IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re	:	**Chapter 11**
CANO HEALTH, INC.,	:	**Case No. 24–10164 (KBO)**
Reorganized Debtor.[1]	:	**Hearing Date: May 29, 2026 at 11:00 a.m. (ET)**
		Response Deadline: May 6, 2026 at 4:00 p.m. (ET)

REORGANIZED DEBTORS' FOURTH OMNIBUS (SUBSTANTIVE) OBJECTION TO CERTAIN (I) NO LIABILITY CLAIMS, (II) MISCLASSIFIED CLAIMS, (III) OVERSTATED AND MISCLASSIFIED CLAIMS, AND (IV) CROSS-DEBTOR DUPLICATE CLAIMS

THIS OBJECTION SEEKS TO DISALLOW, EXPUNGE AND/OR RECLASSIFY CERTAIN FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD REVIEW THIS OBJECTION AND THE ATTACHMENTS HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIMS, AND LOCATE THEIR NAMES AND CLAIMS ON THE SCHEDULES ATTACHED TO THE PROPOSED ORDER APPENDED TO THIS OBJECTION.

Cano Health, Inc. (together with the Closed Case Debtors, the "**Reorganized Debtors**," and prior to the Effective Date (as defined below), the "**Debtors**"), as the Reorganized Debtor in the above-captioned chapter 11 case, respectfully represents as follows:

Relief Requested

1. By this objection (this "**Objection**"), pursuant to section 502 of title 11 of the United States Code (the "**Bankruptcy Code**"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), and Rule 3007-1 of the Local Rules of the United States

[1] The Reorganized Debtor in this chapter 11 case, along with the last four digits of the Reorganized Debtor's federal tax identification number, is Cano Health, Inc. (4224) ("**CHI**"). On August 13, 2024, the Court entered an order closing the chapter 11 cases of CHI's debtor affiliates, (collectively, the "**Closed Case Debtors**"). A complete list of the Closed Case Debtors may be obtained on the website of the Reorganized Debtor's claims and noticing agent at https://veritaglobal.net/canohealth. The Reorganized Debtor's mailing address is 9725 NW 117th Avenue, Miami, Florida 33178.

2410164260415000000000002

Bankruptcy Court for the District of Delaware (the "**Local Bankruptcy Rules**"), the Reorganized Debtors request entry of an order: (i) disallowing and expunging the Proofs of Claim (as defined below) for which the Debtors' estates have no outstanding liability identified on **Schedule 1** to the Proposed Order (as defined below) (the "**No Liability Claims**"), (ii) modifying the classification of the misclassified Proofs of Claim identified on **Schedule 2** to the Proposed Order (the "**Misclassified Claims**"), (iii) reducing and modifying the classification of the overstated and misclassified claims identified on **Schedule 3** attached to the Proposed Order (the "**Overstated and Misclassified Claims**"), and (iv) disallowing and expunging the cross-Debtor duplicate Proofs of Claim identified on **Schedule 4** to the Proposed Order (the "**Duplicate Claims**," and together with the No Liability Claims, the Misclassified Claims and the Overstated and Misclassified Claims, the "**Disputed Claims**").

2. A proposed form of order granting the relief requested herein is annexed hereto as **Exhibit A** (the "**Proposed Order**").

3. In support of this Objection, the Reorganized Debtors submit the *Declaration of John Lines in Support of Reorganized Debtors' Fourth Omnibus (Substantive) Objection to Certain (I) No Liability Claims (II) Misclassified Claims, (III) Overstated and Misclassified Claims, and (IV) Cross-Debtor Duplicate Claims* (the "**Lines Declaration**"), annexed hereto as **Exhibit B**.

Jurisdiction and Venue

4. The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

5. Pursuant to Local Bankruptcy Rule 9013-1(f), the Reorganized Debtors consent to entry of a final order by the Court in connection with this Objection to the extent it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

Background

A. General Background

6. Beginning on February 4, 2024 (the "**Petition Date**"), the Debtors each commenced with the Court a voluntary case under chapter 11 of the Bankruptcy Code. No trustee or examiner was appointed in the Debtors' chapter 11 cases.

7. The Debtors' chapter 11 cases were jointly administered for procedural purposes only pursuant to Bankruptcy Rule 1015(b) and Local Bankruptcy Rule 1015-1.

8. On February 21, 2024, the United States Trustee for Region 3 (the "**U.S. Trustee**") appointed the Official Committee of Unsecured Creditors (the "**Creditors' Committee**").[2]

9. Additional information regarding the Debtors' business, capital structure, and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Declaration of Mark Kent in Support of Debtors' Chapter 11 Petitions* [Docket No. 14] and the *Declaration of Clayton Gring in Support of the Debtors' First Day Relief* [Docket No. 15], each filed on February 5, 2024.

10. On June 28, 2024, the Court entered an order [Docket No. 1148] (the "**Confirmation Order**") confirming the *Modified Fourth Amended Joint Chapter 11 Plan of*

[2] Pursuant to section 12.3 of the Plan (as defined herein), except for certain limited purposes including to prosecute fee applications, the Creditors' Committee dissolved on the Effective Date (as defined herein). *See* Plan § 12.3.

Reorganization of Cano Health, Inc. and its Affiliated Debtors [Docket No. 1125] (including any exhibits, schedules, and supplements thereto and as may be amended, restated, supplemented, or otherwise modified from time to time in accordance with the terms thereof, the "**Plan**"). On the same day (the "**Effective Date**"), the Plan was substantially consummated and became effective. *See* Docket No. 1152. Pursuant to the Plan, the Reorganized Debtors are responsible for the Claims Reconciliation Process (as defined in the Plan).

B. Specific Background

11. On February 6, 2024, the Court entered an order authorizing the Debtors to retain Kurtzman Carson Consultants LLC ("**KCC**") as claims and noticing agent (the "**Claims Agent**") in their chapter 11 cases [Docket No. 79].[3] The Claims Agent is authorized and directed to, among other things, (i) perform noticing services and to receive, maintain, record and otherwise administer the proofs of claim (each, a "**Proof of Claim**") filed in the Debtors' chapter 11 cases, (ii) serve as the custodian of court records, (iii) serve as the authorized repository for all Proofs of Claim, and (iv) maintain an official claims register for the Debtors (the "**Claims Register**").

12. On March 5, 2024, the Court entered the *Order (I) Establishing a General Bar Date to File Proofs of Claim, (II) Establishing a Bar Date to File Proofs of Claim by Governmental Units, (III) Establishing a Rejection Damages Bar Date, (IV) Establishing an Amended Schedules Bar Date, (V) Approving the Form and Manner for Filing Proofs of Claim, (VI) Approving the Proposed Notices of Bar Dates, (VII) Approving Procedures With Respect to Service of the Proposed Notice of Bar Dates, and (VIII) Granting Related Relief* [Docket No. 259] (the "**Original Bar Date Order**" and, as corrected by the order dated April 16, 2024 [Docket No.

[3] On June 11, 2024, KCC changed its name to KCC dba Verita Global ("**Verita**"). There has not been any change in the company's ownership structure.

555] (the "**Corrected Bar Date Order**"), the "**Bar Date Order**").[4] The Bar Date Order, among other things, established (i) April 22, 2024 at 5:00 p.m. (Prevailing Eastern Time) as the bar date by which all creditors, except for certain creditors falling within one of the exceptions set forth therein, were required to file Proofs of Claim, including for claims under section 503(b)(9) of the Bankruptcy Code, in the chapter 11 cases of each of the Debtors (the "**General Bar Date**"), and (ii) August 2, 2024 at 5:00 p.m. (Prevailing Eastern Time) as the deadline for all governmental units to file Proofs of Claim in the chapter 11 cases of each of the Debtors (the "**Governmental Bar Date**" and, together with the Extended Bar Date, the General Bar Date, and the other deadlines for filing Proofs of Claim established by the Bar Date Order, the "**Bar Dates**").

13. On March 8, 2024, the Debtors filed the Notice of Deadlines to File Proofs of Claim [Docket No. 446] (the "**Bar Date Notice**"). Thereafter, the Claims Agent served the Bar Date Notice consistent with the requirements of the Original Bar Date Order. *See* Docket Nos. 475, 523, 623, 656, 674, 687, 767, 799, 800, 855, and 896. In addition, the Claims Agent published the Bar Date Notice in *The Wall Street Journal, the Miami Herald, and the Sun Sentinel*. *See* Docket No. 469.

14. The Debtors filed their schedules of assets and liabilities and statements of financial affairs by March 8, 2024 (collectively and as may be modified, amended, or

[4] As set forth in the Certification of Counsel filed on April 3, 2024 [Docket No. 555], following entry of the Original Bar Date Order and service and publication of the Bar Date Notice (as defined below), the Debtors identified a ministerial error in the Original Bar Date Order. Specifically, the Original Bar Date Order inadvertently excused any former officer, director, or employee of any of the Debtors from having to file a proof of claim for any claim based on indemnification, contribution, or reimbursement. To address any potential confusion caused by the discrepancy in the Original Bar Date Order, the Corrected Bar Date Order (i) required the Debtors to serve the Corrected Bar Date Order on all former officers, directors or employees of the Debtors within three (3) business days of entry of the Corrected Bar Date Order and (ii) extended the applicable Bar Date (as defined in the Corrected Bar Date Order) solely for such parties from April 22, 2024 to 5:00 p.m., prevailing Eastern Time on May 9, 2024 (the "**Extended Bar Date**"). Thereafter the Claims Agent served the Corrected Bar Date Order consistent with these requirements. *See* Cert. of Service, dated April 10, 2024 [Docket No. 624].

supplemented from time to time, the "**Schedules**"). *See* Docket Nos. 275-280, 282-289, 292-294, 296, 298-300, 302-304, 307-322, 324-327, 329-353, 355-389, 391-440, 450.

15. In the ordinary course, the Debtors and Reorganized Debtors maintain books and records (the "**Books and Records**") that reflect, among other things, the Debtors' aggregate liabilities and the specific amounts owed to each of their creditors. The Reorganized Debtors and their advisors are reviewing and continuing to reconcile all claims, including both claims identified on the Schedules (the "**Scheduled Claims**") and the Proofs of Claim. While this analysis and reconciliation is ongoing, the Reorganized Debtors have determined the Disputed Claims should be disallowed and/or reclassified for one or more reasons. Accordingly, the Reorganized Debtors file this Objection seeking the relief requested above.

Basis for Relief Requested

16. Section 502(a) of the Bankruptcy Code provides that a filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). When asserting a proof of claim against a bankruptcy estate, a claimant must allege facts that, if true, would support a finding that the debtor is legally liable to the claimant. *See In re Allegheny Int'l, Inc.*, 954 F.2d 167, 173 (3d Cir. 1992). Where the claimant alleges sufficient facts to support its claim, its claim is afforded *prima facie* validity. *See In re Allegheny Int'l, Inc.*, 954 F.2d 167, 173–74 (3d Cir. 1992); *In re Am. Home Mortg., Holdings, Inc*, 501 B.R. 44, 61–62 (Bankr. D. Del. 2013) ("[W]here a proof of claim does not provide the facts and documents necessary to support the claim, it is not entitled to the presumption of prima facie validity."); *In re Chain*, 255 B.R. 278, 280 (Bankr. D. Conn. 2000) (internal quotation omitted); *In re Marino*, 90 B.R. 25, 28 (Bankr. D. Conn 1988); *see also Ashford v. Consol. Pioneer Mortgage*, 178 B.R. 222, 226 (9th Cir. B.A.P. 1995), *aff'd*, 91 F.3d 151 (9th Cir. 1996). A party wishing to dispute a claim's validity must produce evidence sufficient to negate the claim's *prima facie* validity. *Allegheny Int'l, Inc.*, 954 F.2d at 173–74. In

practice, the objecting party must produce evidence that would refute at least one of the allegations essential to the claim's legal sufficiency. *Id*. Once an objecting party produces such evidence, the burden shifts back to the claimant to prove the validity of his or her claim by a preponderance of the evidence. *Id.* at 174. Ultimately, the burden of persuasion is on the claimant. *Id.* Section 502(b)(1) of the Bankruptcy Code further provides, in relevant part, that a claim may not be allowed if "such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law for a reason other than because such claim is contingent or unmatured." 11 U.S.C. § 502(b)(1).

A. No Liability Claims

17. As set forth in the Lines Declaration, the Debtors and their advisors have examined the No Liability Claims listed on **Schedule 1** annexed to the Proposed Order, all documentation provided with respect to each No Liability Claim, and the Debtors' Books and Records, the Schedules, and the Claims Register. Based upon this careful review and analysis of the No Liability Claims, and for the reasons set forth below and in the Lines Declaration, the Reorganized Debtors have determined that the No Liability Claims fail to establish a legal or factual basis upon which the Debtors are liable.

18. Claim no. 257, filed by Amy Garza, asserts a priority claim in the amount of $1,472.30. The claim was asserted as a priority claim for contributions to an employee benefit plan under section 507(a)(5) of the bankruptcy code. According to the documentation attached to the proof of claim, however, the claim seeks to recover amounts the claimant contributed to their 401(k). The claimant's 401(k) account is not property of the Debtors' estates and was unaffected by the Debtors' chapter 11 cases. Accordingly, the Debtors have no liability with respect to the amounts contributed to the account.

19. Claim No. 356, filed by Erin Ganow, asserts a priority claim in the amount of $2,050. The claim was asserted as a priority claim under section 507(a)(7) of the bankruptcy code, which affords priority to claims based on deposits towards the purchase, lease, or rental of certain property or services. According to the documentation attached to the proof of claim, however, the claim is based on credits the claimant accrued with Massage Envy. Massage Envy was not a Debtor and the proof of claim does not attach any documentation that suggests the Debtors are liable for any of the amounts asserted in the Proof of Claim. Accordingly, the Debtors' have no liability with respect to the claim.

20. Claim No. 362, filed by Maria Hernandez, asserts a priority claim in the amount of $60,000. The proof of claim alleges $22,565.68 of the asserted amount is secured by a motor vehicle. The claim further asserts: (i) $24,000.00 of the claimed amount as a priority claim under section 507(a)(1)(A)-(B) of the Bankruptcy Code, which affords priority to certain claims based on domestic support obligations, (ii) $1,225.00 of the claimed amount as a priority claim under section 507(a)(8) of the Bankruptcy Code, which affords priority to certain taxes or penalties owed to governmental units, (iii) $800.00 of the claimed amount as a priority claim under section 507(a)(5) of the Bankruptcy Code, which affords priority to certain claims based on contributions to an employee benefit plan, (iv) $500.00 of the claimed amount as a priority claim under section 503(b)(9) of the Bankruptcy Code, which affords priority to certain claims based on goods delivered within the 20 days prior to the petition date, and (v) $8,000 of the claimed amount as a priority claim under other, unclear subsections of section 507(a) of the Bankruptcy Code. According to the documentation attached to the proof of claim, however, the claim seeks to recover amounts the claimant owes in connection with their purchase of a motor vehicle from Carvana (a non-Debtor). The proof of claim does not attach any documentation that indicates any of the

Debtors are liable for such amounts. Accordingly, the Debtors' have no liability with respect to the claim.

21. To avoid the possibility of improper recoveries and to maintain an accurate Claims Register, the Reorganized Debtors (i) object to the No Liability Claims listed on **Schedule 2** to the Proposed Order, and (ii) request the No Liability Claims be disallowed and expunged in their entirety.

B. Misclassified Claims

22. As set forth in the Lines Declaration, based on review and analysis, the Reorganized Debtors have determined that the Misclassified Claims identified on **Schedule 2** attached to the Proposed Order were filed incorrectly as secured or priority unsecured claims despite such claims not being entitled to such priority. The party asserting priority for its claim bears the burden to show entitlement thereto. *See In re Philadelphia Newspapers, LLC*, 690 F.3d 161, 172 (3d Cir. 2012). The Bankruptcy Code's priority provisions are "strictly construed" to preserve estate resources for creditors. *In re Columbia Gas Sys., Inc*., 224 B.R. 540, 548 (Bankr. D. Del. 1998). Each of the Misclassified Claims fails to meet this burden for the specific reasons set forth below.

i. Misclassified Section 503(b)(9) Claims

23. Pursuant to sections 503(b)(9) and 507(a)(2) of the Bankruptcy Code, unsecured claims for "the value of any goods received" by the Debtors within 20 days before the Petition Date are entitled to priority as administrative expenses. 11 U.S.C. § 503(b)(9). "The language of the statute provides for the allowance of an administrative claim provided the claimant establishes: (1) the vendor sold 'goods' to the debtor; (2) the goods were received by the debtor within twenty days prior to filing; and (3) the goods were sold to the debtor in the ordinary course of business." *In re Goody's Family Clothing, Inc.*, 401 B.R. 131, 133 (Bankr. D. Del. 2009). "[A]

claim for an administrative expense under section 503(b)(9) cannot be a claim for services provided." *Id*. at 135. "Received" under section 503(b)(9) means the debtor, or its agent, must have come into physical possession of the goods within the 20-day period. *In re World Imports, Ltd.*, 862 F.3d 338, 346 (3d Cir. 2017); *In re SRC Liquidation, LLC*, 573 B.R. 537, 542 (Bankr. D. Del. 2017); *In re ADI Liquidation, Inc.*, 572 B.R. 543, 550 (Bankr. D. Del. 2017).

24. Claim numbers 87 (Lightbeam Health Solutions, Inc.), 113 (e4health dba e4 Services), 122 (All States M.E.D.), 138 (Details Custom Builders, Inc.), 173 (MagicWaste Management Corp.), 182 (Outcomes Operating Inc.), 189 (Healthy Car Wash Corp.), 190 (Providers Choice Scribe Services) and 309 (Total Shredding LLC) each assert, in whole or in part, a priority claim under section 503(b)(9) of the Bankruptcy Code that is based on services allegedly rendered to the Debtors. As set forth above, section 503(b)(9) only affords priority to claims based on goods delivered, not services rendered. *See In re Goody's Family Clothing*, Inc., 401 B.R. at 135–36 (claim for services not entitled to 503(b)(9) priority). Accordingly, these claims are not entitled to priority and should be reclassified as unsecured claims[5] as set forth on **Schedule 2** to the Proposed Order.

25. Claim number 353 (Ice Cream Distributors of Florida, LLC) asserts a priority claim under section 503(b)(9) of the Bankruptcy Code for goods allegedly delivered to the Debtors. As set forth above, section 503(b)(9) affords priority to goods delivered within the 20 days prior to the Petition Date. According to the documentation attached to the Proof of Claim, however, the goods relevant to claim number 353 appear to have been delivered on or around November 22, 2023 (i.e. about 74 days prior to the Petition Date). Accordingly, the claim is not

[5] All claims reclassified as unsecured claims pursuant to this objection shall be classified as Convenience Claims or Non-RSA GUC Claims, as applicable, in accordance with the terms of the Plan.

entitled to priority under section 503(b)(9) and the claim should be reclassified as an unsecured claim.

26. Claim number 105 (Anar LLC) asserts a priority claim under section 503(b)(9) for goods allegedly delivered to the Debtors. However, according to the documentation attached to the proof of claim, the claim is based on goods and materials that were allegedly used to repair damages at a leased property that was rejected by the Debtors [*see* Docket No. 448]. Accordingly, such materials were not "received by the debtor," nor were they "sold to the debtor in the ordinary course of the debtor's business." As a result, the portion of the claim asserted as having 503(b)(9) priority should be reclassified as a Non-RSA GUC Claim.

ii. Misclassified 507(a)(4) Claims

27. Claim numbers 50 (Pedro M. Torres Vega), 58 (Nora D. Palma), 70 (Veterans Health Pathways LLC), 254 (Arber Inc.), 282 (Carlos Reyes Perez), 322 (Josuee Hernandez), 323 (Hair & Fitness by Tracy LLC), 360 (Palmetto Auto Tire Service, LLC) and 688 (Jessica Orejarena) assert unsecured priority claims pursuant to section 507(a)(4) of the Bankruptcy Code (the "**507(a)(4) Claims**"). Section 507(a)(4) of the Bankruptcy Code affords priority to unsecured claims for "wages, salaries, or commissions, including vacation, severance, and sick leave pay earned by an individual." 11 U.S.C. § 507(a)(4). Courts have limited the application of section 507(a)(4) to claims of employees of debtors. *See, e.g., In re Tropicana Entertainment, LLC*, 2015 WL 6112064, at *7 n.12 (Bankr. D. Del. Oct. 14, 2015) (holding "individual" as used in 11 U.S.C. § 507(a)(4) should be narrowly construed to apply to those engaged in an employer-employee relationship with the debtors, rather than a contractual relationship to provide services); *In re GUE Liquidation Cos., Inc*., Case No. 19-11240 (LSS) (Bankr. D. Del. Dec. 18, 2019) Hr'g Tr. at 5:11-20, 6:19–7:3 ("So the question is are they a

contractual claim [or] are they a claim for wages that are entitled to priority under Section 507(a)(4) of the code?"). Each of the 507(a)(4) Claims asserts a claim for amounts owed for services rendered by a contract counterparty of the Debtors rather than a claim by an employee for wages. Thus, none of these claims is entitled to priority under section 507(a)(4) of the Bankruptcy Code. Accordingly, the 507(a)(4) Claims should be reclassified as unsecured claims as set forth on **Schedule 2** to the Proposed Order.

iii. Misclassified 507(a)(8) Claims

28. Claim number 297, filed by Promociones 96 Inc., asserts a priority tax claim under section 507(a)(8) of the Bankruptcy Code ("**Section 507(a)(8)**") in the amount of $35,544.11. Section 507(a)(8) affords priority to "unsecured claims of governmental units" based on taxes and related amounts. *See* 11 U.S.C. § 507(a)(8). According to the documentation attached to the proof of claim, however, the claimant that filed the claim was a landlord of Debtor Cano Health, LLC, and was not a governmental unit. Accordingly, section 507(a)(8) is inapplicable and the entire claim should be reclassified as an unsecured claim.

C. Overstated and Misclassified Claims

29. As set forth in the Lines Declaration, based upon a review and analysis of the Debtors' Books and Records, the Schedules, and the Claims Register, the Reorganized Debtors have determined that the Overstated and Misclassified Claims listed on **Schedule 3** to the Proposed Order were filed in an overstated amount and incorrectly as priority or administrative expense claims where such claims cannot be classified as such.

30. Claim number 404, filed by Angeles Food Corp., asserts a claim in the amount of $195,622.07. The Proof of Claim asserts the entire claimed amount as an administrative expense claim under section 503(b)(9) of the Bankruptcy Code, which affords priority to claims for "the value of any goods received by the debtor within 20 days before the date of

commencement of a [bankruptcy case].” *See* 11 U.S.C. § 503(b)(9). On March 1, 2024, the Debtors and the claimant entered into that certain *Trade Agreement*, pursuant to which the debtors agreed to pay the claimant the amount of $97,451.39 in satisfaction of the claimant’s 503(b)(9) claim. The Debtors made such payment on March 8, 2024. As a result, no amounts remain outstanding that are entitled to priority under section 503(b)(9). Accordingly, the claim should be reduced by $97,451.39 and the remaining amount ($99,767.66) should be reclassified as an unsecured claim.

31. Claim No. 56, filed by Tropical Bakery and Restaurant, asserts a claim in the amount of $5,544. The Proof of Claim asserts the entire claimed amount as a priority claim under section 503(b)(9) and 507(a)(2) of the Bankruptcy Code. As set forth above, section 503(b)(9) affords priority to claims based on goods delivered within the twenty days prior to the Petition Date. According to the documentation attached to the Proof of Claim and the Debtors’ books and records, only $2,024 of the claimed amount relates to goods delivered during the twenty day lookback period. Accordingly, only $2,024 of the claimed amount was entitled to priority and the remaining $3,520 should be reclassified as an unsecured claim. On March 8, 2024, the Debtors made a payment to the claimant in the amount of $2,024, satisfying the portion of the claim entitled to priority under section 503(b)(9) in full. Accordingly, the claim should be reduced by $2,024, and the remaining $3,520 should be reclassified as an unsecured claim.

32. Claim number 328, filed by Amy Charley, asserts a claim in the amount of $100,000 based on amounts allegedly owing pursuant to a separation agreement with the Debtors. The proof of claim asserts the entire amount as a priority wage claim under section 507(a)(4) of the Bankruptcy Code, which affords priority to claims for “wages, salaries, or commissions, including vacation, severance and sick leave pay earned by an individual” earned within 180 days

of the Petition Date, up to $15,150.[6] 11 U.S.C. § 507(a)(4). According to the separation agreement attached to the Proof of Claim, the claimant was entitled to separation benefit payments totaling $300,000 to be paid in bi-weekly installments of $11,111.11 over a one year period commencing on approximately April 12, 2023. According to the Debtors' books and records, as of the Petition Date, two bi-weekly payments remained outstanding totaling $23,076.92. All of these amounts were due during the applicable 180-day lookback period. Accordingly, with respect to amounts that arose prior to the Petition Date, the claimant is entitled to (i) a 507(a)(4) wage priority claim for $15,150 (i.e. the amount of the cap), and (ii) an unsecured claim in the amount of $7,926.92 (for prepetition amounts in excess of the cap). In addition, six bi-weekly payments totaling $69,230.77 relate to the period after the Petition Date. It is well established in the Third Circuit that claims for severance relating to services provided pre-petition are unsecured claims, even when the severance payments come due after the petition date. *Cf. Former Employees of Builders Square Retail Stores v. Hechinger Inv. Co. of Del. (In re Hechinger Inv. Co. of Del.)*, 298 F.3d 219, 224–27 (3d Cir. 2002) ("[S]everance pay claims 'only have administrative priority to the extent that they are based on services provided to the bankruptcy estate post-petition.'") (quoting *In re Roth American, Inc.*, 975 F.2d 949, 957 (3d Cir. 1992)). Accordingly, all amounts related to postpetition bi-weekly payments are unsecured claims. In sum, claim number 328 should be reduced and reclassified as: (i) a section 507(a)(4) wage priority claim in the amount of $15,150, and (ii) an unsecured claim in the amount of $77,157.72.

[6] On April 1, 2025, pursuant to section 104 of the Bankruptcy Code, the section 507(a)(4) priority cap increased from $15,150.00 to $17,150.00. Pursuant to section 104(c), however, such adjustment "shall not apply with respect to cases commenced before the date of such adjustment[]." 11 U.S.C. § 104(c). Because the Petition Date occurred before April 1, 2025, the $15,150 cap is applicable here.

D. Duplicate Claims

33. As set forth in the Lines Declaration, based upon a careful review and analysis of the Debtors' Books and Records, the Schedules, and the Claims Register, the Debtors have determined that each of the Duplicate Claims identified on **Schedule IV** to the Proposed Order under the column labeled "Duplicate Claim to be Disallowed" are duplicative of the corresponding claim listed under the column labeled "Remaining Claim" (the "**Remaining Claims**"). Specifically, the Duplicate Claims and their corresponding Remaining Claims all assert the same liability, but each claim asserts such liability against a different Debtor. Based on the documentation attached to the Proof of Claim and the Debtors' Books and Records, the Reorganized Debtors believe the Remaining Claim was filed against the Debtor most likely to be associated with the claimed liability. Because the Duplicate Claims were associated against Debtors hat have no liability for the applicable claims, the Reorganized Debtors submit that each of the Duplicate Claims should be disallowed and expunged, and the Remaining Claim should remain on the Claims Register.

34. The Debtors should not be required to pay twice on the same obligation. Disallowance of redundant Duplicate Claims will enable the Claims Register to reflect more accurately the claims asserted against the Debtors. Any disallowance or expungement of the Duplicate Claims will not prejudice any claimants or their substantive rights against the Debtors because each Remaining Claim will remain on the Claims Register, subject to parties' rights to object to the Remaining Claims on any and all grounds, including in any subsequent omnibus objections.

35. Accordingly, to avoid the possibility of improper recoveries and to maintain an accurate Claims Register, the Reorganized Debtors (i) object to the Duplicate Claims listed on

Schedule 4 to the Proposed Order, and (ii) request the Duplicate Claims be disallowed and expunged in their entirety.

Responses to this Objection

36. To contest this Objection, a claimant must file a written response to the Objection (a "**Response**") with the Office of the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, Wilmington, Delaware 19801, by no later than **May 6, 2026 at 4:00 p.m. (Prevailing Eastern Time)** (the "**Response Deadline**"). In addition, a claimant must serve its Response on the following entities in accordance with the Local Bankruptcy Rules: (a) counsel to the Reorganized Debtors, (i) Weil, Gotshal & Manges LLP, Attn: Gary T. Holtzer, Jessica Liou, Matthew P. Goren, and Kevin Bostel (gary.holtzer@weil.com, jessica.liou@weil.com, matthew.goren@weil.com, and kevin.bostel@weil.com), and (ii) Richards, Layton & Finger, P.A., Attn: Michael J. Merchant, Amanda R. Steele (merchant@rlf.com, steele@rlf.com and mccauley@rlf.com); (b) counsel to the Litigation Trust (as defined in the Plan), (i) Paul Hastings LLP, 200 Park Avenue, New York, NY 10166, Attn: Kristopher M. Hansen and Erez Gilad (krishansen@paulhastings.com and erezgilad@paulhastings.com), and (ii) Cole Schotz P.C., 500 Delaware Avenue, Suite 1410, Wilmington, DE 19801, Attn: Justin R. Alberto and Jack M. Dougherty (JAlberto@coleschotz.com and jdougherty@coleschotz.com); and (c) the Office of the United States Trustee for the District of Delaware, 844 King Street, Suite 2207, Wilmington, DE 19801, Attn: Benjamin A. Hackman, Esq. (Benjamin.A.Hackman@usdoj.gov) and Jon Lipshie, Esq. (Jon.Lipshie@usdoj.gov).

37. Claimants should locate their names and Disputed Claims on **Schedules 1** through **4** to the Proposed Order and carefully review this Objection. A Response must address each ground on which the Reorganized Debtors object to a particular Disputed Claim.

38. Every Response must contain, at a minimum, the following information:

i. a caption setting forth the name of the Court that includes the Reorganized Debtor's case number, and the title of the Objection to which the Response is directed;

ii. the name of the claimant, the claim number, and a description of the basis for the amount of the claim;

iii. the specific factual basis and supporting legal argument on which the party will rely in opposing this Objection;

iv. all documentation and other evidence in support of the claim, not previously filed with the Court or the claims and noticing agent, on which the claimant will rely in opposing this Objection; and

v. the name, address, telephone number, fax number, and/or email address of the person(s) (which may be the claimant or the claimant's legal representative) with whom counsel for the Reorganized Debtors should communicate with respect to the claim or the Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the claim on behalf of the claimant.

39. If a Response is properly and timely filed and served in accordance with the above procedures, the Reorganized Debtors will endeavor to reach a consensual resolution with the claimant. If no consensual resolution is reached, the Court will conduct a hearing with respect to the Objection and the Response on **May 29, 2026 at 11:00 a.m. (Prevailing Eastern Time)**, or such other date and time as parties filing Responses may be notified. Only those Responses made in writing and timely filed will be considered by the Court at any such hearing.

40. The Reorganized Debtors reserve the right to seek an adjournment of the hearing on any Response to this Objection, which adjournment will be noted on the notice of agenda for the hearing. The agenda will be served on the person designated by the claimant in its Response.

41. If a claimant fails to timely file a Response by the Response Deadline, the Reorganized Debtors may present to the Court an appropriate order disallowing and expunging the

Disputed Claims as set forth in **Schedules 1** through **4** to the Proposed Order, without further notice to the claimant or a hearing.

42. The Objection by the Reorganized Debtors to each claim shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Any order entered by the Court regarding an objection asserted in this Objection shall be deemed a separate order with respect to each claim subject thereto.

Reservation of Rights

43. The Reorganized Debtors expressly reserve the right to amend, modify, or supplement this Objection and to file objections to any other claims (filed or not) that have been or may be asserted against the Debtors' estates. Should one or more of the grounds of objection stated in this Objection be dismissed or overruled, the Reorganized Debtors reserve the right to object to each of the Disputed Claims or any other Proofs of Claim on any other grounds that the Reorganized Debtors discover or elect to pursue.

44. Notwithstanding anything contained in this Objection, or the exhibits and schedules attached hereto, nothing herein will be construed as a waiver of any rights that the Reorganized Debtors, or any successor to the Reorganized Debtors, may have to enforce rights of setoff against the claimants.

45. Nothing in this Objection shall be deemed: (a) an admission as to the amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Reorganized Debtors' or any other party in interest's right to dispute any claim; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Objection; (e) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (f) a waiver of

any of the Reorganized Debtors' claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law.

Compliance with Local Bankruptcy Rule 3007-1

46. To the best of the Reorganized Debtors' knowledge and belief, this Objection complies with Local Bankruptcy Rule 3007-1. To the extent this Objection does not comply in all respects with the requirements of Local Bankruptcy Rule 3007-1, the undersigned believes such deviations are not material and respectfully requests that any such requirement be waived.

Notice

47. Notice of this Objection will be provided to the following parties: (a) the Office of the United States Trustee for the District of Delaware (Attn: Benjamin A. Hackman, Esq. (Benjamin.A.Hackman@usdoj.gov) and Jon Lipshie, Esq. (Jon.Lipshie@usdoj.gov)); (b) Paul Hastings LLP, 200 Park Avenue, New York, NY 10166 (Attn: Kris Hansen (krishansen@paulhastings.com) and Erez Gilad (erezgilad@paulhastings.com)) and Cole Schotz P.C., 500 Delaware Avenue, Suite 1410, Wilmington, DE 19801 (Attn: Justin R. Alberto and Jack M. Dougherty (JAlberto@coleschotz.com and jdougherty@coleschotz.com)), as counsel to the Litigation Trust; (c) any party that has requested notice pursuant to Bankruptcy Rule 2002; and (d) the claimants whose claims are subject to this Objection (collectively, the "**Notice Parties**").

48. The Reorganized Debtors respectfully submit that no further notice is required.

No Previous Request

49. No previous request for the relief sought herein has been made by the Reorganized Debtors to this or any other court.

WHEREFORE the Reorganized Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: April 15, 2026
Wilmington, Delaware

/s/ James F. McCauley

RICHARDS, LAYTON & FINGER, P.A.
Mark D. Collins (No. 2981)
Michael J. Merchant (No. 3854)
Amanda R. Steele (No. 5530)
James F. McCauley (No. 6991)
920 North King Street
Wilmington, Delaware 19801
Telephone: 302-651-7700
Email: collins@rlf.com
merchant@rlf.com
steele@rlf.com
mccauley@rlf.com

-and-

WEIL, GOTSHAL & MANGES LLP
Gary T. Holtzer (admitted *pro hac vice*)
Jessica Liou (admitted *pro hac vice*)
Matthew P. Goren (admitted *pro hac vice*)
Kevin Bostel (admitted *pro hac vice*)
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Emails: gary.holtzer@weil.com
jessica.liou@weil.com
matthew.goren@weil.com
kevin.bostel@weil.com

Attorneys for the Reorganized Debtors

PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIM.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re	:	**Chapter 11**
CANO HEALTH, INC.,	:	**Case No. 24–10164 (KBO)**
Reorganized Debtor.[1]	:	**Hearing Date: May 29, 2026 at 11:00 a.m. (ET)**
		Response Deadline: May 6, 2026 at 4:00 p.m. (ET)

NOTICE OF OMNIBUS OBJECTION AND HEARING

PLEASE TAKE NOTICE that, on April 15, 2026, Cano Health, Inc. (together with the Closed Case Debtors, the "**Reorganized Debtors**," and prior to the Effective Date (as defined below), the "**Debtors**"), as the Reorganized Debtor in the above-captioned chapter 11 case filed the *Reorganized Debtors' Fourth Omnibus (Substantive) Objection to Certain (I) No Liability Claims, (II) Misclassified Claims, (III) Overstated and Misclassified Claims, and (IV) Cross-Debtor Duplicate Claims* (the "**Objection**")[2] with the United States Bankruptcy Court for the District of Delaware (the "**Court**"). **Your claim(s) may be disallowed, expunged and/or reclassified as a result of the Objection. Therefore, you should read the attached Objection carefully.**

PLEASE TAKE FURTHER NOTICE THAT YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION AND BY ANY FURTHER CLAIM OBJECTION THAT MAY BE FILED BY THE REORGANIZED DEBTORS OR OTHERWISE. THE RELIEF SOUGHT

[1] The Reorganized Debtor in this chapter 11 case, along with the last four digits of the Reorganized Debtor's federal tax identification number, is Cano Health, Inc. (4224) ("**CHI**"). On August 13, 2024, the Court entered an order closing the chapter 11 cases of CHI's debtor affiliates, (collectively, the "**Closed Case Debtors**"). A complete list of the Closed Case Debtors may be obtained on the website of the Reorganized Debtor's claims and noticing agent at https://veritaglobal.net/canohealth. The Reorganized Debtor's mailing address is 9725 NW 117th Avenue, Miami, Florida 33178.

[2] Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to such terms in the Objection.

IN THE OBJECTION IS WITHOUT PREJUDICE TO THE REORGANIZED DEBTORS' RIGHT TO PURSUE FURTHER OBJECTIONS AGAINST YOUR CLAIM(S) SUBJECT TO THE OBJECTION IN ACCORDANCE WITH APPLICABLE LAW AND APPLICABLE ORDERS OF THE COURT.

PLEASE TAKE FURTHER NOTICE that if the holder of a claim that is the subject of the Objection wishes to respond to the Objection, the holder must file a written response (each a "**Response**") with: (a) the Office of the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801, (b) counsel to the Reorganized Debtors, (i) Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153, Attn: Gary T. Holtzer, Esq., Jessica Liou, Esq., Matthew P. Goren, Esq., and Kevin Bostel (emails: gary.holtzer@weil.com, jessica.liou@weil.com, matthew.goren@weil.com, and kevin.bostel@weil.com) and (ii) Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, Delaware 19801, Attn: Michael J. Merchant, Esq., Amanda R. Steele, Esq., and James F. McCauley, Esq. (emails: merchant@rlf.com, steele@rlf.com and mccauley@rlf.com); (c) counsel to the Litigation Trust (as defined in the Plan), (i) Paul Hastings LLP, 200 Park Avenue, New York, NY 10166, Attn: Kristopher M. Hansen and Erez Gilad (krishansen@paulhastings.com and erezgilad@paulhastings.com), and (ii) Cole Schotz P.C., 500 Delaware Avenue, Suite 1410, Wilmington, DE 19801, Attn: Justin R. Alberto and Jack M. Dougherty (JAlberto@coleschotz.com and jdougherty@coleschotz.com); and (d) the Office of the United States Trustee for the District of Delaware, 844 King Street, Suite 2207, Wilmington, DE 19801, Attn: Benjamin A. Hackman, Esq. (Benjamin.A.Hackman@usdoj.gov) and Jon Lipshie, Esq. (Jon.Lipshie@usdoj.gov). on or before **May 6, 2026 at 4:00 p.m. (prevailing Eastern Time)** (the "**Response Deadline**").

PLEASE TAKE FURTHER NOTICE that Responses to the Objection must contain, at minimum, the following: (a) a caption setting forth the name of the Court, the name of the Reorganized Debtors, the case number, and the title of the Objection to which the Response is directed; (b) the name of the claimant, the claim number, and a description of the basis for the amount of the claim; (c) the specific factual basis and supporting legal argument upon which the party will rely in opposing the Objection; (d) all documentation and other evidence in support of the claim, not previously filed with the Court or the claims and noticing agent, on which the claimant will rely in opposing the Objection; and (e) the name, address, telephone number, fax number and/or email address of the person(s) (which may be the claimant or the claimant's legal representative) with whom counsel for the Reorganized Debtors should communicate with respect to the Claim subject to the Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the Claim on behalf of the claimant.

PLEASE TAKE FURTHER NOTICE that if no Response to the Objection is timely filed and received in accordance with the above procedures, an order may be entered sustaining the Objection without further notice or a hearing. If a Response is properly filed, served and received in accordance with the above procedures and such Response is not resolved, a hearing to consider such Response and the Objection will be held before The Honorable Karen B. Owens, United States Bankruptcy Judge for the District of Delaware, at the Court, 824 North Market Street, 6th Floor, Courtroom 3, Wilmington, Delaware 19801 on **May 29, 2026 at 11:00 a.m. (prevailing Eastern Time)** (the "**Hearing**"). Only a Response made in writing and timely filed will be considered by the Court at the Hearing.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY SUSTAIN THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: April 15, 2026
Wilmington, Delaware

/s/ James F. McCauley

RICHARDS, LAYTON & FINGER, P.A.
Mark D. Collins (No. 2981)
Michael J. Merchant (No. 3854)
Amanda R. Steele (No. 5530)
James F. McCauley (No. 6991)
920 North King Street
Wilmington, Delaware 19801
Telephone: 302-651-7700
E-mail: collins@rlf.com
merchant@rlf.com
steele@rlf.com
mccauley@rlf.com

- and -

WEIL, GOTSHAL & MANGES LLP
Gary T. Holtzer (admitted *pro hac vice*)
Jessica Liou (admitted *pro hac vice*)
Matthew P. Goren (admitted *pro hac vice*)
Kevin Bostel (admitted *pro hac vice*)
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Emails: gary.holtzer@weil.com
jessica.liou@weil.com
matthew.goren@weil.com
kevin.bostel@weil.com

Attorneys for the Reorganized Debtors

Exhibit A

Proposed Order

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re	:	**Chapter 11**
CANO HEALTH, INC.,	:	**Case No. 24–10164 (KBO)**
Reorganized Debtor.[1]	:	**Re: Docket No. __**

ORDER SUSTAINING REORGANIZED DEBTORS' FOURTH OMNIBUS (SUBSTANTIVE) OBJECTION TO CERTAIN (I) NO LIABILITY CLAIMS, (II) MISCLASSIFIED CLAIMS, (III) OVERSTATED AND MISCLASSIFIED CLAIMS, AND (IV) CROSS-DEBTOR DUPLICATE CLAIMS

Upon the *Reorganized Debtors' Fourth Omnibus (Substantive) Objection to Certain (I) No Liability Claims, (II) Misclassified Claims, (III) Overstated and Misclassified Claims, and (IV) Cross-Debtor Duplicate Claims* (the "**Objection**"),[2] of Cano Health, Inc. (together with the Closed Case Debtors, the "**Reorganized Debtors**," and prior to the Effective Date (as defined below), the "**Debtors**"), pursuant to section 502 of title 11 of the United States Code (the "**Bankruptcy Code**"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), and Rule 3007-1 of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the "**Local Bankruptcy Rules**"), for entry of an order disallowing and expunging certain Disputed Claims and granting related relief, all as more fully described in the Objection; and the Court having reviewed the Objection and having considered the statements of counsel with respect to the Objection at a hearing (if any) before the Court; and the Court having jurisdiction to consider

[1] The Reorganized Debtor in this chapter 11 case, along with the last four digits of the Reorganized Debtor's federal tax identification number, is Cano Health, Inc. (4224) ("**CHI**"). On August 13, 2024, the Court entered an order closing the chapter 11 cases of CHI's debtor affiliates, (collectively, the "**Closed Case Debtors**"). A complete list of the Closed Case Debtors may be obtained on the website of the Reorganized Debtor's claims and noticing agent at https://veritaglobal.net/canohealth. The Reorganized Debtor's mailing address is 9725 NW 117th Avenue, Miami, Florida 33178.

[2] Capitalized terms used but not otherwise defined herein have the respective meanings ascribed to such terms in the Objection.

the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157(a)–(b) and § 1334, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and consideration of the Objection and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided to the Notice Parties; and such notice having been adequate and appropriate under the circumstances, and it appearing that no other or further notice need be provided; and upon any hearing held on the Objection; and all Responses, if any, to the Objection having been withdrawn, resolved, or overruled; and the Court having determined the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and it appearing the relief requested in the Objection is in the best interests of the Reorganized Debtors, the Debtors, the Debtors' estates, their creditors, and all parties in interest; 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 Objection is sustained to the extent set forth herein.

2. Any Response to the Objection not otherwise withdrawn, resolved, or adjourned is overruled on the merits.

3. Each No Liability Claim identified on **Schedule 1** hereto is disallowed and expunged in its entirety.

4. Each Misclassified Claim identified on **Schedule 2** hereto is reclassified according to the column labeled "Remaining Claim" thereon. The Remaining Claims listed on **Schedule 2** hereto shall remain on the Claims Register, without prejudice to any party's rights to object to such claims on any and all grounds.

5. Each Overstated and Misclassified Claim identified on **Schedule 3** hereto is reduced and reclassified according to the column labeled "Remaining Claim" thereon. The Overstated and Misclassified Claims listed on **Schedule 3** hereto shall remain on the Claims Register, without prejudice to any party's rights to object to such claims on any and all grounds.

6. Each Duplicate Claim listed in the column labeled "Duplicate Claim to be Disallowed" on **Schedule 4** hereto is disallowed and expunged in its entirety. The Remaining Claims listed in the column labeled "Remaining Claim" on **Schedule 4** hereto shall remain on the Claims Register, without prejudice to any party's rights to object to such claims on any and all grounds.

7. This Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any claim referenced and/or identified in the Objection that is not listed on **Schedules 1** through **4** annexed hereto as a Disputed Claim, and all rights to object or defend against such claims on any basis are expressly reserved.

8. Should one or more of the grounds of objection stated in the Objection be dismissed, the rights of the Reorganized Debtors to object on any other grounds that the Reorganized Debtors discover subsequent to the filing of the Objection are preserved.

9. The Objection by the Reorganized Debtors to the Disputed Claims, as addressed in the Objection and the schedules hereto, constitutes a separate contested matter with respect to each such claim, as contemplated by Bankruptcy Rule 9014 and Local Bankruptcy Rule 3007-1. This Order shall be deemed a separate Order with respect to each Disputed Claim.

10. Any stay of this Order pending appeal by any holder of a Disputed Claim or any other party with an interest in the Disputed Claims subject to this Order shall only apply to the contested matter which involves such party and shall not act to stay the applicability and/or

finality of this Order with respect to the other contested matters arising from the Objection or this Order.

11. The Reorganized Debtors, the Debtors' claims and noticing agent, Verita,[3] and the Clerk of this Court are authorized to modify the official Claims Register for these chapter 11 cases in compliance with the terms of this Order, and to take all steps necessary or appropriate to carry out the relief granted in this Order.

12. Nothing in the Objection or this Order, nor any actions by the Reorganized Debtors pursuant to this Order, shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Reorganized Debtors, the Debtors', or any other party in interest's right to dispute any claim; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Order; (e) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (f) a waiver of any of the Debtors' or Reorganized Debtors claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law.

13. This Order is immediately effective and enforceable.

14. The Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

[3] On June 11, 2024, Kurtzman Carson Consultants LLC (KCC) changed its name to KCC dba Verita Global ("**Verita**"). There has not been any change in the company's ownership structure.

Schedule 1

No Liability Claims

Creditor Name	Claim No.	Date Filed	Debtor	Secured	Admin	Priority	Unsecured	Total	Reason
Ganow, Erin	356	4/8/2024	Cano Health, Inc.	-	-	2,050.00	-	2,050.00	Claimant asserts amounts owed from Massage Envy, which is not a Debtor. The Debtors' books and records and the documentation attached to the proof of claim do not indicate that the claimant has any claims against the Debtors.
Garza, Amy	257	3/25/2024	Cano Health, LLC	-	-	1,472.30	-	1,472.30	Claim asserts claim based on amount claimant contributed to their 401(k) plan. Claim does not appear to be based on any amounts owing from the Debtors to the claimant.
Hernandez, Maria	362	4/10/2024	Cano Health, LLC	22,565.68	500.00	34,025.00	2,909.32	60,000.00	Claimant asserts amounts based on vehicle purchased from Carvana, which is not a debtor. The Debtors' books and records and the documentation attached to the proof of claim do not indicate that the claimant has any claims against the Debtors.

Schedule 2

Misclassified Claims

Creditor Name	Claim No.	Date Filed	Debtor	Asserted Claim	Reclassified Claim	Reason
All States M.E.D.	122	3/18/2024	Cano Health, Inc.	(S) $0.00 (A) $0.00 (P) $22,255.54 (U) $0.00 (T) $22,255.54	(S) $0.00 (A) $0.00 (P) $0.00 (U) $22,255.54 (T) $22,255.54	According to the Debtors' books and records and the documentation filed with the proof of claim, the claim is for inspection services provided, not goods delivered. Accordingly, the claim does not qualify for priority under section 503(b)(9).
Anar LLC	105	3/14/2024	Cano Health, Inc.	(S) $0.00 (A) $0.00 (P) $8,380.00 (U) $138,630.79 (T) $147,010.79	(S) $0.00 (A) $0.00 (P) $0.00 (U)$147,010.79 (T) $147,010.79	According to the Debtors' books and records and the documentation filed with the proof of claim, the claim is for materials that were not "received by the debtors" or "sold to the debtors in the ordinary course of the debtor's business."
ARBER INC	254	3/25/2024	Cano Health, LLC	(S) $0.00 (A) $0.00 (P) $2,346.00 (U) $0.00 (T) $2,346.00	(S) $0.00 (A) $0.00 (P) $0.00 (U) $2,346.00 (T) $2,346.00	According to Debtors' books and records and/or documentation filed with the proof of claim, the claim was not filed by an employee and is not a claim for wages. Accordingly, the claim does not qualify for priority under section 507(a)(4).
Details Custom Builders, Inc.	138	3/15/2024	Cano Health, Inc.	(S) $0.00 (A) $0.00 (P) $97,568.30 (U) $0.00 (T) $97,568.30	(S) $0.00 (A) $0.00 (P) $0.00 (U) $97,568.30 (T) $97,568.30	According to the Debtors' books and records and the proof of claim, the claim is for services provided, not goods delivered. While the documentation attached to the proof of claim indicates that some goods may have been provided in connection with such services, the documentation indicates any such goods were provided over a year prior to the Petition Date. Accordingly, the claim does not qualify for priority under section 503(b)(9).

(S) = Secured
(A) = Administrative Expense/503(b)(9)
(P) = Priority Unsecured
(U) = General Unsecured
(T) = Total

Creditor Name	Claim No.	Date Filed	Debtor	Asserted Claim	Reclassified Claim	Reason
e4health dba e4 Services	113	3/15/2024	Cano Health, Inc.	(S) $0.00 (A) $10,350.00 (P) $0.00 (U) $0.00 (T) $10,350.00	(S) $0.00 (A) $0.00 (P) $0.00 (U) $10,350.00 (T) $10,350.00	According to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services, not goods. Section 503(b)(9) only applies to claims for goods. Accordingly, the claim is not entitled to priority under section 503(b)(9).
HAIR & FITNESS BY TRACY LLC	323	4/3/2024	Cano Health, LLC	(S) $0.00 (A) $0.00 (P) $780.00 (U) $0.00 (T) $780.00	(S) $0.00 (A) $0.00 (P) $0.00 (U) $780.00 (T) $780.00	According to Debtors' books and records and/or documentation filed with the proof of claim, the claim was not filed by an employee and is not a claim for wages. Accordingly, the claim does not qualify for priority under section 507(a)(4).
Healthy Car Wash Corp.	189	3/20/2024	Cano Health, LLC	(S) $0.00 (A) $0.00 (P) $93,310.00 (U) $0.00 (T) $93,310.00	(S) $0.00 (A) $0.00 (P) $0.00 (U) $93,310.00 (T) $93,310.00	According to the Debtors' books and records and the documentation filed with the proof of claim, the claim is for software services provided, not goods delivered. Accordingly, the claim does not qualify for priority under section 503(b)(9).
Hernandez, Josuee	322	4/3/2024	Cano Health, Inc.	(S) $0.00 (A) $2,640.00 (P) $0.00 (U) $0.00 (T) $2,640.00	(S) $0.00 (A) $0.00 (P) $0.00 (U) $2,640.00 (T) $2,640.00	According to Debtors' books and records and/or documentation filed with the proof of claim, the claim was not filed by an employee and is not a claim for wages. Accordingly, the claim does not qualify for priority under section 507(a)(4).
Ice Cream Distributors of Florida, LLC	353	4/8/2024	Cano Health, Inc.	(S) $0.00 (A) $545.27 (P) $0.00 (U) $0.00 (T) $545.27	(S) $0.00 (A) $0.00 (P) $0.00 (U) $545.27 (T) $545.27	According to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for goods delivered more than 20 days prior to the Petition Date. Accordingly, the claim does not qualify for 503(b)(9) priority.

(S) = Secured
(A) = Administrative Expense/503(b)(9)
(P) = Priority Unsecured
(U) = General Unsecured
(T) = Total

Creditor Name	Claim No.	Date Filed	Debtor	Asserted Claim	Reclassified Claim	Reason
Lightbeam Health Solutions Inc.	87	3/11/2024	Orange Care Group South Florida Management Services Organization, LLC	(S) $0.00 (A) $54,710.06 (P) $0.00 (U) $115,500.35 (T) $170,210.41	(S) $0.00 (A) $0.00 (P) $0.00 (U) $170,210.41 (T) $170,210.41	According to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services, not goods. Section 503(b)(9) only applies to claims for goods. Accordingly, the claim is not entitled to priority under section 503(b)(9).
MagicWaste Management Corp.	173	3/19/2024	Cano Health, Inc.	(S) $0.00 (A) $7,447.69 (P) $0.00 (U) $0.00 (T) $7,447.69	(S) $0.00 (A) $0.00 (P) $0.00 (U) $7,447.69 (T) $7,447.69	According to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services, not goods. Section 503(b)(9) only applies to claims for goods. Accordingly, the claim is not entitled to priority under section 503(b)(9).
OREJARENA, JESSICA	688	5/1/2024	Cano Health, Inc.	(S) $0.00 (A) $0.00 (P) $730.00 (U) $0.00 (T) $730.00	(S) $0.00 (A) $0.00 (P) $0.00 (U) $730.00 (T) $730.00	According to Debtors' books and records and/or documentation filed with the proof of claim, the claim was not filed by an employee and is not a claim for wages. Accordingly, the claim does not qualify for priority under section 507(a)(4).
Outcomes Operating Inc.	182	3/20/2024	Cano Pharmacy, LLC	(S) $0.00 (A) $5,225.00 (P) $0.00 (U) $348.00 (T) $5,573.00	(S) $0.00 (A) $0.00 (P) $0.00 (U) $5,573.00 (T) $5,573.00	According to the Debtors' books and records and the documentation filed with the proof of claim, the claim is for software services provided, not goods delivered. Accordingly, the claim does not qualify for priority under section 503(b)(9).
Palma, Nora D	58	3/3/2024	Cano Health, Inc.	(S) $0.00 (A) $0.00 (P) $1,125.00 (U) $0.00 (T) $1,125.00	(S) $0.00 (A) $0.00 (P) $0.00 (U) $1,125.00 (T) $1,125.00	According to Debtors' books and records and/or documentation filed with the proof of claim, the claim was not filed by an employee and is not a claim for wages. Accordingly, the claim does not qualify for priority under section 507(a)(4).

(S) = Secured
(A) = Administrative Expense/503(b)(9)
(P) = Priority Unsecured
(U) = General Unsecured
(T) = Total

Creditor Name	Claim No.	Date Filed	Debtor	Asserted Claim	Reclassified Claim	Reason
PALMETTO AUTO TIRE SERVICE, LLC	360	4/9/2024	Cano Health, LLC	(S) $0.00 (A) $0.00 (P) $186.30 (U) $0.00 (T) $186.30	(S) $0.00 (A) $0.00 (P) $0.00 (U) $186.30 (T) $186.30	According to Debtors' books and records and/or documentation filed with the proof of claim, the claim was not filed by an employee and is not a claim for wages. Accordingly, the claim does not qualify for priority under section 507(a)(4).
Promociones 96 Inc.	297	3/29/2024	Cano Health, Inc.	(S) $0.00 (A) $0.00 (P) $35,544.11 (U) $0.00 (T) $35,544.11	(S) $0.00 (A) $0.00 (P) $0.00 (U) $35,544.11 (T) $35,544.11	According to the proof of claim and the documentation attached thereto, the claim was filed by a landlord of one of the Debtors, not a governmental unit. Accordingly, the claim does not qualify for priority under section 507(a)(8).
PROVIDERS CHOICE SCRIBE SERVICES	190	3/20/2024	Cano Health, LLC	(S) $0.00 (A) $23,640.66 (P) $0.00 (U) $0.00 (T) $23,640.66	(S) $0.00 (A) $0.000 (P) $0.00 (U) $23,640.66 (T) $23,640.66	According to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services, not goods. Section 503(b)(9) only applies to claims for goods. Accordingly, the claim is not entitled to priority under section 503(b)(9).
Reyes Perez, Carolos	282	3/27/2024	Cano Health, LLC	(S) $0.00 (A) $2,800.00 (P) $0.00 (U) $0.00 (T) $2,800.00	(S) $0.00 (A) $0.00 (P) $0.00 (U) $2,800.00 (T) $2,800.00	According to Debtors' books and records and/or documentation filed with the proof of claim, the claim was not filed by an employee and is not a claim for wages. Accordingly, the claim does not qualify for priority under section 507(a)(4).
Torres Vega, Pedro M.	50	2/28/2024	Cano Health of Florida, LLC	(S) $0.00 (A) $0.00 (P) $1,880.00 (U) $0.00 (T) $1,880.00	(S) $0.00 (A) $0.00 (P) $0.00 (U) $1,880.00 (T) $1,880.00	According to Debtors' books and records and/or documentation filed with the proof of claim, the claim was not filed by an employee and is not a claim for wages. Accordingly, the claim does not qualify for priority under section 507(a)(4).
TOTAL SHREDDING LLC	309	4/2/2024	Cano Health, LLC	(S) $0.00 (A) $90.00 (P) $0.00 (U) $0.00 (T) $90.00	(S) $0.00 (A) $0.00 (P) $0.00 (U) $90.00 (T) $90.00	According to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services rendered prior to the Petition Date, which do not qualify for 503(b)(9) priority.

(S) = Secured
(A) = Administrative Expense/503(b)(9)
(P) = Priority Unsecured
(U) = General Unsecured
(T) = Total

Creditor Name	Claim No.	Date Filed	Debtor	Asserted Claim	Reclassified Claim	Reason
Veterans Health Pathways LLC	70	3/6/2024	Cano Health, Inc.	(S) $0.00 (A) $320.00 (P) $0.00 (U) $0.00 (T) $320.00	(S) $0.00 (A) $0.00 (P) $0.00 (U) $320.00 (T) $320.00	According to Debtors' books and records and/or documentation filed with the proof of claim, the claim was not filed by an employee and is not a claim for wages. Accordingly, the claim does not qualify for priority under section 507(a)(4). Moreover, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services rendered prior to the Petition Date, which do not qualify for 503(b)(9) priority.

(S) = Secured
(A) = Administrative Expense/503(b)(9)
(P) = Priority Unsecured
(U) = General Unsecured
(T) = Total

Schedule 3

Overstated and Misclassified Claims

Creditor Name	Claim No.	Date Filed	Debtor	Asserted Claim	Revised Amount	Reason
Angeles Food Corp	404	4/12/2024	Cano Health, Inc.	(S) $0.00 (A) $195,622.07 (P) $0.00 (U) $0.00 (T) $195,622.07	(S) $0.00 (A) $0.00 (P) $0.00 (U) $99,767.66 (T) $99,767.66	On March 1, 2024, the Debtors and the claimant entered into that certain *Trade Agreement*, pursuant to which the Debtors agreed to pay the claimant the amount of $97,451.39 in satisfaction of the claimant's 503(b)(9) claim. The Debtors made such payment on March 8, 2024. As a result, no amounts remain outstanding that are entitled to priority under section 503(b)(9). Accordingly, the claim should be reduced by $97,451.39 and the remaining amount ($99,767.66) should be reclassified as an unsecured claim.
Charley, Amy	328	4/3/2024	Cano Health, LLC	(S) $0.00 (A) $0.00 (P) $100,000.00 (U) $0.00 (T) $100,000.00	(S) $0.00 (A) $0.00 (P) $15,150.00 (U) $77,157.72 (T) $93,307.72	According to the Debtors' books and records, the claimant's severance claim is overstated by at least $7,692.28. Of the Claimant's severance claim $23,076.92 was earned during the 180 days prior to the petition date. However, Claimant's priority claim under 507(a)(4) is limited to $15,150 by the statutory cap. Accordingly, the claim should be reduced and reclassified to a claim in the amount of $92,307.72, of which, $15,150.00 should be allowed as a priority wage claim under section 507(a)(4) of the Bankruptcy Code and $77,157.72 should be allowed as a general unsecured claim.

(S) = Secured
(A) = Administrative Expense/503(b)(9)
(P) = Priority Unsecured
(U) = General Unsecured
(T) = Total

Creditor Name	Claim No.	Date Filed	Debtor	Asserted Claim	Revised Amount	Reason
Tropical Bakery and Restauarnt	56	3/4/2024	Cano Health, Inc.	(S) $0.00 (A) $5,544.00 (P) $0.00 (U) $0.00 (T) $5,544.00	(S) $0.00 (A) $0.00 (P) $0.00 (U) $3,520.00 (T) $3,520.00	According to the Debtors' books and records and the documentation attached to the proof of claim, only $2,024 of the asserted amount relates to goods delivered within the 20 days prior to the petition date. The Debtor paid $2,024 to the claimant on 3/8/2024. Accordingly, any amounts that remain outstanding are unsecured.

(S) = Secured
(A) = Administrative Expense/503(b)(9)
(P) = Priority Unsecured
(U) = General Unsecured
(T) = Total

Schedule 4

Duplicate Claims

Claimant Name	Duplicate Claim to be Disallowed				Remaining Claim				Reason
	Date Filed	Claim No.	Debtor	Amount	Date Filed	Claim No.	Debtor	Amount	
Digital Diagnostics Inc.	4/22/2024	598	Cano Health Illinois Network, LLC	(S) $0.00 (A) $0.00 (P) $0.00 (U) $100,667.60 (T) $100,667.60	4/22/2024	641	Cano Health, LLC	(S) $0.00 (A) $0.00 (P) $0.00 (U) $100,667.60 (T) $100,667.60	Claim No. 598 is duplicative of claim no. 641.
Digital Diagnostics Inc.	4/22/2024	599	Cano Health Illinois 1 MSO, LLC	(S) $0.00 (A) $0.00 (P) $0.00 (U) $100,667.60 (T) $100,667.60	4/22/2024	641	Cano Health, LLC	(S) $0.00 (A) $0.00 (P) $0.00 (U) $100,667.60 (T) $100,667.60	Claim No. 599 is duplicative of claim no. 641.
Digital Diagnostics Inc.	4/22/2024	600	Cano Health of Florida, LLC	(S) $0.00 (A) $0.00 (P) $0.00 (U) $100,667.60 (T) $100,667.60	4/22/2024	641	Cano Health, LLC	(S) $0.00 (A) $0.00 (P) $0.00 (U) $100,667.60 (T) $100,667.60	Claim No. 600 is duplicative of claim no. 641.
Digital Diagnostics Inc.	4/22/2024	620	Cano Health, Inc.	(S) $0.00 (A) $0.00 (P) $0.00 (U) $100,667.60 (T) $100,667.60	4/22/2024	641	Cano Health, LLC	(S) $0.00 (A) $0.00 (P) $0.00 (U) $100,667.60 (T) $100,667.60	Claim No. 620 is duplicative of claim no. 641.
Rio Bravo Square, a New Mexico LLC	4/3/2024	315	Cano Health, LLC	(S) $0.00 (A) $0.00 (P) $0.00 (U) $3,389,163.36 (T) $3,389,163.36	4/3/2024	314	Cano Health New Mexico, LLC	(S) $0.00 (A) $0.00 (P) $0.00 (U) $3,389,163.36 (T) $3,389,163.36	Claim No. 315 is duplicative of claim no. 314.

(S) = Secured
(A) = Administrative Expense/503(b)(9)
(P) = Priority Unsecured
(U) = General Unsecured
(T) = Total

Exhibit B

Lines Declaration

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re	:	**Chapter 11**
	:	
CANO HEALTH, INC.,	:	**Case No. 24–10164 (KBO)**
	:	
Reorganized Debtor.[1]	:	

DECLARATION OF JOHN LINES IN SUPPORT OF THE REORGANIZED DEBTORS' FOURTH OMNIBUS (SUBSTANTIVE) OBJECTION TO CERTAIN (I) NO LIABILITY CLAIMS, (II) MISCLASSIFIED CLAIMS, (III) OVERSTATED AND MISCLASSIFIED CLAIMS, AND (IV) CROSS-DEBTOR DUPLICATE CLAIMS

I, John Lines, pursuant to 28 U.S.C. § 1746, hereby declare under penalty of perjury that the following is true and correct to the best of my knowledge, information, and belief:

1. I currently serve as the Chief Legal Officer of the Reorganized Debtors and have been employed by the Debtors since January 2024. I have been practicing law for over 20 years and have focused my practice on the healthcare industry for much of that time. Prior to joining the Debtors, I served as in-house counsel for a number of other healthcare companies.

2. I submit this declaration (the "**Declaration**") in support of the *Reorganized Debtors' Fourth Omnibus (Substantive) Objection to Certain (I) No Liability Claims, (II) Misclassified Claims, (III) Overstated and Misclassified Claims, and (IV) Cross-Debtor Duplicate Claims* (the "**Objection**").[2]

[1] The Reorganized Debtor in this chapter 11 case, along with the last four digits of the Reorganized Debtor's federal tax identification number, is Cano Health, Inc. (4224) ("**CHI**"). On August 13, 2024, the Court entered an order closing the chapter 11 cases of CHI's debtor affiliates, (collectively, the "**Closed Case Debtors**"). A complete list of the Closed Case Debtors may be obtained on the website of the Reorganized Debtor's claims and noticing agent at https://veritaglobal.net/canohealth. The Reorganized Debtor's mailing address is 9725 NW 117th Avenue, Miami, Florida 33178.

[2] Capitalized terms used but not otherwise defined herein have the respective meanings ascribed to such terms in the Objection.

3. I am over the age of eighteen and am authorized by the Reorganized Debtors to submit this Declaration. Except as otherwise indicated, the facts and all statements in this Declaration are based on my personal knowledge, my review (or the review of others under my supervision) of the relevant Proofs of Claim and the documentation attached thereto, the official register of claims filed in the chapter 11 cases, information received by me from personnel and/or advisors of the Reorganized Debtors, my review of the Debtors' Books and Records, and my experience and knowledge of the claims process in the Debtors' chapter 11 cases. If called as a witness, I could and would competently testify to the facts set forth in this Declaration.

4. The Proofs of Claim subject to the Objection were carefully reviewed and analyzed in good faith using due diligence by appropriate personnel of the Reorganized Debtors, those familiar with the Debtors' Books and Records, and the Reorganized Debtors' professionals.

No Liability Claims

5. I, along with other employees of AlixPartners, the Reorganized Debtors, and the Debtors' professionals, reviewed each of the No Liability Claims and all supporting information and documentation provided therewith to determine the bases upon which liability was asserted against the Debtors. This process included a review of each of the Proofs of Claim filed by the claimants, as well as a review of the Debtors' Books and Records, the Schedules, and the Claims Register for any amounts outstanding with regard to those claimants identified on **Schedule 1** to the Proposed Order.

6. Based upon a careful review and analysis of the No Liability Claims and the Reorganized Debtors' reasonable efforts to research the claims on the Debtors' Books and Records, and after consultation with the Debtors' professionals and advisors, I have determined that there are no obligations currently due and owing on the No Liability Claims and there is no evidence that indicates the relevant claimants hold valid claims against the Debtors.

7. I respectfully submit the following details with respect to each No Liability Claim:

a. Ganow, Erin (Claim No. 356): Claimant asserts a priority claim in the amount of $2,050. The claim was asserted as a priority claim under section 507(a)(7) of the Bankruptcy Code, which I understand affords priority to claims based on deposits made in connection with the purchase, lease or rental of property. According to the documentation attached to the proof of claim, however, the claim is based on credits the claimant accrued with Massage Envy. Massage Envy was not a Debtor and the proof of claim does not attach any documentation that suggests the Debtors are liable for any of the amounts asserted in the Proof of Claim. Accordingly, the Debtors have no liability with respect to this claim.

b. Garza, Amy (Claim No. 257): Claimant asserts a priority claim in the amount of $1,472.30. The claim was asserted as a priority claim for contributions to an employee benefit plan under section 507(a)(5) of the Bankruptcy Code. According to the documentation attached to the proof of claim, however, the claim seeks to recover amounts the claimant contributed to their 401(k). Such funds were not paid to or held by the Debtors. Accordingly, the Debtors have no liability with respect to such amounts.

c. Hernandez, Maria (Claim No. 362): Claimant asserts a priority claim in the amount of $60,000. The proof of claim alleges $22,565.68 of the asserted amount is secured by a motor vehicle. The claim further asserts: (i) $24,000.00 of the claimed amount as a priority claim under section 507(a)(1)(A)-(B) of the Bankruptcy Code, (ii) $1,225.00 of the claimed amount as a priority claim under section 507(a)(8) of the Bankruptcy Code, (iii) $800.00 of the claimed amount as a priority claim under section 507(a)(5) of the Bankruptcy Code, (iv) $500.00 of the claimed amount as a priority claim under section 503(b)(9) of the Bankruptcy Code, and (v) $8,000 of the claimed amount as a priority claim under other, unspecified subsections of section 507(a) of the Bankruptcy Code. According to the documentation attached to the Proof of Claim, however, the claim seeks to recover amounts the claimant owes in connection with their purchase of a motor vehicle from Carvana. Carvana is not a Debtor and the proof of claim does not attach any documentation that indicates any of the Debtors are liable for the asserted amounts. Accordingly, the Debtors have no liability with respect to the claim.

8. Based on the foregoing, I believe that the No Liability Claims should be disallowed and expunged in their entirety. Given that there is no valid legal justification for asserting such No Liability Claims against the Debtors, failure to expunge and disallow the No

Liability Claims will result in claims that have been improperly asserted against the Debtors to remaining on the Claims Register and in creditors receiving improper recoveries on account of those claims. Accordingly, the No Liability Claims should be disallowed and expunged in their entirety.

Misclassified Claims

9. I, along with other employees of AlixPartners, the Reorganized Debtors, and their professionals, reviewed each of the Misclassified Claims and all supporting information and documentation provided therewith. This process included a review of each of the Proofs of Claim filed by the claimants, as well as a review of the Debtors' Books and Records, the Schedules, and the Claims Register for any amounts outstanding with regard to those claimants identified on **Schedule 2** to the Proposed Order.

10. Based upon a careful review and analysis of the Misclassified Claims and the Reorganized Debtors' reasonable efforts to research the claims on the Debtors' Books and Records, and after consultation with the Debtors' professionals and advisors, I have determined that Misclassified Claims were asserted as priority, secured, or administrative claims despite not being entitled to such priority.

11. I respectfully submit the following details with respect to each Misclassified Claim:

a. All States M.E.D. (Claim No. 122): Claimant asserts a 503(b)(9) priority claim in the amount of $22,255.54. I understand section 503(b)(9) of the Bankruptcy Code affords priority to claims based on goods delivered within the 20 days prior to the Petition Date. According to the Proof of Claim, the claim is based on electrical inspection services performed, not goods delivered. While certain invoices indicate some replacement parts were provided in connection with the inspection services, all such parts were

delivered more than 20 days prior to the Petition Date. Accordingly, the entire claim should be reclassified as an unsecured claim.

b. Anar LLC (Claim No. 105): Claimant asserts a claim in the amount of $147,010.79, of which $8,380 is asserted as priority claim under section 503(b)(9). I understand section 503(b)(9) of the Bankruptcy Code affords priority to claims based on goods "received by the debtors" that were "sold to the debtor in the ordinary course of such debtor's business." According to the documentation attached to the proof of claim, the claim is based on goods and materials that were allegedly used to repair damages at a leased property that was rejected by the Debtors. Accordingly, such materials were not "received by the debtor," nor were they "sold to the debtor in the ordinary course of the debtor's business." As a result, the portion of the claim asserted as having 503(b)(9) priority should be reclassified as a Non-RSA GUC Claim.

c. Arber Inc. (Claim No. 254): Claimant asserts a claim in the amount of $2,346 as a priority wage claim under section 507(a)(4) of the Bankruptcy Code, which I understand affords priority to claims of employees for wages earned within the 180 days prior to the Petition Date. According to the Proof of Claim and the documentation attached thereto, however, the claim is based on contractual services (security services) performed by a contract counterparty that was not an employee of the Debtors. As the claim is not a claim filed by an employee for wages, the claim is not entitled to priority under section 507(a)(4) and should be reclassified as an unsecured claim.

d. Details Custom Builders, Inc. (Claim No. 138): Claimant asserts a 503(b)(9) priority claim in the amount of $97,568.30. I understand section 503(b)(9) of the Bankruptcy Code affords priority to claims based on goods delivered within the 20 days prior to the Petition Date. According to the Proof of Claim, the claim is based on "services performed," not goods delivered. While the documentation attached to the proof of claim indicates that some goods may have been provided in connection with such services, the documentation indicates any such goods were provided over a year prior to the Petition Date. Accordingly, the entire claims should be reclassified as a general unsecured claim.

e. E4health dba e4 Services (Claim No. 113): Claimant asserts a 503(b)(9) priority claim in the amount of $10,350. I understand section 503(b)(9) of the Bankruptcy Code affords priority to claims based on goods delivered within the 20 days prior to the Petition Date. According to the Proof of Claim, the claim is based on "services performed," not goods delivered. Moreover, based on documentation attached to the Proof of Claim, the claim appears to be based on licensing fees and fees for audit services. As the claim is for services, not goods received by the Debtors, the claim is not

entitled to administrative priority under section 503(b)(9) and should be reclassified as an unsecured claim.

f. Hair & Fitness by Tracy LLC (Claim No. 323): Claimant asserts a claim in the amount of $780 as a priority wage claim under section 507(a)(4) of the Bankruptcy Code, which I understand affords priority to claims of employees for wages earned within the 180 days prior to the Petition Date. According to the Proof of Claim and the documentation attached thereto, however, the claim is based on contractual services (fitness classes) performed by a contract counterparty that was not an employee of the Debtors. As the claim is not a claim filed by an employee for wages, the claim is not entitled to priority under section 507(a)(4) and should be reclassified as an unsecured claim.

g. Healthy Car Wash Corp. (Claim No. 189): Claimant asserts a 503(b)(9) priority claim in the amount of $93,310.00. I understand section 503(b)(9) of the Bankruptcy Code affords priority to claims based on goods delivered within the 20 days prior to the Petition Date. According to the Proof of Claim, the claim is based on "services and labor already performed," not goods delivered. As the claim is for services, not goods received by the Debtors, the claim is not entitled to administrative priority under section 503(b)(9) and should be reclassified as an unsecured claim

h. Hernandez, Josuee (Claim No. 322): Claimant asserts a claim in the amount of $2,640 as a priority wage claim under section 507(a)(4) of the Bankruptcy Code, which I understand affords priority to claims of employees for wages earned within the 180 days prior to the Petition Date. According to the Proof of Claim and the documentation attached thereto, however, the claim is based on contractual services (group fitness classes) performed by a contract counterparty that was not an employee of the Debtors. As the claim is not a claim filed by an employee for wages, the claim is not entitled to priority under section 507(a)(4) and should be reclassified as an unsecured claim.

i. Ice Cream Distributors of Florida, LLC (Claim No. 353): Claimant asserts a 503(b)(9) priority claim in the amount of $545.27. According to the documentation attached to the Proof of Claim, the claim appears to be based on goods delivered on or around November 22, 2023. I understand that section 503(b)(9) only affords priority to goods delivered within the 20 days prior to the Petition Date (i.e. between January 15, 2024 and February 4, 2024). Because claim no. 353 is based on goods delivered prior to that window, the claim should be reclassified as an unsecured claim.

j. Lightbeam Health Solutions (Claim No. 87): Claimant asserts a claim in the amount of $170,210.41. Of such amount, $54,710.06 was asserted as a priority claim under section 503(b)(9) of the Bankruptcy Code, which I understand affords priority to claims based on goods delivered within the

20 days prior to the Petition Date. However, according to the Proof of Claim, the claim is based on "services performed." Moreover, based on documentation attached to the proof of claim, the claim appears to be based on information technology services allegedly provided to the Debtors. As the claim is for services, not goods received by the Debtors, the claim is not entitled to administrative priority under section 503(b)(9) and should be reclassified as an unsecured claim.

k. Magic Waste Management Corp. (Claim No. 173): Claimant asserts a claim in the amount of $7,447.69. The claim is asserted as a priority claim under section 503(b)(9) of the Bankruptcy Code, which I understand affords priority to claims based on goods delivered within the 20 days prior to the Petition Date. However, according to the Proof of Claim, the claim is based on "Services performed – solid waste/garbage/recycling services." Moreover, the documentation attached to the proof of claim confirms that the claim is based on waste removal services allegedly provided to the Debtors. As the claim is for services, not goods received by the Debtors, the claim is not entitled to administrative priority under section 503(b)(9) and should be reclassified as an unsecured claim.

l. Outcomes Operating Inc. (Claim No. 182): Claimant asserts a 503(b)(9) priority claim in the amount of $5,225.00. I understand section 503(b)(9) of the Bankruptcy Code affords priority to claims based on goods delivered within the 20 days prior to the Petition Date. According to the Proof of Claim, the claim is based on software services provided, not goods delivered. Accordingly, the entire claims should be reclassified as a general unsecured claim.

m. Orejarena, Jessica (Claim No. 688): Claimant asserts a claim in the amount of $730 as a priority wage claim under section 507(a)(4) of the Bankruptcy Code, which I understand affords priority to claims of employees for wages earned within the 180 days prior to the Petition Date. According to the Proof of Claim and the documentation attached thereto, however, the claim is based on contractual services (chair yoga classes) performed by a contract counterparty that was not an employee of the Debtors. As the claim is not a claim filed by an employee for wages, the claim is not entitled to priority under section 507(a)(4) and should be reclassified as an unsecured claim.

n. Palma, Nora D. (Claim No. 58): Claimant asserts a claim in the amount of $1,125 as a priority wage claim under section 507(a)(4) of the Bankruptcy Code, which I understand affords priority to claims of employees for wages earned within the 180 days prior to the Petition Date. According to the Proof of Claim and the documentation attached thereto, however, the claim is based on contractual services (exercise classes) performed by a contract counterparty that was not an employee of the Debtors. As the claim is not a

claim filed by an employee for wages, the claim is not entitled to priority under section 507(a)(4) and should be reclassified as an unsecured claim.

o. Palmetto Auto Tire Services, LLC (Claim No. 360): Claimant asserts a claim in the amount of $186.30 as a priority wage claim under section 507(a)(4) of the Bankruptcy Code, which I understand affords priority to claims of employees for wages earned within the 180 days prior to the Petition Date. According to the Proof of Claim and the documentation attached thereto, however, the claim is based on contractual services (tire repair services) performed by a contract counterparty that was not an employee of the Debtors. As the claim is not a claim filed by an employee for wages, the claim is not entitled to priority under section 507(a)(4) and should be reclassified as an unsecured claim.

p. Perez, Carlos Reyes (Claim No. 282): Claimant asserts a claim in the amount of $2,800 as a priority wage claim under section 507(a)(4) of the Bankruptcy Code. According to the Proof of Claim and the documentation attached thereto, however, the claim is based on contractual services (plastic arts classes) performed by a contract counterparty that was not an employee of the Debtors. As the claim is not a claim filed by an employee for wages, the claim is not entitled to priority under section 507(a)(4) and should be reclassified as an unsecured claim.

q. Promociones 96 Inc. (Claim No. 297): Claimant asserts a claim in the amount of $35,544.11. The claim is asserted as a priority claim under section 507(a)(8) of the Bankruptcy Code, which I understand affords priority to claims filed by "governmental units" for taxes and related obligations. Based on the documentation attached to the proof of claim, the claimant was a landlord of one of the Debtors and was not a governmental unit. Accordingly, I understand section 507(a)(8) is inapplicable and the entire claim should be reclassified as an unsecured claim.

r. Providers Choice Scribe Services (Claim No. 190): Claimant asserts a claim in the amount of $23,640.66. The claim is asserted as a priority claim under section 503(b)(9) of the Bankruptcy Code, which I understand affords priority to claims based on goods delivered within the 20 days prior to the Petition Date. According to the Proof of Claim, however, the claim is based on "Scribe services." Moreover, the documentation attached to the proof of claim confirms that the claim is based on medical scribe services allegedly provided to the Debtors. As the claim is for services, not goods received by the Debtors, the claim is not entitled to administrative priority under section 503(b)(9) and should be reclassified as an unsecured claim.

s. Torres Vega, Pedro M. (Claim No. 50): Claimant asserts a claim in the amount of $1,880 as a priority claim under section 507(a)(4) of the Bankruptcy Code, which I understand affords priority to claims of employees for wages earned within the 180 days prior to the Petition Date.

According to the Proof of Claim and the documentation attached thereto, however, the claim is based on contractual services (Tai-Chi classes) performed by a contract counterparty that was not an employee of the Debtors. As the claim is not a claim filed by an employee for wages, the claim is not entitled to priority under section 507(a)(4) and should be reclassified as an unsecured claim.

t. Total Shredding LLC (Claim No. 309): Claimant asserts a claim in the amount of $90.00. The claim is asserted as a priority claim under section 503(b)(9) of the Bankruptcy Code, which I understand affords priority to claims based on goods delivered within the 20 days prior to the Petition Date. According to the Proof of Claim, however, the claim is based on "Services performed." Moreover, based on documentation attached to the proof of claim, the claim appears to be based on shredding services allegedly provided to the Debtors. As the claim is for services, not goods received by the Debtors, the claim is not entitled to administrative priority under section 503(b)(9) and should be reclassified as an unsecured claim.

u. Veterans Health Pathways LLC (Claim No. 70): Claimant asserts a claim in the amount of $320 as a priority wage claim under section 507(a)(4) of the Bankruptcy Code, which I understand affords priority to claims of employees for wages earned within the 180 days prior to the Petition Date. According to the Proof of Claim and the documentation attached thereto, however, the claim is based on contractual services (Tai-Chi Classes) performed by a contract counterparty that was not an employee of the Debtors. As the claim is not a claim filed by an employee for wages, the claim is not entitled to priority under section 507(a)(4) and should be reclassified as an unsecured claim.

12. Based on the foregoing, I believe that the Misclassified Claims should be reclassified as set forth under the "Modified Claim" column on **Scheduled 2** to the Proposed Order. Given that there is no valid legal justification for priority asserted by the Misclassified Claims, failure to reclassify the Misclassified Claims will result in claims receiving improper recoveries on account of those claims.

Overstated and Misclassified Claims

13. I, along with other employees of AlixPartners, the Reorganized Debtors, and their professionals, reviewed each of the Overstated and Misclassified Claims and all supporting information and documentation provided therewith. This process included a review of

each of the Proofs of Claim filed by the claimants, as well as a review of the Debtors' Books and Records, the Schedules, and the Claims Register for any amounts outstanding with regard to those claimants identified on **Schedule 3** to the Proposed Order.

14. Based upon a careful review and analysis of the Overstated and Misclassified Claims and the Reorganized Debtors' reasonable efforts to research the claims on the Debtors' Books and Records, and after consultation with the Debtors' professionals and advisors, I have determined that the Overstated and Misclassified Claims were overstated and asserted as priority, secured, or administrative claims despite not being entitled to such priority.

15. I respectfully submit the following details with respect to each Overstated and Misclassified Claim:

a. Angeles Food Corp. (Claim No. 404). Claimant asserts a claim in the amount of $195,622.07. The proof of claim asserts the entire claimed amount as an administrative expense claim under section 503(b)(9) of the Bankruptcy Code, which I understand affords priority to goods delivered within the 20 days prior to the Petition Date (i.e. between January 15, 2024 and February 4, 2024). On March 1, 2024, the Debtors and the claimant entered into that certain *Trade Agreement*, pursuant to which the debtors agreed to pay the claimant the amount of $97,451.39 in satisfaction of the claimants 503(b)(9) claim. The Debtors made such payment on March 8, 2024. As a result, no amounts remain outstanding that are entitled to priority under section 503(b)(9). Accordingly, the claims should be reduced by $97,451.39 and the remaining amount ($99,767.66) should be reclassified as an unsecured claim.

b. Charley, Amy (Claim No. 328) Claimant asserts a claim in the amount of $100,000 based on amounts allegedly owing pursuant to a separation agreement with the Debtor. The proof of claim asserts the entire amount as a priority wage claim under section 507(a)(4) of the bankruptcy code, which I understand affords priority to claims for wages, salaries, or commissions, including vacation, severance and sick leave pay earned by an individual" earned within 180 days of the Petition Date, up to $15,150. According to the separation agreement attached to the proof of claim, the claimant was entitled to separation benefit payments totaling $300,000 to be paid in bi-weekly installments of $11,111.11 over a one year period commencing on approximately April 12, 2023. According to the Debtors' books and records, as of the Petition Date, two bi-weekly payments remained outstanding totaling $23,076.92. All of these amounts were due during the

applicable 180-day lookback period. Accordingly, with respect to amounts that arose prior to the Petition Date, the claimant is entitled to (i) a 507(a)(4) wage priority claim for $15,150 (i.e. the amount of the statutory cap), and (ii) an unsecured claim in the amount of $7,926.92 (for prepetition amounts in excess of the cap). In addition, six bi-weekly payments totaling $69,230.77 relate to the period after the Petition Date. Because the payments relate to services provided pre-petition, however, I understand such amounts only give rise to unsecured claims. In sum, claim number 328 should be reduced and reclassified as: (i) a section 507(a)(4) wage priority claim in the amount of $15,150, and (ii) an unsecured claim in the amount of $77,157.72.

c. Tropical Bakery and Restaurant (Claim No. 56): Claimant asserts a claim in the amount of $5,544. The Proof of Claim asserts the entire claimed amount as a priority claim under section 503(b)(9) and 507(a)(2) of the Bankruptcy Code. I understand that section 503(b)(9) affords priority to goods delivered within the 20 days prior to the Petition Date (i.e. between January 15, 2024 and February 4, 2024). According to the documentation attached to the proof of claim and the Debtors' books and records, only $2,024 of the claimed amount relates to goods delivered during the twenty day lookback period. Accordingly, only $2,024 of the claimed amount was entitled to priority and the remaining $3,520 should be reclassified as an unsecured claim. On March 8, 2024, the Debtors made a payment to the claimant in the amount of $2,024, satisfying the portion of the claim entitled to priority under section 503(b)(9) in full. Accordingly, the claim should be reduced by $2,024, and the remaining $3,520 should be reclassified as an unsecured claim.

16. Based on the foregoing, I believe that the Overstated and Misclassified Claims should be reduced and reclassified as set forth under the "Modified Claim" column on **Scheduled 3** to the Proposed Order. Given that there is no valid legal justification for the amount and priority asserted by the Overstated and Misclassified Claims, failure to reduce and reclassify the Overstated and Misclassified Claims will result in claims receiving improper recoveries on account of those claims.

Duplicate Claims

17. I, along with other employees of AlixPartners, the Reorganized Debtors, and their professionals, reviewed each of the Duplicate Claims and all supporting information and documentation provided therewith. This process included a review of each of the Proofs of Claim

filed by the claimants, as well as a review of the Debtors' Books and Records, the Schedules, and the Claims Register for any amounts outstanding with regard to those claimants identified on **Schedule 4** to the Proposed Order.

18. Based upon a careful review and analysis of the Duplicate Claims and the Reorganized Debtors' reasonable efforts to research the claims on the Debtors' Books and Records, and after consultation with the Debtors' professionals and advisors, I have determined that the Duplicate Claims assert the same liability as their corresponding Remaining Claims. I have further determined that there is no basis for the Debtor against which the Duplicate Claims were asserted having liability on account of such claims.

19. I respectfully submit the following details with respect to each Duplicate Claim:

a. Digital Diagnostics Inc. (Claim No. 598): Claimant asserts an unsecured claim in the amount of $100,667 against Debtor Cano health Illinois Network, LLC for amounts allegedly owing pursuant to a Diagnostics Subscription Agreement. The claim is duplicative of claim number 641 which asserts a claim in the same amount under the same agreement against Debtor Cano Health, LLC. According to the Debtor's books and records, the Diagnostics Subscription Agreement was entered into between the claimant and Cano Health, LLC. Accordingly, claim number 598, which asserts the same liability as claim 641 but against the wrong Debtor) should be disallowed and expunged in its entirety, and claim number 641 should remain on the claims register, subject to further objections by the Debtors and any party in interest.

b. Digital Diagnostics Inc. (Claim No. 599): Claimant asserts an unsecured claim in the amount of $100,667.60 against Debtor Cano Health Illinois 1 MSO, LLC for amounts allegedly owing pursuant to a Diagnostics Subscription Agreement. The claim is duplicative of claim number 641 which asserts a claim in the same amount under the same agreement against Debtor Cano Health, LLC. According to the Debtor's books and records, the Diagnostics Subscription Agreement was entered into between the claimant and Cano Health, LLC. Accordingly, claim number 599, which asserts the same liability as claim 641 but against the wrong Debtor) should be disallowed and expunged in its entirety, and claim number 641 should

remain on the claims register, subject to further objections by the Debtors and any party in interest.

c. Digital Diagnostics Inc. (Claim No. 600): Claimant asserts an unsecured claim in the amount of $100,667.60 against Cano Health of Florida, LLC for amounts allegedly owing pursuant to a Diagnostics Subscription Agreement. The claim is duplicative of claim number 641, which asserts a claim in the same amount under the same agreement against Debtor Cano Health, LLC. According to the Debtors' books and records, the Diagnostics Subscription Agreement was entered into between the claimant and Cano Health, LLC. Accordingly, claim number 600, which asserts the same liability as claim 641 but against the wrong Debtor) should be disallowed and expunged in its entirety, and claim number 641 should remain on the claims register, subject to further objections by the Debtors and any party in interest.

d. Digital Diagnostics Inc. (Claim No. 620): Claimant asserts an unsecured claim in the amount of $100,667.60 against Debtor Cano Health Inc. for amounts allegedly owing pursuant to a Diagnostics Subscription Agreement. The claim is duplicative of claim number 641 which asserts a claim in the same amount under the same agreement against Debtor Cano Health, LLC. According to the Debtors' books and records, the Diagnostics Subscription Agreement was entered into between the claimant and Cano Health, LLC. Accordingly, claim number 620, which asserts the same liability as claim 641 but against the wrong Debtor) should be disallowed and expunged in its entirety, and claim number 641 should remain on the claims register, subject to further objections by the Debtors and any party in interest.

e. Rio Bravo Square, LLC (Claim No. 315): Claimant asserts an unsecured claim in the amount of $3,389,163.36 against Debtor Cano Health Inc. for amounts allegedly owing for lease rejection damages under a guarantee entered into between Cano Health New Mexico, LLC and the claimant. The claim is duplicative of claim number 314, which asserts a claim in the same amount based on the same underlying lease against Cano Health New Mexico, LLC. Accordingly, claim number 614, which asserts the same liability as claim 615 should be disallowed and expunged in its entirety, and claim number 615 should remain on the claims register, subject to further objections by the Debtors and any party in interest.

20. Based on the foregoing, I believe that the Duplicate Claims should be disallowed and expunged in their entirety and their corresponding Remaining Claims should remain on the claims register subject to further objection by all parties in interest. Given that the Duplicative Claims are duplicative of their corresponding Remaining Claims, failure to disallow

and expunge the Duplicate Claims will result in claims receiving improper recoveries on account of those claims.

21. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Date: April 15, 2026

/s/ John Lines
John Lines
Chief Legal Officer
Cano Health, Inc.