144. Corizon's accounting department kept track of the transfers to the Signature Accounts and, believing the funds remained there and readily available for the company, included those amounts as assets in providing information to FTI for the Fairness Opinion. But FTI could not conduct its analysis of the Corizon books and records without some level of verification that the financials were in order and devoid of obvious fraud. This meant that any summary of company assets held in bank accounts required actual bank statements in order to be verified—a tall order because no one in Corizon's accounting department (or anywhere else at the company) had access to the Signature Accounts or accompanying statements.

145. Mr. Lefkowitz and the other Defendants had a problem – FTI needed to confirm the amounts in the Signature Accounts, but providing the actual account statements would reveal their fraud to FTI and the Corizon accounting department. As of February 28, 2022, rather than the \$22.3 million the company's accounting department believed remained in the account, the

account contained a paltry \$12,583.00.⁶ Mr. Lefkowitz stalled, but by late April, as the deadline for the Fairness Opinion and the planned Divisional Merger date approached, he had to provide evidence of the funds.

146. Mr. Lefkowitz solved the problem by falsifying a bank statement for the Signature Bank Account. On April 28, 2022, he provided Corizon employees and FTI with a statement purportedly showing that Corizon had \$22,306,821.78 in the Corizon Signature Account as of February 28, 2022. Three days later, Corizon's CFO sent FTI a Management Representation Letter stating that "[a]s of February 28, 2022, the Company's subsidiary Corizon, LLC held cash of approximately \$22.3 million in a bank account that is not subject to a deposit account control agreement in favor of the collateral agent" under the company's existing secured debt, and FTI referenced this and other less blatant questionable statements of management in its flawed analysis.

VII. YesCare as the Mere Continuation of Corizon

147. Following the Divisional Merger, YesCare operated as a mere continuation of Corizon. YesCare continued to operate the business once operated by Corizon without interruption. YesCare and CHS TX occupied the same principal place of business as Corizon at 205 Powell Place, Suite 104, Brentwood, Tennessee 37027.

148. There was a continuity of management. Following the Divisional Merger, in May of 2022, (a) Sara Tirschwell, the former Chief Executive Officer for Corizon, became the Chief Executive Officer for YesCare, (b) Ayodeji Olawale Ladele, the former Executive Vice President and Chief Medical Officer for Corizon, became the Executive Vice President and Chief Medical Officer for YesCare, (c) Beverly Michelle Rice, the former Corporate Controller for Corizon, became the Corporate Controller for YesCare, (d) Jeffrey Scott King, the former Chief Legal

⁶ The UCC obtained the account statements for the Signature Accounts in discovery during the Chapter 11 Case.

Officer at Corizon, became the Executive Vice President and Chief Legal Officer at YesCare, (e) Jennifer Lynne Finger, the former Assistant General Counsel at Corizon, became the Assistant General Counsel at YesCare, and (f) Frank Jeffrey Sholey, the former Chief Financial Officer at Corizon, became the Chief Financial Officer at YesCare, and later assumed the role of Chief Executive Officer for YesCare in February of 2023.

149. There was a continuity of personnel. All employees who worked for Corizon prior to the Divisional Merger became employees of YesCare and/or CHS TX.

150. There was no change to the operating assets or general business operations. There was no change to postage and packing or contract structures. To ensure that YesCare continued to receive payments under the existing contracts, YesCare continued to use the same bank accounts as Corizon. The operations of YesCare were virtually identical to those of Corizon prior to the mergers and the separation of assets from liabilities.

151. In an email dated May 13, 2022, from Frias Elmeada, a Vice President of Operations at Corizon, to Tracy DeCaussin (a Jail Administrator in St. Clair County, Michigan), announcing that “the dedicated employees of Corizon have teamed up with a healthcare conglomerate to create YesCare, launching our new vision for correctional healthcare nationwide and announcing C-suite leadership to drive the company’s next chapter as a leading correctional healthcare company,” and that “[i]n the immediate term, this will not impact our service to you in any way.” *See Exhibit W*, attached hereto. This email was sent from a @corizonhealth.com email account.

152. In an email dated May 13, 2022, from Karen Davies, a Senior Vice President at YesCare, to Dan Singleton (an employee of the Brevard County, Florida, Sheriff’s Office), announcing that “the dedicated employees of Corizon Health have teamed up with a healthcare

conglomerate to create YesCare, launching our new vision for correctional healthcare nationwide and announcing C-suite leadership to drive the company's next chapter as a leading correctional healthcare company," and that "[i]n the immediate term, this will not impact our service to you in any way." *See Exhibit X*, attached hereto. This email was sent from a @corizonhealth.com email account.

153. In an email dated June 2, 2022, at 10:26AM, from Karen Davies, a Senior Vice President at YesCare, to Dan Singleton, YesCare represented that it had "acquired all the active business of Corizon," that "[t]here are no operational changes related to [the] transaction," "[s]taff, P&P, contract structures, etc. will all remain the same," and "[t]o ensure that payments under the contract continue without interruption" there "will be no change in bank account information." *See Exhibit Y*, attached hereto. This email was sent from a @Yescarecorp.com email account.

154. In an email dated June 3, 2022, from Stacie Koch, a Vice President at YesCare Corp., to Kayla Opdahl (an administrator for the Wyoming Department of Corrections) and Ben Mathews (a supervisor for the Virginia Department of Corrections), sent to "follow-up" Corizon's "name change," YesCare represented that "YesCare acquired all of the active business of Corizon," "[t]here are no operational changes related to [the] transaction," "[s]taff, P&P, contract structures, etc. will all remain the same," and "[t]o ensure that payments under the contract continue without interruption" there "will be no change in bank account information." *See Exhibit Z*, attached hereto. This email was sent from a @Yescarecorp.com email account.

155. On its website, newly formed YesCare held itself out to the public as "the leading provider of correctional healthcare services in the United States" and as having "over 35 years of history working with local and small businesses." *See Exhibit AA*, attached hereto.

156. There was a continuity of shareholders. Perigrove 1018 was the beneficial owner of Corizon prior to the Divisional Merger and became the beneficial owner of YesCare after the Divisional Merger. At all relevant times prior to the Divisional Merger, Mr. Lefkowitz controlled the operations of Corizon, and at all relevant times after the Divisional Merger, Mr. Lefkowitz controlled the operations of YesCare.

157. After the Divisional Merger, Tehum commenced a bankruptcy proceeding to liquidate its remaining assets. At the time Tehum declared bankruptcy, it had no employees or ordinary business operations. Upon information and belief, the transactions that resulted in YesCare operating as a mere continuation of Corizon were done with the intent of hindering, delaying, and defrauding Corizon's creditors, including the tort claimants.

VIII. Perigrove 1018 and Mr. Lefkowitz as Alter Egos of Corizon

158. Following the acquisition of Corizon and its affiliates, Mr. Lefkowitz disregarded the separateness of these entities and treated Corizon as a mere conduit to enrich himself and Perigrove 1018, Corizon's ultimate parent company.

159. Perigrove 1018 and Corizon share common ownership and control. Perigrove 1018 is a private equity fund for which Mr. Lefkowitz serves as a director and partial owner. After Perigrove 1018 acquired Corizon, Mr. Lefkowitz became a director or officer of nearly every entity in Corizon's organizational structure, including M2 LoanCo, M2 HoldCo, Valitás Intermediate Holdings, Valitás Health, and Corizon. Many of these entities lack officers or employees, making Mr. Lefkowitz the primary or sole decision maker for much of Corizon's organizational structure.

160. Between December 2021 and February 2023, Mr. Lefkowitz served as the sole director of Corizon and oversaw all aspects of its operations and finances. He was also one of two directors of M2 LoanCo, which had no employees or other operational structure. M2 LoanCo's sole member was M2 HoldCo, for which Mr. Lefkowitz served as the sole director.

161. Using his control, Mr. Lefkowitz caused Corizon and its affiliates to commingle and divert funds and assets for the benefit of Perigrove 1018 and himself. As noted above, immediately after its acquisition, Corizon opened the Signature Accounts, for which only Perigrove 1018 members were signatories.

162. Between December 2021 and November 2022, nearly \$25 million moved from Corizon's existing bank accounts at Bank of America to the Signature Accounts. These funds were then transferred to M2 LoanCo. Upon information and belief, these funds were ultimately transferred to Perigrove 1018, in which Mr. Lefkowitz has an equity stake.

163. Similarly, in December 2021, Mr. Lefkowitz, as "Interim CEO" of Valitas Health, Corizon's then immediate parent company, executed the Consulting Agreement with Geneva. As a result of the Consulting Agreement, Corizon transferred \$5,500,000 to Geneva between December 2021 and May 2022. Upon information and belief, Geneva and Perigrove 1018 share common directors and authorized representatives, including Mr. Lefkowitz.

164. Between January and February 2022, Corizon's funds paid certain obligations of PharmaCorr, an indirect subsidiary of Valitas Health. Over \$950,000 was transferred from Corizon to a third-party vendor on PharmaCorr's behalf.

165. Additionally, Mr. Lefkowitz caused Corizon to enter into a services contract with Sigma Risk Management under which Sigma Risk Management would handle Corizon's professional liability claims for \$150,000 per month. Upon information and belief, Sigma Risk Management was formed by Mr. Lefkowitz in October 2022, and at all relevant times, Mr. Lefkowitz was a director of Sigma Risk Management.

166. Perigrove 1018 and Mr. Lefkowitz knowingly undercapitalized Corizon. After the Divisional Merger, which was orchestrated by, *inter alia*, Perigrove 1018 and Mr. Lefkowitz,

Corizon became Tehum and was saddled with over \$185 million in liabilities. Because of the Divisional Merger, Tehum had no employees or productive assets and was provided with a funding agreement with an aggregate cap of \$15 million for payment of Corizon's operating costs and liabilities that arose prior to the Divisional Merger.

167. Perigrove 1018 and Mr. Lefkowitz disregarded Corizon's corporate separateness, transferred Corizon's funds to other entities under their control, arranged for insider loans (including the DIP Loan discussed below), and ultimately caused all of Corizon's operating assets to be transferred to CHS TX, which became a subsidiary of YesCare.

IX. Pre-Bankruptcy Litigation

168. After completing the Divisional Merger and implementing "Project Orange," YesCare encountered several headwinds to implementing the fraud.

A. Litigation in Federal Court in the Eastern District of Michigan

169. On July 26, 2022, plaintiffs Kohchise Jackson and William Kelly, through their counsel, filed a motion to substitute YesCare and CHS TX as party defendants in place of Corizon in lawsuits pending in the Eastern District of Michigan, Southern Division.

170. In support of this request, Mr. Jackson and Mr. Kelly asserted that YesCare and CHS TX were alter-egos, successors, or mere continuations of Corizon. The exhibits attached to this motion reflect Mr. Kelly's awareness of the Divisional Merger and the post-merger communications made by YesCare employees to various parties.

171. At this time, however, information regarding YesCare's formation and the diversion of new business contracts to CHS entities was not disclosed and was not publicly available. This meant that Mr. Jackson and Mr. Kelly litigated alter ego and successor liability issues based on a partial factual record indicating that CHS TX was the successor to Corizon, and that YesCare was simply CHS TX's parent.

172. On November 1, 2022, the Federal Court in Michigan found that after the Divisional Merger, YesCare, a corporation owned by CHS TX's CEO, acquired CHS TX, and that CHS TX could be held liable as Corizon's successor. The Court held, based on the evidence before it, that CHS TX was a mere continuation of pre-division Corizon.

173. The Court found that no explanation had been provided to it regarding YesCare's relationship to CHS TX and that the record before it did not demonstrate any abuse of the corporate form by YesCare. At this time, YesCare was largely successful in hiding its pre-divisive merger role in diverting future business contracts away from Corizon.

174. The Federal Court in Michigan, therefore, granted the plaintiffs' request to add CHS TX as a defendant. *See Jackson v. Corizon Health Inc.*, 2:19-cv-13382, 2022 WL 16575691 (E.D. Mich. Nov. 1, 2022) ("Jackson"); *Kelly v. Corizon Health Inc.*, No. 2:22-cv-10589, 2022 WL 16575763 (E.D. Mich. Nov. 1, 2022) ("Kelly"). This meant that any creditor of Corizon could add CHS TX as a defendant if the injury arose before the Divisional Merger.

B. Litigation in State Court in Missouri

175. On May 11, 2022, the Curators of the University of Missouri and Capital Region Medical Center filed a lawsuit against Corizon, and Corizon, LLC in the Circuit Court of Boone County, Missouri, Case No. 22BA-CV01701, asserting claims for failing to reimburse the Missouri Hospital for inpatient or outpatient care by or at the direction of Corizon.

176. On June 21, 2022, Corizon filed a notice of removal from the Circuit Court in Boone County, Missouri, to the Federal District Court for the Western District of Missouri, alleging that the plaintiffs were citizens of Missouri and that the defendant was a citizen of Texas and Tennessee. The case, however, was remanded back to the State Court on September 9, 2022.

177. On remand, the plaintiffs pursued Corizon, YesCare, and CHS TX to recover damages. This litigation culminated in a 60-page motion for preliminary injunction against

YesCare and CHS TX and for appointment of a receiver over Corizon, detailing actions taken by YesCare's and Corizon's officers and directors to move assets from Corizon to hinder, delay, and defraud creditors.

178. On February 9, 2023, Boone County Circuit Court Judge Josh Devine held a half-day hearing on the plaintiffs' motion for preliminary injunction and YesCare and CHS TX's motion to dismiss. After denying YesCare and CHS TX's motion to dismiss from the bench, the Court held an evidentiary hearing on plaintiffs' 60-page motion for preliminary injunction and appointment of a receiver.

179. YesCare and CHS TX, for their part, did not deny the facts presented in the plaintiffs' motion. Rather, they bemoaned that their conduct was lawful and threatened, if the Court dared to enter an order on the plaintiffs' motion, to stop paying their employees, stop providing care to the nearly 50,000 inmates in their charge, and to file for bankruptcy.

180. At the hearing's end, Judge Devine ordered plaintiffs to submit a proposed order by the next day, Friday, at the close of business. But with Friday's deadline less than 36 hours away, the defendants needed time; time they could only secure with the plaintiffs' cooperation.

181. On Thursday evening, shortly after the hearing, the defendants initiated sham settlement discussions with the plaintiffs, quadrupling their last settlement offer. And by Friday afternoon, the defendants led the plaintiffs to believe they agreed to a settlement amount, with a term sheet in process. Having lured the plaintiffs into believing the false prospect of settlement by Friday afternoon, the plaintiffs asked for—and received—an extension from Judge Devine until Monday based on the parties' agreement. But, upon information and belief, the defendants had no intention of settling.

X. The Bankruptcy Case

182. Instead, on February 13, 2023 (the “Petition Date”), Mr. Lefkowitz directed Tehum to file for bankruptcy in the United States Bankruptcy Court for the Southern District of Texas, Houston Division.

183. On February 13, 2023, the Debtor retained Russell A. Perry, a Senior Managing Director of Ankura Consulting Group, LLC, as its Chief Restructuring Officer.

184. On February 15, 2023, the Debtor filed its *Application for Entry of an Order Authorizing the Retention and Employment of Gray Reed as Counsel to the Debtor, Effective as of the Petition Date*. See Bankr. Dkt. No. 187. Upon information and belief, Gray Reed was hired as bankruptcy counsel the weekend prior to the filing and had no prior involvement with Corizon, YesCare, or Isaac Lefkowitz.

185. On February 15, 2023, the Debtor filed its *Application for Entry of an Order (I) Authorizing the Retention and Employment of Ankura Consulting Group, LLC as Financial Advisor and (II) Designating Russell A. Perry as Chief Restructuring Officer, Effective as of the Petition Date*. See Bankr. Dkt. No. 188.

186. On March 2, 2023, the United States Trustee for the Southern District of Texas filed a *Notice of Appointment of Official Committee of Unsecured Creditors* and appointed the following eligible creditors to the Official Committee of Unsecured Creditors (the “UCC”) in the Chapter 11 Case: St. Luke’s Health System, Ltd.; Capital Regional Medical Center; Maxim Healthcare Staffing Services, Inc.; Saint Alphonsus Health System, Inc.; Truman Medical Center, Inc.; and Rachell Garwood. See Bankr. Dkt. No. 77.

187. On March 6, 2023, the United States Trustee for the Southern District of Texas filed an *Amended Notice of Appointment of Official Committee of Unsecured Creditors* and appointed the following eligible creditors to the UCC in the Chapter 11 Case: St. Luke’s Health System,

Ltd.; Capital Regional Medical Center; Maxim Healthcare Staffing Services, Inc.; Saint Alphonsus Health System, Inc.; Truman Medical Center, Inc.; Rachell Garwood; and Latricia Revell. *See* Bankr. Dkt. No. 145.

188. On March 15, 2023, Russell A. Perry filed a Declaration with the Bankruptcy Court in support of certain first day motions and represented that “the Debtor engaged independent financial firm, FTI Capital Advisors, LLC (‘FTI’), to render a fairness opinion on the proposed divisional merger,” that “FTI conducted widescale due diligence, including a review and analysis of the Debtor’s financial history and contingent liabilities,” and that “[u]ltimately, the conclusion was reached that the proposed divisional merger provided the Debtor’s unsecured creditors with access to equal or greater value than not completing the merger.” *See* Bankr. Dkt. No. 186 (the “Perry Declaration”).

189. On March 17, 2023, FTI, through its counsel at Reed Smith LLP, sent a letter to the Debtor and Ankura disputing certain assertions made by Russell Perry in the Perry Declaration. *See Exhibit BB*, attached hereto. FTI asserted that its Fairness Opinion “specifically set forth the factual information provided by Corizon upon which FTI relied in rendering its [Fairness] Opinion, and noted that FTI was relying on the factual accuracy of the information provided, and that “the statements in the [Perry Declaration] that FTI ‘conducted widescale due diligence’ is misleading and overstates the scope of FTI’s assignment.”

190. On March 23, 2023, the Debtor filed a *Complaint Seeking (I)(A) a Declaratory Judgment that the Automatic Stay Applies to Certain Claims and Causes of Action Asserted Against Certain Non-Debtors and (B) an Extension of the Automatic Stay to Certain Non-Debtors, or in the Alternative, (II) a Preliminary Injunction Related to Such Actions*. *See* Adv. No. 23-03049, Dkt. No. 1.

191. In this Complaint, the Debtor took the position that claims asserted against YesCare and/or CHS TX “based on alter ego, veil piercing, successor liability, fraudulent transfer, and/or similar theories” became “property of the Debtor’s estate under 11 U.S.C. § 541(a)” when the Debtor filed for bankruptcy on the Petition Date and that “the pursuit of such claims by a non-debtor is a violation of Bankruptcy Code section 362(a)(3).” *Id.* at ¶ 5.

192. Upon information and belief, the Debtor threatened to bring contempt proceedings against attorneys representing claimants if they tried to continue litigation against YesCare and CHS TX based on such theories of liability.

193. The Debtor took the position that claims that tort victims could assert outside the bankruptcy proceeding under state law against YesCare and CHS entities became estate property that the Debtor could settle in its bankruptcy case. Such claims included the claims asserted by the plaintiffs in the action pending before the Eastern District of Michigan in *Kelly* and *Jackson*.

194. The Settlement Parties were on notice and aware that the Divisional Merger could be challenged and avoided as a fraudulent transfer. *See, e.g., Official Comm. of Asbestos Personal Injury Claimants v. DBMP LLC*, No. 21-03023-JCW (Bankr. W.D.N.C. July 7, 2022), Hr’g Tr. at 23-25 (finding that it would be “contrary to all Anglo-American notions of fraudulent conveyance law” for the victims of a fraudulent divisional merger conducted under Texas law to have “no recourse” against the entity that received the operating assets).

195. The intended impact of the Chapter 11 Case was to shut down all litigation against YesCare and CHS TX and shield their assets from the Debtor’s creditors.

196. By the Petition Date, as it had been since the Divisional Merger closed the prior year, the Debtor was an empty shell. However, the Debtor still served as a useful vehicle through which Mr. Lefkowitz, Perigrove 1018, YesCare, and CHS TX could seek to obtain releases and

shield themselves from liability. Mr. Lefkowitz intended to use the Chapter 11 Case to settle claims that creditors could bring against Mr. Lefkowitz, Perigrove 1018, YesCare, and CHS TX.

A. The Insider DIP Loan

197. On March 15, 2023, the Debtor filed its *Emergency Motion for Entry of Interim and Final Orders (I) Authorizing the Debtor to (A) Obtain Postpetition Financing and (B) Use Cash Collateral, (II) Granting Liens and Providing Claims with Superpriority Administrative Expense Status, (III) Modifying the Automatic Stay, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief* (the “DIP Motion”). See Bankr. Dkt. No. 185. The DIP Motion set forth the terms of a senior secured loan (the “DIP Loan”) funded by M2 LoanCo.

198. On March 22, 2023, the Bankruptcy Court held a hearing and entered the *Interim DIP Order (I) Authorizing Debtor to (A) Obtain Postpetition Financing and (B) Use Cash Collateral, (II) Granting Liens and Providing Claims for Superpriority Administrative Expense Status, (III) Modifying the Automatic Stay, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief* (the “First Interim DIP Order”). See Bankr. Dkt. No. 243. The First Interim DIP Order was amended and supplemented pursuant to Bankruptcy Docket No. 476, Bankruptcy Docket No. 579, Bankruptcy Docket No. 993, and Bankruptcy Docket No. 1669.

199. At all relevant times, Mr. Lefkowitz was one of M2 LoanCo’s two directors. The DIP Loan was an insider loan and was used by Mr. Lefkowitz to pay for the cost of administering the Chapter 11 Case so that Mr. Lefkowitz, Perigrove 1018, YesCare, CH TX and others could seek releases in the Chapter 11 Case to shield themselves from personal liability.

B. The Senate Inquiry

200. On October 24, 2023, Senator Warren, Senator Durbin, Senatore Hirono, Senator Merkley, Senator Blumenthal, Senator Wyden, Senator Sanders, Senator Welch, and Senator Booker sent a letter to Jeffrey Sholey, Chief Executive Officer of YesCare Corp., and Isaac

Lefkowitz, the sole director of Tehum Care Services, Inc., raising questions about the Divisional Merger and subsequent chapter 11 filing and requesting information (the “Senate Letter”). See **Exhibit CC**, attached hereto.

201. On November 15, 2023, YesCare, through its counsel at Akin Gump Strauss Hauer & Feld LLP, responded to the Senate Letter. See **Exhibit DD**, attached hereto. In its response, YesCare asserted that its executive leadership team included the following individuals: Jeffrey Sholey, Chief Executive Officer; Jimmy Sprouse, Chief Financial Officer; Bill Barr, Chief Operating Officer; Jeffrey Scott King, Chief Legal Officer; and Dr. Gregory Ladele, Chief Medical Officer. YesCare also asserted that Isaac Lefkowitz was a director of YesCare.

202. On November 15, 2023, the Debtor, through its counsel at Gray Reed, responded to the Senate Letter. See **Exhibit EE**, attached hereto. In its response, the Debtor asserted that Mr. Perry is the Debtor’s Chief Restructuring Officer. The Debtor also asserted that Isaac Lefkowitz is “one of the investors in Perigrove 1018,” the “sole director of the Debtor,” and “oversaw every aspect of Corizon’s operations and finances” prior to the Petition Date.

C. The Appointment of the Tort Claimants’ Committee

203. On November 20, 2023, the United States Trustee for the Southern District of Texas filed a *Notice of Appointment of Committee of Tort Claimants* and appointed the following eligible creditors to the Committee of Tort Claimants (the “TCC”) in the Chapter 11 Case: Aanda Slocum, Elizabeth Frederick, Henry Snook, LaTonda Smith, Nathan Alvarez, and Paris Morgan. See Bankr. Dkt. No. 1127.

D. TCC and UCC Sponsored Chapter 11 Plan

204. Following a mediation held on or about May 6, 2024, in New York, New York, with Christopher S. Sontchi, former Chief Judge for the United States Bankruptcy Court for the District of Delaware, the parties reached an agreement regarding the terms of a consensual plan.

205. The TCC members would not support a settlement conditioned upon the Court's approval of non-consensual third-party releases or their equivalent. This meant that tort claimants who did not want to participate in the settlement would have the right to "opt out" and pursue their claims in the civil justice system. YesCare and the other Settling Parties required some degree of finality, although not 100% finality, and would not fund a settlement unless a high percentage of the tort claimants elected to participate.

206. The Plan resolved this tension. Through the Plan, the Disclosure Statement, and the Solicitation Procedures, tort claimants would be offered a choice. First, they could elect to participate in the Plan settlement after being informed of how their claims would be valued and what distribution they could expect to receive on account of their claims.

207. Second, claimants whose claims were covered by insurance could elect to test the waters with insurers and return to the PI/WD Trust under certain circumstances. Third, claimants could elect to "opt out" of the Plan settlement entirely and pursue recoveries from CHS TX and YesCare under the doctrine of successor liability in the civil justice system.

208. Claimants had to make their decision by the Voting Deadline. Claimants who elected to participate in the Plan settlement would be deemed to provide a release similar in scope to a private out-of-court settlement—*i.e.*, the "Consensual Claimant Release." Claimants who elected to "opt out" would not be deemed to grant such a release.

209. Since the election had to be made by the Voting Deadline, YesCare would have the information that it needed to evaluate the settlement after the Voting Deadline passed (but prior to the Confirmation Hearing). Settlement Parties could walk away if more than 5% of the number of Voting PI/WD Claimants elected to opt out of the Consensual Claimant Release.

210. Further, the Debtor and YesCare controlled the noticing process. Thus, to maximize the benefit of the Consensual Claimant Release, the Debtor and YesCare were incentivized to ensure that all known claimants received actual notice.

211. At Plan confirmation, by virtue of the Debtor's notice program and the results of the claimants' elections, the Settling Parties would have visibility into the universe of claimants whose claims would be resolved by the PI/WD Trust and the claimants whose claims would be resolved in the civil justice system.

212. Another issue that the Plan addressed was the process by which unliquidated claims held by non-opt outs would be liquidated post-confirmation. Under Article III of the Plan, all "Channeled PI/WD Claims"—*i.e.*, PI/WD Claims held by non-opt outs—would be incurred in full and assumed by the PI/WD Trust and liquidated in accordance with the PI/WD Trust Documents.

213. The Plan expressly provides all Channeled PI/WD Claims shall be finally determined by the PI/WD Trust in accordance with the PI/WD Trust Distribution Procedures, without any further right to seek review or adjudication of such claims by any court, including the Bankruptcy Court. GUC Trust Agreement establishes the method by which the Channeled GUC Claims will be resolved and how such Claims will be submitted, processed, liquidated, and paid.

214. Another issue that the Plan addressed was how the Trusts would be funded and the consequences of a payment default. The TCC and the UCC preferred for the Settlement Parties to fund the full amount of the settlement—*i.e.*, \$50 million—on the Effective Date.

215. The concern was obvious given the Settlement Parties' role in the prepetition transactions, which raised the possibility that the Settlement Parties would engage in similar fraudulent conduct in the future to avoid their payment obligations under the Plan. The Settlement

Parties, in turn, would not agree to a lump-sum payment and demanded the ability to pay the settlement amount over thirty months.

216. The Plan resolved this conflict. The Settlement Parties were afforded the right to pay over 30 months (*see* Plan at Art. IV.B.1), subject to certain negotiated consequences if they failed to make the payments.

217. Article IV.B.1 of the Plan provides that the Settlement Parties shall pay or cause to be paid to the PI/WD Trust and GUC Trust, as applicable, aggregate Cash in the amount of Fifty Million Dollars (\$50,000,000.00), as follows: (i) on or before the Effective Date, the Settlement Parties shall pay or cause to be paid to the Debtor's estate Cash in the amount of Two Million Dollars (\$2,000,000.00) which shall be contributed to the PI/WD Trust and the GUC Trust on the Effective Date; and (ii) the remaining Forty-Eight Million Dollars (\$48,000,000.00) shall be paid over thirty (30) months with interest at 6.00% per annum on the unpaid balance, with each installment payment being due on the fifteenth (15th) day of each month (or, if such day is not a Business Day, the next succeeding Business Day) until all Installment Settlement Payments have been made, with the final installment, being made no later than thirty (30) months after the Effective Date (or, if such day is not a Business Day, the next succeeding Business Day).

218. Exhibit D to the Plan Supplement (filed on February 7, 2025), set forth the payment schedule for the Settlement Payment, and reflected the initial payment of Two Million Dollars (\$2,000,000.00) and each of the Installment Settlement Payments (with accrued interest). *See* Bankr. Dkt. No. 1955-4 (the "Settlement Payment Schedule").

219. Under the Plan, the Trusts would then make distributions to claimants using the Settlement Payments. Article III of the Plan makes it clear that Holders of Allowed Channeled

Claims are entitled to receive a distribution from the Trust Assets, and the Settlement Payments are Trust Assets intended to facilitate distributions to claimants.

220. Under the Plan, the DIP Loan is deemed fully and forever discharged and released on the Effective Date. *See* Plan at Art. II.C. But the releases provided under Article IV.B.7 (Consensual Claimant Release) and Article IV.B.9 (Estate Causes of Action Release) do not go into effect unless and until the “Final Payment Date.”

221. Thus, the Released Parties cannot get the benefit of either release unless the settlement payments are made in accordance with the Plan. Further, under the Plan, the Estate Causes of Action against the Released Parties are transferred to the Trusts and can be prosecuted by the Trusts following a payment default. Thus, under the Plan, the Settlement Parties must either make the required payments or face litigation.

222. Under the Plan, the Channeling Injunction is the only injunction that goes into effect on the Effective Date, which injunction was designed to serve as a bridge between the Effective Date and the Final Payment Date. The Channeling Injunction offers the Released Parties various protections. But those protections fall away if a payment default is declared and such default is not cured or waived within five business days. *See* Plan at Art. IX.I.5.

223. If the Channeling Injunction terminated, the Trusts would then have 90 days to commence or revive litigation against the Released Parties. *See* Plan at Art. IV.B.2 & Art. IX.I.6. Again, the purpose of these Plan provisions was clear: if the Settlement Parties defaulted, then Trusts would bring the Causes of Action set forth in this Complaint.

E. Solicitation and Plan Confirmation

224. On November 13, 2024, the Court entered the *Order (I) Approving Disclosure Statement and Form and Manner of Notice of Hearing Thereon, (II) Establishing Solicitation Procedures, (III) Approving Form and Manner of Notice to Claim Holders (IV) Approving Form*

of Ballots, (V) Approving Form, Manner, and Scope of Confirmation Notices, (VI) Establishing Certain Deadlines in Connection with Approval of Disclosure Statement and Confirmation of Plan, and (VII) Granting Related Relief. See Bankr. Dkt. No. 1813.

225. The Solicitation Procedures Order established, *inter alia*, the Solicitation Procedures. Pursuant to the Solicitation Procedures Order, on November 20, 2024, Verita Global commenced service of the Solicitation Packages.

226. On February 25, 2025, the Debtor filed the *Declaration of Darlene S. Calderon Regarding the Solicitation and Tabulation of Votes on the Joint Chapter 11 Plan of the Tort Claimants' Committee, Official Committee of Unsecured Creditors, and Debtor Under Chapter 11 of the Bankruptcy Code* (the "Tabulation Report"). See Bankr. Dkt. No. 1993.

227. Less than 5% of the number of Voting PI/WD Claimants elected to opt out of the Consensual Claimant Release. Exhibit A-5 to the Tabulation Report reflected that William Kelly and Kohchise Jackson, among others, elected to "opt out" of the Consensual Claimant Release.

228. On March 3, 2025, the Bankruptcy Court entered the *Order Confirming the First Modified Joint Chapter 11 Plan of Reorganization of the Tort Claimants' Committee, Official Committee of Unsecured Creditors, and Debtor*. See Bankr. Dkt. No. 2014.

229. Paragraph 42 of the Confirmation Order provides: "All Statute of Limitations for all Claims and Causes of Action against the Released Parties held by the Debtor, the Estate, the PI/WD Trust, the GUC Trust, and Holders of Channeled Claims shall be tolled and extended to the first Business Day that is ninety (90) days after the termination of the Channeling Injunction as provided in Article IV.B.2 of the Plan."

230. On March 31, 2025, the Plan became effective, and the PI/WD Trust and the GUC Trust were established pursuant to the terms of the Confirmation Order and the Plan as set forth in

the *Notice of Entry of (I) Confirmation Order, (II) Occurrence of Effective Date, (III) Administrative Claims Bar Date, and (IV) Other Claims Deadlines*. See Bankr. Dkt. No. 2088. Under the Plan, “Substantial Consummation” of the Plan, as defined in 11 U.S.C. § 1101(2), is deemed to occur on the Effective Date. See Plan at Art. X.D.

XI. Post-Confirmation Litigation

231. After the Effective Date, the Settlement Parties began to make the required payments. During the timeframe between April 11, 2025 and August 21, 2025, the Settlement Parties made the following payments totaling \$13,607,500.00 to the Trusts that were applied to the Settlement Payment: \$2,000,000.00 paid on April 11, 2025, \$240,000.00 paid on May 5, 2025, \$3,740,000.00 paid on May 14, 2025, \$3,222,500.00 paid on June 24, 2025, \$2,207,500.00 paid on July 16, 2025, and \$2,197,500.00 paid on August 21, 2025.

232. William Kelly and Kohchise Jackson, two of the tort claimants who elected to “opt out” of the Consensual Claimant Release, resumed litigation before the Federal Court in Michigan. Kohchise Jackson’s case went to trial in 2026. Mr. Lefkowitz was forced to appear in the Michigan action and repeatedly invoked the Fifth Amendment privilege against self-incrimination as a basis for not testifying.

233. As a result, Mr. Jackson moved for an adverse inference instruction, which the Court granted on March 30, 2026. On April 2, 2026, following an eight-day trial regarding the denial of medically necessary surgery for a colostomy reversal, a federal jury in Detroit awarded Mr. Jackson \$7.5 million in non-economic damages and \$300 million in punitive damages.

234. After the Effective Date, it was discovered that the Debtor and YesCare had failed to provide actual notice to several known claimants. By an order entered on August 7, 2025, the Bankruptcy Court ruled that known claimants who were not served with the Opt-Out Release Form are not bound by the consensual third-party releases in the Plan. See Bankr. Dkt. No. 2374.

XII. Settlement Payment Default

235. After making the initial payments, the Settlement Parties failed to make the required payments in full due on or after August 15, 2025. On January 26, 2026, the Trusts filed the *Notice of Settlement Payment Default and Settlement Payment Default Cure Notice*. See Bankr. Dkt. No. 2591. By this notice, the Trusts asserted that the Settlement Parties failed to make the Installment Settlement Payments due on September 15, 2025, October 15, 2025, November 15, 2025, December 15, 2025, and January 15, 2026.

236. During these months, the Settlement Payment Schedule required principal payments of \$7,500,000.00 plus scheduled interest of \$850,000.00, for a total of \$8,350,000.00.

237. The Settlement Parties ultimately acknowledged that they had failed to fully cure the missed Installment Settlement Payment due on August 15, 2025, and they failed to make the Installment Settlement Payments due on September 15, 2025, October 15, 2025, November 15, 2025, December 15, 2025, and January 15, 2026 (collectively, the “Designated Defaults”).

238. On February 1, 2026, to provide the Settlement Parties with the opportunity to cure the Designated Defaults, the Trusts entered into a Cure Agreement with YesCare and its wholly owned subsidiaries (including CHS TX), Geneva, Perigrove 1018, Perigrove, M2 HoldCo, M2 LoanCo, and PharmaCorr. See Bankr. Dkt. No. 2602 at Ex. A (the “Cure Agreement”).

239. Section 11 of the Cure Agreement provides that the Cure Agreement “shall be deemed to be made in the State of Texas and shall be interpreted in accordance with the laws of the State of Texas, without regard to conflict of law principles,” and that “[b]y executing this Agreement, the Settlement Parties agree that in the event litigation arises between the Parties in connection with this Agreement, the Settlement Parties consent to the jurisdiction and venue before the Bankruptcy Court.”

240. The Settlement Parties duly tendered the initial payment of \$2.3 million required by the Cure Agreement. However, they defaulted again almost immediately and failed to make the Installment Settlement Payment due on February 17, 2026, in the amount of \$2,012,022.75.

241. As a result, on February 25, 2026, the Trusts filed the *Notice of Settlement Payment Default and Settlement Payment Default Cure Notice* and provided written notice to the Settlement Parties' counsel in accordance with the Plan that the Settlement Parties failed to make the Installment Settlement Payment due on February 17, 2026, in the amount of \$2,012,022.75. *See* Bankr. Dkt. Nos. 2602-1 & 1955-4. Pursuant to this notice and the Plan, the Settlement Parties were required to cure the default by Wednesday, March 4, 2026. The Settlement Parties did not make the missed Installment Settlement Payment by this deadline.

242. As a result, on March 4, 2026, the Trusts filed the *Notice of Failure to Cure Settlement Payment Default; Automatic Termination of Channeling Injunction; and Deadline to Commence Causes of Action Against Released Parties*. *See* Bankr. Dkt. No. 2617.

243. Pursuant to the Confirmation Order and the Plan, the Channeling Injunction has terminated, and all Statute of Limitations for all Claims and Causes of Action against the Released Parties held by the Plaintiffs were extended to the first Business Day that is ninety (90) days after the termination of the Channeling Injunction, or June 3, 2026. The Plaintiffs now bring forward this Complaint to recover for the victims of the fraud.

244. Importantly, these events did not change the Plan's treatment of Channeled Claims—*i.e.*, Channeled GUC Trust Claims and Channeled PI/WD Trust Claims—as set forth in Article III of the Plan. The Holders of such Channeled Claims are entitled to receive cash distributions from the Trusts in accordance with the terms and conditions set forth in the Trust

Documents, which establish the methods by which Channeled Claims against the Debtor will be resolved and how such Channeled Claims will be submitted, processed, liquidated, and paid.

COUNT I
Actual Fraudulent Transfer — Avoiding the Divisional Merger
Pursuant to 11 U.S.C. §§ 544(b)(1), 548(a)(1)(A), 550
and Applicable State Fraudulent Transfer Law
(Against CHS TX)

245. The Plaintiff's restate and reallege the foregoing paragraphs, which are incorporated by reference as if set forth fully herein.

246. Corizon's active contracts, employee assets, and other viable assets that were allocated to CHS TX pursuant to the Divisional Merger were property of Corizon at the time of the Divisional Merger. Upon information and belief, the parties that orchestrated the Divisional Merger acted with the actual intent to hinder, delay, and defraud Corizon's creditors.

247. The transactions effectuated as part of the Divisional Merger caused the allocation of the Debtor's active contracts, employee assets, and other viable assets to CHS TX. This allocation constitutes a "transfer" subject to avoidance under 11 U.S.C. § 548 and state law enactments of the Uniform Voidable Transfers Act or other applicable state fraudulent transfer statute.

248. The following "badges of fraud," among other applicable badges of fraud, establish that the allocation of assets away from the Debtor through the Divisional Merger was intended to hinder and delay the payment of the Debtor's creditors or to defraud the Debtor's creditors of any payment of their claims: (a) the allocation of assets to CHS TX was to an insider of the Debtor or an entity controlled by an insider of the Debtor; (b) at the time of the Divisional Merger there were numerous pending and threatened lawsuits against the Debtor; (c) the allocation transferred substantially all of the Debtor's valuable assets away from it; (d) the Debtor received no value in

exchange for the allocation of its assets to CHS TX; and (c) the Debtor was insolvent or became insolvent as a result of the Divisional Merger.

249. The Divisional Merger was a fraudulent transfer under the Bankruptcy Code, the Uniform Voidable Transfers Act and other applicable state fraudulent transfer statute and should be avoided pursuant to 11 U.S.C. § 548(a)(1)(A), 11 U.S.C. § 544(b)(1) and state law enactments of § 4(a)(1) of the Uniform Voidable Transfers Act or other applicable state fraudulent transfer law.

250. The assets transferred away from the Debtor via the Divisional Merger should be recovered pursuant to 11 U.S.C. § 550.

COUNT II
Constructive Fraudulent Transfer — Avoiding the Divisional Merger
Pursuant to 11 U.S.C. §§ 544(b)(1), 548(a)(1)(B), 550
and Applicable State Fraudulent Transfer Law
(Against CHS TX)

251. The Plaintiffs restate and reallege the foregoing paragraphs, which are incorporated by reference as if set forth fully herein.

252. Corizon's active contracts, employee assets, and other viable assets that were allocated to CHS TX pursuant to the Divisional Merger were property of Corizon at the time of the Divisional Merger.

253. The transactions effectuated as part of the Divisional Merger caused the allocation of Corizon's active contracts, employee assets, and other viable assets to CHS TX. This allocation constitutes a "transfer" subject to avoidance under 11 U.S.C. § 548 and state law enactments of the Uniform Voidable Transfers Act or other applicable state fraudulent transfer statute.

254. The Divisional Merger became effective on May 5, 2022. The Debtor commenced its bankruptcy case on February 13, 2023, less than one year later.

255. Corizon did not receive any value in exchange for the allocation of its assets to CHS TX.

256. Corizon was left (a) insolvent, (b) with unreasonably small capital to continue its business, and (c) without the means to pay debts it expected to incur because of the Divisional Merger. In addition, the Divisional Merger allocated Corizon's assets to an insider and for the benefit of other insiders.

257. The Divisional Merger was a fraudulent transfer under the Bankruptcy Code, the Uniform Voidable Transfers Act and other applicable state fraudulent transfer statute and should be avoided pursuant to 11 U.S.C. § 548(a)(1)(B), 11 U.S.C. § 544(b)(1) and state law enactments of § 4(a)(2) of the Uniform Voidable Transfers Act or other applicable state fraudulent transfer law.

258. The assets transferred away from Corizon via the Divisional Merger should be recovered pursuant to 11 U.S.C. § 550.

COUNT III
Aiding & Abetting Fraudulent Transfer
(Against Mr. Lefkowitz, Ms. Tirschwell, and Mr. King)

259. The Plaintiffs restate and reallege the foregoing paragraphs, which are incorporated by reference as if set forth fully herein.

260. Mr. Lefkowitz directed outside counsel to develop the restructuring scheme that involved two merger transactions under the Texas Business Organizations Code and a chapter 11 bankruptcy filing.

261. Following a May 1, 2022, presentation on the two-merger scheme, the Corizon Board voted to proceed with the scheme. Mr. Lefkowitz, Ms. Tirschwell, and Mr. King signed all documents necessary to effectuate the scheme. The Divisive Merger became effective on May 5, 2022.

262. Mr. Lefkowitz's, Ms. Tirschwell's, and Mr. King's assent to the restructuring scheme that included the Divisional Merger and their execution of all documents necessary to effectuate the scheme enabled the fraudulent transactions set forth in Counts I and II of this Complaint.

263. As set forth above, there are viable claims for actual and constructive fraud related to the restructuring scheme agreed to and effectuated by Mr. Lefkowitz, Ms. Tirschwell, and Mr. King. The Debtor's involvement in the Divisional Merger caused injury to its creditors.

264. Mr. Lefkowitz, Ms. Tirschwell, and Mr. King knowingly and substantially assisted the Debtor in the implementation of the restructuring scheme, especially with respect to executing all documents necessary to effectuate the mergers.

265. The Debtor's creditors have been injured by the restructuring plan agreed to and effectuated by Mr. Lefkowitz, Ms. Tirschwell, and Mr. King.

266. The Plaintiffs are entitled to recover damages against Mr. Lefkowitz, Ms. Tirschwell, and Mr. King in an amount to be determined at trial.

COUNT IV

Actual Fraudulent Transfer — Avoiding Transfers to Geneva, M2 LoanCo, and PharmaCorr Pursuant to 11 U.S.C. §§ 544(b)(1), 548(a)(1)(A), 550 and Applicable State Fraudulent Transfer Law (Against Geneva, M2 LoanCo, and PharmaCorr)

267. The Plaintiffs restate and reallege the foregoing paragraphs, which are incorporated by reference as if set forth fully herein.

268. As explained in detail above, Corizon transferred \$5.5 million to Geneva between January 9, 2021, and May 2, 2022.

269. As explained in detail above, Corizon transferred \$24,538,155.19 to M2 LoanCo between January 29, 2021, and November 14, 2022.

270. As explained in detail above, Corizon transferred \$956,707.08 to Amerisource Bergen between January 31, 2022, and February 15, 2022. These transfers were made to satisfy obligations of PharmaCorr, which was not a subsidiary of Corizon at the time of the transfers. The entire transfer total of \$956,707.08 was made for the benefit of PharmaCorr.

271. The Debtor commenced its bankruptcy case on February 13, 2023, less than two years after most of the transfers and no more than 26 months after the two earliest transfers.

272. The following “badges of fraud,” among other applicable badges of fraud, establish that the foregoing transfers were intended to hinder and delay the payment of the Debtor’s creditors or to defraud the Debtor’s creditors of any payment of their claims: (a) all of the transfers were to insiders of the Debtor or an entity controlled by an insider of the Debtor; (b) at the time of each of the transfers there were numerous pending and threatened lawsuits against the Debtor; (c) the Debtor received no value in exchange for any of the transfers; and (d) the Debtor was insolvent or became insolvent as a result of the transfers.

273. The transfers were fraudulent transfers under the Bankruptcy Code, the Uniform Voidable Transfers Act and other applicable state fraudulent transfer statute and should be avoided pursuant to 11 U.S.C. § 548(a)(1)(A), 11 U.S.C. § 544(b)(1) and state law enactments of § 4(a)(1) of the Uniform Voidable Transfers Act or other applicable state fraudulent transfer law.

274. The transfers should be recovered pursuant to 11 U.S.C. § 550.

COUNT V
**Constructive Fraudulent Transfer — Avoiding Transfer to Geneva, M2 LoanCo, and
PharmaCorr Pursuant to 11 U.S.C. §§ 544(b)(1), 548(a)(1)(B), 550
and Applicable State Fraudulent Transfer Law
(Against Geneva, M2 LoanCo, and PharmaCorr)**

275. The Plaintiffs restate and reallege the foregoing paragraphs, which are incorporated by reference as if set forth fully herein.

276. As explained in detail above, Corizon transferred \$5.5 million to Geneva between January 9, 2021, and May 2, 2022.

277. As explained in detail above, Corizon transferred \$24,538,155.19 to M2 LoanCo between January 29, 2021, and November 14, 2022.

278. As explained in detail above, Corizon transferred \$956,707.08 to Amerisource Bergen between January 31, 2022, and February 15, 2022. These transfers were made to satisfy obligations of PharmaCorr, which was not a subsidiary of Corizon at the time of the transfers. The entire transfer total of \$956,707.08 was made for the benefit of PharmaCorr.

279. The Debtor commenced its bankruptcy case on February 13, 2023, less than two years after most of the transfers and no more than 26 months after the two earliest transfers.

280. The Debtor did not receive any value in exchange for the transfers.

281. The Debtor was left (a) insolvent, (b) with unreasonably small capital to continue its business, or (c) without the means to pay debts it expected to incur as a result of the transfers. In addition, all of the transfers were to or for the benefit of an insider or an entity controlled by an insider of the Debtor.

282. The transfers were fraudulent transfers under the Bankruptcy Code, the Uniform Voidable Transfers Act and other applicable state fraudulent transfer statute and should be avoided pursuant to 11 U.S.C. § 548(a)(1)(B), 11 U.S.C. § 544(b)(1) and state law enactments of § 4(a)(2) of the Uniform Voidable Transfers Act or other applicable state fraudulent transfer law.

283. The transfers should be recovered pursuant to 11 U.S.C. § 550.

COUNT VI
Aiding & Abetting Fraudulent Transfer
Payments to Geneva, M2 LoanCo, and PharmaCorr
(Against Mr. Lefkowitz and the Lefkowitz Entities)

284. The Plaintiffs restate and reallege the foregoing paragraphs, which are incorporated by reference as if set forth fully herein.

285. As explained in detail above, Mr. Lefkowitz and the Lefkowitz Entities caused Mr. Lefkowitz's alter ego, Corizon, to transfer away nearly \$30 million.

286. Mr. Lefkowitz and the Lefkowitz Entities caused Corizon to make \$5.5 million in transfers to Geneva, an entity controlled by Perigrove 1018 and Mr. Lefkowitz.

287. Mr. Lefkowitz and the Lefkowitz Entities caused Corizon to make \$24,538,155.19 in transfers to M2 LoanCo, an entity controlled by Perigrove 1018 and Mr. Lefkowitz, between January 29, 2021, and November 14, 2022.

288. Mr. Lefkowitz and the Lefkowitz Entities caused Corizon to make \$956,707.08 to Amerisource Bergen between January 31, 2022, and February 15, 2022.

289. Mr. Lefkowitz and the Lefkowitz Entities enabled the fraudulent transfers to Geneva, M2 LoanCo, and Amerisource Bergen (for the benefit of PharmaCorr). Without the actions of Mr. Lefkowitz and the Lefkowitz Entities, Corizon would not have made the fraudulent transfers set forth in Counts IV and V of this Complaint.

290. As set forth above, there are viable claims for actual and constructive fraud related to the 2021-2022 transfers from Corizon to Geneva, M2 LoanCo, and Amerisource Bergen. Such transfers caused injury to the Debtor's creditors.

291. The Plaintiffs are entitled to recover damages against Mr. Lefkowitz and the Lefkowitz Entities in an amount to be determined at trial.

COUNT VII
Breach of Fiduciary Duty — Misappropriation of Business Opportunities
(Against Corizon Management)

292. The Plaintiffs restate and reallege the foregoing paragraphs, which are incorporated by reference as if set forth fully herein.

293. In the months prior to the Divisional Merger, Corizon Management formed a company called YesCare along with several operating subsidiaries, including CHS AL, LLC, and CHS AZ, LLC, for the purpose of usurping corporate opportunities that would otherwise have gone to Corizon. At all relevant times prior to the Divisional Merger, Corizon Management owed a fiduciary duty to Corizon.

294. Following the Divisional Merger, Ms. Tirschwell, who was the sole shareholder of CHS TX, contributed 95% of that equity to another newly formed company called YesCare, and Corizon Management became officers or directors of YesCare.

295. As explained in detail herein, Corizon Management diverted and exploited for their own benefit certain opportunities that should have been deemed assets of the Debtor. Specifically, Corizon Management chose not to respond to RFPs on behalf of the Debtor, but instead on behalf of newly created entities described as “wholly owned subsidiary of: YesCare” and a “predominantly woman owned Company comprised of former Corizon clinical and administrative employees.”

296. The Debtor had a tangible expectation that the contracts would be pursued on behalf of the Debtor, as they had been throughout the Debtor’s existence.

297. The Debtor suffered damages equal to the value of the contracts that Corizon Management diverted to YesCare and the CHS Entities, leaving the Debtor without funds with which to pay its creditors.

298. Corizon Management's motive in diverting business opportunities away from the Debtor, knowingly depriving creditors of potential courses of payment, is sufficient to warrant an award of punitive damages.

299. The Plaintiffs are entitled to recover damages against Corizon Management for misappropriating business opportunities in an amount to be determined at trial.

COUNT VIII
Breach of Fiduciary Duty
(Against Mr. Lefkowitz)

300. The Plaintiffs restate and reallege the foregoing paragraphs, which are incorporated by reference as if set forth fully herein.

301. As a director and/or officer of Corizon, Mr. Lefkowitz owed fiduciary duties of care, loyalty, and good faith to Corizon. Those fiduciary duties include obligations to exercise good business judgment, to act prudently in the operation of Corizon's business, to discharge his actions in good faith, to act in the best interests of Corizon and its creditors upon Corizon becoming insolvent, and to put the interests of Corizon and its creditors before his own.

302. Mr. Lefkowitz breached his fiduciary duties of care, loyalty, and good faith, and acted with gross negligence and recklessness, for the reasons alleged herein, including, among other things:

- a. knowingly and intentionally funneling business opportunities away from Corizon and toward other entities in a disloyal manner;
- b. acting with intent to violate applicable law;
- c. acting in intentional dereliction of duty;
- d. taking steps to protect and further his own interests and other entities' interests over Corizon's best interests;

- e. taking steps to protect and further his own interests and other entities' interests over Corizon's creditors' best interests while Corizon was insolvent;
- f. taking steps to protect and further the Lefkowitz Entities' interests over Corizon's best interests;
- g. taking steps to protect and further the Lefkowitz Entities' interests over Corizon's creditors' interests while Corizon was insolvent;
- h. failing to investigate and inform himself of the medical malpractice issues plaguing Corizon and causing grievous injuries to Corizon's patients;
- i. intentionally failing to act in the face of a known duty to act;
- j. causing the negative effects on Corizon and its liabilities by delaying to act and failing to act in the face of mounting medical malpractice liabilities;
- k. failing to adequately respond to and address longstanding medical malpractice issues;
- l. failing to promptly undertake corrective actions;
- m. diluting assets once insolvency and bankruptcy became inevitable;
- n. engaging in a reckless and grossly negligent waste of corporate assets;
- o. taking actions designed to benefit himself at the expense of Corizon; and
- p. mismanaging Corizon.

303. In taking the foregoing actions and/or failing to take such actions, Mr. Lefkowitz consistently failed to inform himself to the degree reasonably necessary about the transactions at issue and the impact of such transactions on Corizon.

304. Mr. Lefkowitz consistently failed to exercise reasonable business judgment in approving the foregoing actions and/or inactions.

305. The Plaintiffs are entitled to recover damages against Mr. Lefkowitz, in an amount to be determined at trial.

COUNT IX
Breach of Fiduciary Duty
(Against Corizon Management)

306. The Plaintiffs restate and reallege the foregoing paragraphs, which are incorporated by reference as if set forth fully herein.

307. As directors and/or officers of Corizon, the individual defendants owed fiduciary duties of care, loyalty, and good faith to Corizon. Those fiduciary duties include obligations to exercise good business judgment, to act prudently in the operation of Corizon's business, to discharge their actions in good faith, to act in the best interests of Corizon and its creditors upon Corizon becoming insolvent, and to put the interests of Corizon and its creditors before their own.

308. Corizon Management breached their fiduciary duties of care, loyalty, and good faith, and acted with gross negligence and recklessness, for the reasons alleged herein, including, among other things:

- a. knowingly and intentionally funneling business opportunities away from Corizon and toward other entities in a disloyal manner;
- b. acting with intent to violate applicable law;
- c. acting in intentional dereliction of duty;
- d. taking steps to protect and further their own interests, Mr. Lefkowitz's interests, and other entities' interests over Corizon's best interests;

- e. taking steps to protect and further their own interests, Mr. Lefkowitz's interests, and other entities' interests over Corizon's creditors' best interests while Corizon was insolvent;
- f. taking steps to protect and further the Lefkowitz Entities' interests over Corizon's best interests;
- g. taking steps to protect and further the Lefkowitz Entities' interests over Corizon's creditors' interests while Corizon was insolvent;
- h. failing to investigate and inform themselves of the medical malpractice issues plaguing Corizon and causing grievous injuries to Corizon's patients;
- i. intentionally failing to act in the face of a known duty to act;
- j. causing the negative effects on Corizon and its liabilities by delaying to act and failing to act in the face of mounting medical malpractice liabilities;
- k. failing to adequately respond to and address longstanding medical malpractice issues;
- l. failing to promptly undertake corrective actions;
- m. diluting assets once insolvency and bankruptcy became inevitable;
- n. abdicating their decision-making authority to Mr. Lefkowitz;
- o. engaging in a reckless and grossly negligent waste of corporate assets;
- p. taking actions designed to benefit Mr. Lefkowitz at the expense of Corizon;
and
- q. mismanaging Corizon.

309. In taking the foregoing actions and/or failing to take such actions, Corizon Management consistently failed to inform themselves to the degree reasonably necessary about the transactions at issue and the impact of such transactions on Corizon.

310. Corizon Management consistently failed to exercise reasonable business judgment in approving the foregoing actions and/or inactions.

311. The Plaintiffs are entitled to recover damages against Corizon Management, in an amount to be determined at trial.

COUNT X
Breach of Fiduciary Duty—Red Flags
(Against Corizon Management)

312. The Plaintiffs restate and reallege the foregoing paragraphs, which are incorporated by reference as if set forth fully herein.

313. As directors and/or officers of Corizon, each of Corizon Management owes fiduciary duties of care, loyalty, and good faith to Corizon and to Corizon's creditors to the extent that Corizon became insolvent. Those fiduciary duties include obligations to exercise good business judgment, to act prudently in the operation of Corizon's business, to discharge their actions in good faith, to act in the best interests of Corizon and its creditors upon Corizon becoming insolvent, and to put the interests of Corizon and its creditors before their own.

314. Corizon Management breached their fiduciary duties of care, loyalty, and good faith, and acted with gross negligence and recklessness, for the reasons alleged herein, including, among other things, by ignoring and/or not taking prudent actions in the face of red flags, among other things:

- a. causing Corizon to proceed with the divisional merger after learning of concerns with the Signature Accounts;

- b. failing to timely take action concerning the Signature Accounts upon learning that only Mr. Lefkowitz could access that account;
- c. failing to investigate and inform themselves of the medical malpractice issues with Corizon's business, such as ignoring red flag warnings concerning medical malpractice liabilities;
- d. causing the negative effects on Corizon and its liabilities by delaying addressing Corizon's medical malpractice problems;
- e. failing to adequately respond to and address longstanding medical malpractice issues; and
- f. failing to promptly undertake corrective actions.

315. In taking the foregoing actions and/or failing to take such actions, Corizon Management consistently failed to inform themselves to the degree reasonably necessary about the transactions at issue and the impact of such transactions on Corizon, and on Corizon's creditors, once Corizon was insolvent.

316. Corizon Management consistently failed to exercise reasonable business judgment in approving the divisional merger and/or inactions.

317. The Plaintiffs are entitled to recover damages against Corizon Management for ignoring and/or not taking prudent actions in the face of red flags in an amount to be determined at trial.

COUNT XI
Alter Ego
(Against Mr. Lefkowitz)

318. The Plaintiffs restate and reallege the foregoing paragraphs, which are incorporated by reference as if set forth fully herein.

319. As discussed in detail above, Mr. Lefkowitz directly, and indirectly through entities that he controls, exercised domination and control over Corizon through, among other things:

- a. failing to keep corporate formalities;
- b. designing a bankruptcy strategy for the Chapter 11 Case designed to provide Mr. Lefkowitz and the Lefkowitz Entities with a cheap release;
- c. controlling Corizon's decision-making and strategy formally through board and officer positions as well as informally;
- d. routinely failing to observe corporate formalities, resulting in intermingling of business activity, assets, and management.

320. Mr. Lefkowitz used his domination and control of Corizon to perpetrate a fraud that formed the basis for the Divisional Merger that ultimately led to the Chapter 11 Case.

321. As alleged herein, Mr. Lefkowitz's fraudulent, improper, and illegal use of Corizon's corporate form caused millions of dollars in damages and other injuries, including those liabilities that were assumed by the Trusts under the Plan.

322. Failure to disregard Corizon's forms and pierce the veil shielding Mr. Lefkowitz from liability for his actions would be fundamentally unfair to the Trusts' beneficiaries.

323. Holding Mr. Lefkowitz liable for his actions in, among other things, dominating and controlling Corizon is necessary to avoid injustice to the Trusts' beneficiaries.

324. Plaintiffs are entitled to a judgment against Mr. Lefkowitz in an amount to be determined at trial.

COUNT XII
Veil Piercing
(Against Perigrove, LLC)

325. The Plaintiffs restate and reallege the foregoing paragraphs, which are incorporated by reference as if set forth fully herein.

326. Perigrove 1018 exercised complete domination of Corizon with respect to all transactions that give rise to the causes of action described in this Complaint.

327. Failing to disregard Corizon's separate form and pierce the veil shielding Perigrove 1018 from liability for its actions would be fundamentally unfair to Corizon's creditors.

328. Perigrove 1018 and entities that it controlled routinely failed to observe corporate formalities in matters involving Corizon, resulting in an intermingling of business activity, assets, and management.

329. Holding Perigrove 1018 liable for its actions in directing and controlling Corizon is necessary to avoid injustice to Corizon's creditors.

330. Plaintiffs are entitled to a judgment against Perigrove 1018 in an amount to be determined at trial.

COUNT XIII
Successor Liability
(Against YesCare Corp.)

331. The Plaintiffs restate and reallege the foregoing paragraphs, which are incorporated by reference as if set forth fully herein.

332. YesCare was formed as an initial step in the restructuring scheme that culminated in the Divisional Merger. YesCare was created to take over Corizon's viable business.

333. Corizon Management pushed new contracts to newly formed YesCare subsidiaries and, through the Divisional Merger, allocated substantially all current contracts to CHS TX, which became a YesCare subsidiary.

334. Following the Divisional Merger, YesCare operated as a mere continuation of Corizon. YesCare continued to operate the business once operated by Corizon without interruption. YesCare and CHS TX occupied the same principal place of business as Corizon at 205 Powell Place, Suite 104, Brentwood, Tennessee 37027.

335. There was a continuity of management. Following the Divisional Merger, in May of 2022, (a) Sara Tirschwell, the former Chief Executive Officer for Corizon, became the Chief Executive Officer for YesCare, (b) Ayodeji Olawale Ladele, the former Executive Vice President and Chief Medical Officer for Corizon, became the Executive Vice President and Chief Medical Officer for YesCare, (c) Beverly Michelle Rice, the former Corporate Controller for Corizon, became the Corporate Controller for YesCare, (d) Jeffrey Scott King, the former Chief Legal Officer at Corizon, became the Executive Vice President and Chief Legal Officer at YesCare, (e) Jennifer Lynne Finger, the former Assistant General Counsel at Corizon, became the Assistant General Counsel at YesCare, and (f) Frank Jeffrey Sholey, the former Chief Financial Officer at Corizon, became the Chief Financial Officer at YesCare, and later assumed the role of Chief Executive Officer for YesCare in February of 2023.

336. There was a continuity of personnel. All employees who worked for Corizon prior to the Divisional Merger became employees of YesCare and/or CHS TX.

337. There was no change to the operating assets or general business operations. There was no change to postage and packing or contract structures. To ensure YesCare continued to receive payments under the existing contracts, YesCare continued to use the same bank accounts as Corizon. The operations of YesCare were virtually identical to those of Corizon prior to the mergers and the separation of assets from liabilities.

338. There was a continuity of shareholders. Perigrove 1018 was the beneficial owner of Corizon prior to the Divisional Merger and became the beneficial owner of YesCare after the Divisional Merger. At all relevant times prior to the Divisional Merger, Isaac Lefkowitz controlled the operations of Corizon, and at all relevant times after the Divisional Merger, Isaac Lefkowitz controlled the operations of YesCare.

339. After the Divisional Merger, Tehum commenced a bankruptcy proceeding to liquidate its remaining assets. At the time Tehum declared bankruptcy, it had no employees or ordinary business operations. Upon information and belief, the transactions that resulted in YesCare operating as a mere continuation of Corizon were done with the specific intent of hindering, delaying, and defrauding Corizon's creditors, including the tort claimants.

340. The creation of YesCare and its subsidiaries was specifically intended to facilitate the fraudulent transactions described in the Complaint.

341. Holding YesCare liable for Corizon's liability to its creditors is necessary to avoid fraud perpetrated on and injustice to Corizon's creditors.

342. Plaintiffs are entitled to a judgment against YesCare in an amount to be determined at trial.

COUNT XIV
Successor Liability
(Against CHS TX, LLC)

343. The Plaintiffs restate and reallege the foregoing paragraphs, which are incorporated by reference as if set forth fully herein.

344. CHS TX was formed through the Divisional Merger. CHS TX was allocated all of Corizon's income-producing assets, including substantially all current contracts.

345. CHS TX's business is a mere continuation of Corizon's former business, ultimately directed by the same management and key decision makers as Corizon.

346. The creation of CHX TX was specifically planned to carry out the fraudulent transactions described in the Complaint.

347. Holding CHS TX liable for Corizon's liability to its creditors is necessary to avoid fraud perpetrated on and injustice to Corizon's creditors.

348. Plaintiffs are entitled to a judgment against CHS TX in an amount to be determined at trial.

COUNT XV
Breach of Contract
(Against the Settlement Parties)

349. The Plaintiffs restate and reallege the foregoing paragraphs, which are incorporated by reference as if set forth fully herein.

350. As explained in detail above, as of February 1, 2026, the Settlement Parties entered into the Cure Agreement pursuant to which they each agreed to pay to the Trusts the Additional Cure Payments (as such term is defined in the Cure Agreement) to address the Past Due Amount of money owed by the Settlement Parties to the Trusts pursuant to the Plan.

351. The Settlement Parties then failed to make the Additional Cure Payments, in breach of their obligations under the Cure Agreement and in contravention of their obligations under the Plan.

352. The Plaintiffs are entitled to damages in the amount of the full Settlement Payment owed under the Plan and the Cure Agreement.

COUNT XVI
Attorney's Fees and Costs
(Against All Defendants)

353. The Plaintiffs restate and reallege the foregoing paragraphs, which are incorporated by reference as if set forth fully herein.

354. To the extent allowable by applicable law, the Plaintiffs request that the Court award reasonable attorneys' fees and costs.

RESERVATION OF RIGHTS

355. The Plaintiffs reserve all rights to amend this Complaint as new facts develop or are discovered.

PRAYER FOR RELIEF

WHEREFORE, the Plaintiffs request that the Court grant the following relief:

On Count I:

- (1) judgment that the Divisional Merger constitutes an actual fraudulent transfer pursuant to 11 U.S.C. §§ 548(a)(1)(A) and 550;
- (2) avoiding the Divisional Merger pursuant to 11 U.S.C. §§ 548(a)(1)(A) and 550;
- (3) judgment that the Divisional Merger constitutes an actual fraudulent transfer pursuant to 11 U.S.C. § 544(b) and the applicable Uniform Fraudulent Transfer Act and/or Uniform Voidable Transactions Act;
- (4) avoiding the Divisional Merger pursuant to 11 U.S.C. § 544(b) and the applicable Uniform Fraudulent Transfer Act and/or Uniform Voidable Transactions Act; and
- (5) preserving the avoided obligation for the benefit of the Debtors' estates pursuant to 11 U.S.C. § 551.

On Count II:

- (1) judgment that the Divisional Merger constitutes a constructive fraudulent transfer pursuant to 11 U.S.C. §§ 548(a)(1)(B);
- (2) avoiding the Divisional Merger pursuant to 11 U.S.C. §§ 548(a)(1)(B) and 550;
- (3) judgment that the Divisional Merger constitutes a constructive fraudulent transfer pursuant to 11 U.S.C. § 544(b) and the applicable Uniform Fraudulent Transfer Act and/or Uniform Voidable Transactions Act;
- (4) avoiding the Divisional Merger pursuant to 11 U.S.C. § 544(b) and the applicable Uniform Fraudulent Transfer Act and/or Uniform Voidable Transactions Act; and
- (5) preserving the avoided obligation for the benefit of the Debtors' estates pursuant to 11 U.S.C. § 551.

On Count III: judgment declaring that Mr. Lefkowitz, Ms. Tirschwell, and Mr. King aided and abetted a fraudulent Divisional Merger, and awarding damages in an amount to be determined at trial.

On Count IV:

- (1) judgment that the \$5.5 million in transfers to Geneva between January 9, 2021, and May 2, 2022, constitute an actual fraudulent transfer pursuant to 11 U.S.C. §§ 548(a)(1)(A) and 550;
- (2) avoiding the \$5.5 million in transfers to Geneva between January 9, 2021, and May 2, 2022, pursuant to 11 U.S.C. §§ 548(a)(1)(A) and 550;
- (3) judgment that the \$5.5 million in transfers to Geneva between January 9, 2021, and May 2, 2022, constitutes an actual fraudulent transfer pursuant to 11 U.S.C. § 544(b) and the applicable Uniform Fraudulent Transfer Act and/or Uniform Voidable Transactions Act;
- (4) avoiding the \$5.5 million in transfers to Geneva between January 9, 2021, and May 2, 2022, pursuant to 11 U.S.C. § 544(b) and the applicable Uniform Fraudulent Transfer Act and/or Uniform Voidable Transactions Act;
- (5) judgment that the \$24,538,155.19 in transfers to M2 LoanCo between January 29, 2021, and November 14, 2022, constitute an actual fraudulent transfer pursuant to 11 U.S.C. §§ 548(a)(1)(A) and 550;
- (6) avoiding the \$24,538,155.19 in transfers to M2 LoanCo between January 29, 2021, and November 14, 2022, pursuant to 11 U.S.C. §§ 548(a)(1)(A) and 550;
- (7) judgment that the \$24,538,155.19 in transfers to M2 LoanCo between January 29, 2021, and November 14, 2022, constitute an actual fraudulent transfer pursuant to 11 U.S.C. § 544(b) and the applicable Uniform Fraudulent Transfer Act and/or Uniform Voidable Transactions Act;
- (8) avoiding the \$24,538,155.19 in transfers to M2 LoanCo between January 29, 2021, and November 14, 2022, pursuant to 11 U.S.C. § 544(b) and the applicable Uniform Fraudulent Transfer Act and/or Uniform Voidable Transactions Act;
- (9) judgment that the \$956,707.08 in transfers to Amerisource Bergen between January 31, 2022, and February 15, 2022, constitute an actual fraudulent transfer pursuant to 11 U.S.C. §§ 548(a)(1)(A) and 550;
- (10) avoiding the \$956,707.08 in transfers to Amerisource Bergen between January 31, 2022, and February 15, 2022, pursuant to 11 U.S.C. §§ 548(a)(1)(A) and 550;
- (11) judgment that the \$956,707.08 in transfers to Amerisource Bergen between January 31, 2022, and February 15, 2022, constitute an actual fraudulent

transfer pursuant to 11 U.S.C. § 544(b) and the applicable Uniform Fraudulent Transfer Act and/or Uniform Voidable Transactions Act;

- (12) avoiding the \$956,707.08 in transfers to Amerisource Bergen between January 31, 2022, and February 15, 2022, pursuant to 11 U.S.C. § 544(b) and the applicable Uniform Fraudulent Transfer Act and/or Uniform Voidable Transactions Act; and
- (13) preserving the avoided transfers for the benefit of the Debtors' estates pursuant to 11 U.S.C. § 551.

On Count V:

- (1) judgment that the \$5.5 million in transfers to Geneva between January 9, 2021, and May 2, 2022, constitute a constructive fraudulent transfer pursuant to 11 U.S.C. §§ 548(a)(1)(B) and 550;
- (2) avoiding the \$5.5 million in transfers to Geneva between January 9, 2021, and May 2, 2022, pursuant to 11 U.S.C. §§ 548(a)(1)(B) and 550;
- (3) judgment that the \$5.5 million in transfers to Geneva between January 9, 2021, and May 2, 2022, constitute a constructive fraudulent transfer pursuant to 11 U.S.C. § 544(b) and the applicable Uniform Fraudulent Transfer Act and/or Uniform Voidable Transactions Act;
- (4) avoiding the \$5.5 million in transfers to Geneva between January 9, 2021, and May 2, 2022, pursuant to 11 U.S.C. § 544(b) and the applicable Uniform Fraudulent Transfer Act and/or Uniform Voidable Transactions Act;
- (5) judgment that the \$24,538,155.19 in transfers to M2 LoanCo between January 29, 2021, and November 14, 2022, constitute a constructive fraudulent transfer pursuant to 11 U.S.C. §§ 548(a)(1)(B) and 550;
- (6) avoiding the \$24,538,155.19 in transfers to M2 LoanCo between January 29, 2021, and November 14, 2022, pursuant to 11 U.S.C. §§ 548(a)(1)(B) and 550;
- (7) judgment that the \$24,538,155.19 in transfers to M2 LoanCo between January 29, 2021, and November 14, 2022, constitute a constructive fraudulent transfer pursuant to 11 U.S.C. § 544(b) and the applicable Uniform Fraudulent Transfer Act and/or Uniform Voidable Transactions Act;
- (8) avoiding the \$24,538,155.19 in transfers to M2 LoanCo between January 29, 2021, and November 14, 2022, pursuant to 11 U.S.C. § 544(b) and the applicable Uniform Fraudulent Transfer Act and/or Uniform Voidable Transactions Act;

- (9) judgment that the \$956,707.08 in transfers to Amerisource Bergen between January 31, 2022, and February 15, 2022, constitute a constructive fraudulent transfer pursuant to 11 U.S.C. §§ 548(a)(1)(B) and 550;
- (10) avoiding the \$956,707.08 in transfers to Amerisource Bergen between January 31, 2022, and February 15, 2022, pursuant to 11 U.S.C. §§ 548(a)(1)(B) and 550;
- (11) judgment that the \$956,707.08 in transfers to Amerisource Bergen between January 31, 2022, and February 15, 2022, constitute a constructive fraudulent transfer pursuant to 11 U.S.C. § 544(b) and the applicable Uniform Fraudulent Transfer Act and/or Uniform Voidable Transactions Act;
- (12) avoiding the \$956,707.08 in transfers to Amerisource Bergen between January 31, 2022, and February 15, 2022, pursuant to 11 U.S.C. § 544(b) and the applicable Uniform Fraudulent Transfer Act and/or Uniform Voidable Transactions Act; and
- (13) preserving the avoided transfers for the benefit of the Debtors' estates pursuant to 11 U.S.C. § 551.

On Count VI: judgment that Mr. Lefkowitz and the Lefkowitz Entities aided and abetted the fraudulent transfer of nearly \$30 million, and awarding damages in an amount to be determined at trial;

On Count VII: judgment that Corizon Management breached their respective fiduciary duties to Corizon when they misappropriated business opportunities, and awarding damages in an amount to be determined at trial;

On Count VIII: judgment that Mr. Lefkowitz breached his fiduciary duties to Corizon and Corizon's creditors once Corizon became insolvent, and awarding damages in an amount to be determined at trial;

On Count IX: judgment that Corizon Management breached their respective fiduciary duties to Corizon and Corizon's creditors once the Debtor became insolvent, and awarding damages in an amount to be determined at trial;

On Count X: judgment that Corizon Management breached their respective fiduciary duties to Corizon and Corizon's creditors once the Debtor became insolvent, and awarding damages in an amount to be determined at trial;

On Count XI: judgment that Corizon is the alter ego of Mr. Lefkowitz, that Mr. Lefkowitz is obligated to pay all claims asserted by the Trusts' beneficiaries against the Trusts, and awarding damages in an amount to be determined at trial;

On Count XII: judgment that Perigrove 1018's veil should be pierced to allow the Plaintiffs to hold Perigrove 1018 responsible for all claims asserted by the Trusts' beneficiaries against the Trusts, and awarding damages in an amount to be determined at trial;

On Count XIII: judgment that YesCare is liable under the doctrine of successor liability, that YesCare is responsible for all claims asserted by the Trusts' beneficiaries against the Trusts, and awarding damages in an amount to be determined at trial;

On Count XIV: judgment that CHS TX is liable under the doctrine of successor liability, that CHS TX is responsible for all claims asserted by the Trusts' beneficiaries against the Trusts, and awarding damages in an amount to be determined at trial;

On Count XV: judgment that the Settlement Parties breached their obligations under the Plan and the Cure Agreement, and awarding damages in an amount to be determined at trial; and

On Count XVI: judgment awarding attorney's fees and costs; and awarding such other and further relief as this Court may deem just and proper.

Dated: April 27, 2026

Respectfully submitted,

BROWN RUDNICK LLP

/s/ Eric R. Goodman

Eric R. Goodman (*pro hac vice*)

D. Cameron Moxley (*pro hac vice*)

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Counsel for the PI/WD Trustee and the GUC Trustee

EXHIBIT S

2026 FLORIDA LIMITED LIABILITY COMPANY ANNUAL REPORT

DOCUMENT# L22000095088

Entity Name: CHS FL, LLC

Current Principal Place of Business:

205 POWELL PLACE
SUITE 104
BRENTWOOD, TN 37027

Current Mailing Address:

JILL MOLDREM
205 POWELL PLACE SUITE 104
BRENTWOOD, TN 37027 US

FEI Number: 88-1375547

Certificate of Status Desired: No

Name and Address of Current Registered Agent:

C T CORPORATION SYSTEM
1200 SOUTH PINE ISLAND ROAD
PLANTATION, FL 33324 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE:

Electronic Signature of Registered Agent

Date

Authorized Person(s) Detail :

Title SOLE MEMBER & MANAGER
Name YESCARE CORP
Address 205 POWELL PLACE
SUITE 104
City-State-Zip: BRENTWOOD TN 37027

Title PRESIDENT, CEO
Name SHOLEY, F JEFFREY
Address 205 POWELL PLACE
SUITE 104
City-State-Zip: BRENTWOOD TN 37027

Title SECRETARY, CLO
Name KING, J SCOTT
Address 205 POWELL PLACE
SUITE 104
City-State-Zip: BRENTWOOD TN 37027

Title CFO
Name SPROUSE, JAMES
Address 205 POWELL PLACE
SUITE 104
City-State-Zip: BRENTWOOD TN 37027

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am a managing member or manager of the limited liability company or the receiver or trustee empowered to execute this report as required by Chapter 605, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: JAMES SPROUSE

CFO

04/09/2026

Electronic Signature of Signing Authorized Person(s) Detail

Date

EXHIBIT T





David Goldwasser · 2nd

CRO | Workouts | Crisis Strategist

Boca Raton, Florida, United States · [Contact info](#)

500+ connections

 FIA Capital Partners, LLC

 Post University

...

Experience



Principal
FIA Capital Partners, LLC
2013 - Present · 13 yrs 5 mos
New York and South Florida



Principal
GC Realty Advisors
Mar 2008 - Present · 18 yrs 3 mos