

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION**

IN RE:	§	
	§	
GAINESVILLE HOSPITAL DISTRICT	§	Case No. 17-40101
D/B/A NORTH TEXAS MEDICAL	§	
CENTER, ¹	§	
	§	
DEBTOR.	§	Chapter 9

EX PARTE

ADVERSARY NO. 17-04072

GAINESVILLE HOSPITAL DISTRICT
D/B/A NORTH TEXAS MEDICAL
CENTER

**BRIEF IN SUPPORT OF ORIGINAL COMPLAINT/PETITION FOR
EXPEDITED DECLARATORY JUDGMENT**²

Debtor, Gainesville Hospital District d/b/a North Texas Medical Center (the “District”),³ in accordance with the Order entered by this Court on January 19, 2017, files this Brief in Support of Original Complaint/Petition for Expedited Declaratory Judgment (the “Brief”) to establish its legal authority to expend its respective bond proceeds for the purposes set forth in the Original Petition for Expedited Declaratory Relief (the “Original Petition”).⁴ All capitalized terms not otherwise defined herein shall have the meaning assigned to them in the Original Petition.

¹ The last four digits of the District’s federal tax identification number are: 1664. The location of the District’s principal place of business and the service address is: 1900 Hospital Blvd., Gainesville, TX 76240.

² This bond validation action, which is being filed pursuant to Chapter 1205 of the Texas Government Code, is referred to therein as a “petition,” and such term will be used herein.

³ The District was created pursuant to Chapter 211, 64th Legislature, 1975, now codified as Chapter 1077 Texas Special District Local Laws Code, as amended (collectively, the “Enabling Legislation”).

⁴The Debtor and its authority to issue public securities are described in Part III of the Original Petition, and a complete description of the Debtor’s history, its proposed actions, the Bonds, and applicable laws establishing the Debtor’s authority to take such proposed actions are set forth in Parts I, III and IV of the Original Petition.

I.
INTRODUCTION

The District is a rural hospital district created in 1975 as a political subdivision of the State of Texas pursuant to Section 9, Article IX of the Constitution of the State of Texas and its Enabling Legislation. The District operates its hospital, the North Texas Medical Center (the “Hospital”), in Gainesville, Cooke County, Texas, which currently staffs 48 beds and provides all normally associated essential inpatient and outpatient services, including laboratory, medical imaging, cardiology, orthopedics, intensive care, operating rooms, emergency medical services, rehabilitation, radiology, obstetrics and gynecology, a swing-bed program and outpatient clinic services. The Hospital is also a designated Trauma 4 facility offering 24-hour emergency services. The Hospital serves as the primary care and acute care center for residents of approximately two-thirds of Cooke County, which comprises the majority of the county’s population, including the communities of Gainesville, Lake Kiowa, Valley View, Era, Callisburg, Lindsay, Sivells Bend and Walnut Bend, Texas.⁵ Moreover, the Hospital is the only acute care hospital in the District’s service area providing service to the District’s indigent population. All residents within the District’s service area depend upon the Hospital for basic acute and long-term healthcare needs and, if not for the existence of the Hospital, District residents would have to drive over 30 miles to access another hospital in either Denton or Denison, Texas.

Although the District has always been committed to providing, within its service area and through the Hospital, the highest possible level of patient care for its residents, the District has encountered serious financial difficulties that have resulted in the District’s seeking relief under Chapter 9 of the Bankruptcy Code (the “Chapter 9 Proceeding”) to adjust, restructure and

⁵ The western one-third of Cooke County is served by the Muenster Hospital District’s Muenster Memorial Hospital.

refinance its outstanding obligations and liabilities so that it may continue to provide such services as it is constitutionally and statutorily required to do.

II. SUMMARY OF LEGAL QUESTIONS

Pursuant to Article 717k-3 of Vernon’s Annotated Texas Civil Statutes (“717k-3”), approved and effective on June 14, 1969, which was in effect at the time of the District’s creation and later codified under Chapter 1207 (together with its predecessor statute, 717k-3, the “Refunding Law”), the District is authorized to issue refunding bonds to refund all or any part of the District's “bonds, notes, or *other general or special obligations*” (emphasis added).⁶

The most fundamental question before this Court is whether certain debts currently owed and/or reasonably anticipated to be owed by the District qualify as general or special obligations of the District under the Refunding Law. The debts include: (i) the post-petition indebtedness authorized by this court in the Chapter 9 Proceeding plus interest thereon, the associated costs and fees related to the implementation of the DIP Loan under the Chapter 9 Proceeding, and issuance costs of the Bonds refunding the DIP Loan (collectively, the “DIP Loan Liability”), (ii) subsequent debtor-in-possession indebtedness that may be authorized by this Court plus interest thereon, the associated costs and fees related to the implementation of such additional indebtedness under the Chapter 9 Proceeding, and issuance costs of the Bonds refunding such indebtedness (collectively, the “Subsequent DIP Indebtedness”), (iii) Prepetition Obligations, Employee Obligations, unpaid postpetition obligations, and other Budgeted Expenses that are not paid by either the DIP Loan or Subsequent DIP Indebtedness, the associated costs and fees related to such obligations under the Chapter 9 Proceeding, and issuance costs of the Bonds refunding such obligations (collectively, the “Prepetition and Unpaid Postpetition Obligations”),

⁶ *Id.* at 717k-3, §2 (*Id.* at §1207.002).

(iv) the District's unfunded pension liability under the District's pension plan, the associated costs and fees related to such unfunded pension liability under the Chapter 9 Proceeding, and issuance costs of the Bonds refunding such unfunded pension liability (collectively, the "Pension Liability"), and (v) the respective liabilities and penalties, if any, assessed against the District by the Department of Health and Human Services' Office of Inspector General, the associated costs and fees related to such owed amounts under the Chapter 9 Proceeding, and issuance costs of the Bonds refunding such owed amounts (collectively, the "Medicare Obligation" and the "OIG Obligation," as more fully described in the Original Petition), and together with the DIP Loan Liability, the Subsequent DIP Indebtedness, the Prepetition and Unpaid Postpetition Obligations, and the Pension Liability, the "Obligations").

An affirmative answer to this question would allow the District to restructure and repay the Obligations over time with refunding bonds payable from and secured by a pledge of ad valorem taxes sufficient to provide for the payment of the principal of, premium, if any, and interest on said bonds, within the limits prescribed by law (not to exceed \$0.65 per \$100 valuation for interest and sinking fund purposes, and in an amount which together with taxes levied for the care of indigents does not exceed \$0.75 per \$100 valuation). The restructuring and refinancing of the Obligations is necessary for the Hospital to continue serving the District's indigent residents in the future, as well as enable the Debtor to pay its creditors in full and facilitate its emergence from Chapter 9. We have found no legal authority nor have we been provided any legal arguments by any interested party that supports a conclusion that the Obligations are not "other general or special obligations" under the Refunding Law.

III. **BACKGROUND**

The Refunding Law⁷, in effect at the time of the District’s creation, and thus part of the contract with the voters,⁸ authorizes an “issuer”, including “all . . . hospital districts . . . ,”⁹ to issue refunding bonds to refund all or any part of the issuer's “bonds, notes, or *other general or special obligations*” (emphasis added),¹⁰ and that all such refunding bonds “may be issued without an election in connection with the issuance thereof or the creation of any incumbrance therewith; except that if the Texas Constitution would require an election or vote to permit any procedure, action, or matter pertaining to such refunding bonds, then an election to authorize any such procedure, action, or matter shall be held”¹¹ There are no provisions of the Texas Constitution (or the Enabling Legislation) requiring an election related to any procedure, action, or matter pertaining to the District’s issuance of refunding bonds.¹² Further, the Enabling Legislation itself stated that the election requirement for the issuance of bonds did not apply to refunding bonds: “No bonds payable from taxes (*except refunding bonds* and bonds issued to purchase and acquire all buildings, improvements, furnishings, and equipment of a hospital authority, as provided in Section 8(b) of this Act) shall be issued by the hospital district until authorized by a majority vote” (emphasis added)¹³ Neither at the time of the creation of the District nor at any time since has there been any provision in the Texas Constitution, the

⁷ The Refunding Law was approved and made effective on June 14, 1969 as 717k-3, and later codified as Chapter 1207.

⁸ *San Saba v. McCraw*, 108 S.W.2d 200 (Tex. 1937); see Tex. Att. Gen. Op. JC-0400 (2001).

⁹ Vernon’s Ann. Civ. St. art. 717k-3, §1 (Texas Gov’t Code, §1207.001).

¹⁰ *Id.* at 717k-3, §2 (*Id.* at §1207.002).

¹¹ *Id.* at 717k-3, §3 (*Id.* at §1207.003).

¹² Further, without a constitutional or statutory election requirement for the issuance of the Bonds, any election held to validate such Bonds would be invalid. “[T]here can be no valid election if the same has not been called by lawful authority. The rule on this question is thus stated in Cyc., vol. 15, p. 317: ‘There can be no valid election without some lawful authority behind it. The right to hold an election cannot exist or be lawfully exercised without express grant of power by the Constitution or Legislature.’” *Countz v. Mitchell*, 120 Tex. 324, 334 (Tex. 1931); *Williams v. Glover*, 259 S.W. 957, 960-961 (Tex. Civ. App – Waco 1924); *Trustees of Ind. Dist. v. Elbon*, 223 S.W. 1039, 1040 (Tex. Civ. App. – Galveston 1916).

¹³ Chapter 211, 64th Legislature, 1975, Sec. 9.

Enabling Legislation, the Refunding Law,¹⁴ or any other applicable law requiring or even contemplating an election for the District's issuance of refunding bonds.

IV. **ARGUMENT AND AUTHORITIES**

General or Special Obligations

The Refunding Law provides that, “this act shall be cumulative of all other laws on the subject, but *this Act shall be wholly sufficient authority within itself for the issuance of the bonds* and the performance of the other acts and procedures authorized hereby, without reference to any other laws or any restrictions or limitations contained therein, except as herein specifically provided; and when any bonds are being issued under this Act, then to the extent of any conflict or inconsistency between any provision of this Act and any provisions of any other law, the provisions of this Act shall prevail and control” (emphasis added)¹⁵ The Refunding Law provides full and sufficient authority for the District to issue refunding bonds, and provides that such refunding bonds “may be issued without an election in connection with the issuance thereof”¹⁶ and payable from ad valorem taxes.¹⁷

Pursuant to the Refunding Law, the District is authorized to issue refunding bonds to refund all or any part of the District's “bonds, notes, or *other general or special obligations*” (emphasis added).¹⁸ While no case law or other authority specifically defines or provides any particular guidance to understanding the terms “other general or special obligations” as used in

¹⁴ Prior to the enactment of the Refunding Law, hospital districts and many other issuers did not have the general authority to issue refunding bonds, and the Refunding Law set out to remedy that issue by immediately providing issuers, including hospital districts, with that power; “no adequate general authority exists for the issuance and exchange of refunding bonds and . . . when this Act becomes effective many outstanding issues of bonds can be exchanged and refunded immediately with great benefits to the public” Vernon’s Ann. Civ. St. art. 717k-3 at §9.

¹⁵ Vernon’s Ann. Civ. St. art. 717k-3, §7 (Texas Gov’t Code, §1207.035).

¹⁶ *Id.* at 717k-3, §3 (*Id.* at §1207.003).

¹⁷ *Id.* at 717k-3, §3 (*Id.* at §1207.005).

¹⁸ *Id.* at 717k-3, §2 (*Id.* at §1207.002).

the Refunding Law, in the municipal securities industry, the term “general obligation” is understood to be lawful obligations that are “payable from general funds of the issuer”¹⁹ Most general obligations “entail the full faith and credit (and in many cases the taxing power) of the issuer,”²⁰ while, in contrast, special obligations are “secured by a limited promise to pay.”²¹ Most securities disclosure documents for special obligations include disclosure language similar to the following: “The . . . Bonds do not constitute an indebtedness or general obligation of the City,” but are rather “special obligations of the City.”²² Special obligations are obligations secured by a particular stream of revenue or other funds and not by the general fund of the issuer.

In the case of the District, its general obligations are its lawful liabilities that are payable from all of its generally available funds, including its ad valorem taxes, and the District’s special obligations are those lawful liabilities that are secured by a limited source of revenue, including revenue received from its hospital operations. The use of the terms “general” and “special” to describe “obligations” in the Refunding Law, can only be understood expansively. In the context of municipal securities, “general” is an antonym of “special.” All of the District’s lawful liabilities are either payable from its generally available funds or from specific sources of revenue. The use of “other general or special obligations” in addition to “bonds” and “notes” can only imply that all legally binding, incontestable liabilities of the District are subject to refunding under the Refunding Law. In fact, every other time that the Refunding Law speaks to the obligations that can be refunded thereunder, it uses the following language, “. . . bonds, notes or *other obligations* . . .” (emphasis added).²³ Consequently, all of the Obligations, once

¹⁹ Glossary of Municipal Securities Terms (3rd Edition).

²⁰ *Id.*

²¹ *Id.*

²² Taken from the Official Statement of the City of Houston, Texas Airport System Subordinate Lien Revenue Refunding Bonds, Series 2010, cover page.

²³ Vernon’s Ann. Civ. St. art. 717k-3, §5 (Texas Gov’t Code, §1207.021 and §1207.082).

due and owing and legally binding and incontestable, which are the subject of the Original Petition and this brief in support, are either general or special obligations of the District that can be refunded without an election and payable from District's ad valorem taxes. There is no legal authority or legislative history contrary to this conclusion.

“In construing a statute, the Texas Supreme Court has stated that, “[t]he plain meaning of the text is the best expression of legislative intent unless a different meaning is apparent from the context or the plain meaning leads to absurd results.”²⁴ No other meaning of “*other general or special obligations*” as used in the Refunding Law is apparent from the context, from legislative history, any other authority, or other differing or extraordinary uses, and nothing absurd would result from understanding these terms differently than the plain and common meanings articulated herein.

An attendant question is whether judgments against the District are lawful obligations of the District. While lacking specific guidance to the use of “obligations” in the Refunding Law, Texas courts have determined that judgments are obligations of a governmental entity and that ad valorem taxes can and often must be levied to discharge such obligations,²⁵ having stated the following: “Yet the city, in its corporate capacity, is bound to pay off *judgments* rendered against it, and is given the power, to be exercised within the limits of the Constitution, to raise money by means of taxation to discharge such *obligations*.”²⁶ “Since the legal liability on which the

²⁴ *City of Rockwall v. Hughes*, 246 S.W.3d 621, 625-26 (Tex. 2008); see also *Fitzgerald v. Advanced Spine Fixation Sys., Inc.*, 996 S.W.2d 864, 866 (Tex. 1999); *Old Am. Mut. Fire Ins. Co. v. Sanchez*, 149 S.W.3d 111, 115 (Tex. 2004) (“... we presume that every word of a statute has been included or excluded for a reason ...”); *Fitzgerald v. Advanced Spine Fixation Sys., Inc.*, 996 S.W.2d 864, 866 (Tex. 1999) (“[I]t is a fair assumption that the Legislature tries to say what it means and therefore the words it chooses should be the surest guide to legislative intent.”);

²⁵ *Garrett v. Wichita Falls*, 334 S.W.2d 624, 1960 Tex. App. LEXIS 2166 (Tex. Civ. App. Fort Worth 1960); *Henderson v. Fields*, 258 S.W. 523, 1924 Tex. App. LEXIS 82 (Tex. Civ. App. 1924); *Hawthorne v. La-Man Constructors, Inc.*, 672 S.W.2d 255, 1984 Tex. App. LEXIS 5549 (Tex. App. Beaumont 1984); *San Antonio v. Routledge*, 102 S.W. 756, 46 Tex. Civ. App. 196, 1907 Tex. App. LEXIS 55 (Tex. Civ. App. 1907).

²⁶ *Garrett v. Wichita Falls*, 334 S.W.2d 624, 626 (Tex. Civ. App. Fort Worth 1960).

judgment was rendered arose in the ordinary course of running the city government, which was within its power to do, a sufficient legal reason exists to authorize payment of *such character of obligations* to be made out of the taxes levied and collected for the general purposes of the city (emphasis added).”²⁷ All of the Obligations, which we have requested this Court to render into judgments in the Original Petition and which the District seeks to restructure and refinance with the proceeds of refunding bonds, are lawful obligations of the District arising from the District running its hospital facilities and seeking to provide indigent care pursuant to the District’s constitutional and statutory responsibilities set forth in the Texas Constitution and the Enabling Legislation. As such, all such Obligations, and any judgments into which such Obligations are rendered by a court, may lawfully be restructured, refunded and paid with refunding bonds issued pursuant to the District’s powers under the Refunding Law.

Lawful Obligations of the District

The DIP Loan, the Subsequent DIP Indebtedness, the Prepetition and Unpaid Postpetition Obligations, the Pension Liability, the Medicare Obligation, and the OIG Obligation are each lawful obligations of the District that were authorized under law, as more fully explained below.

The DIP Loan and Subsequent DIP Indebtedness

The District is authorized to incur and repay the DIP Loan and Subsequent DIP Indebtedness pursuant to Chapter 315 and 11 U.S. Code Sections 364 and 901, as applicable to the District under Chapter 140. Under Health and Safety Code, Chapter 315 (“Chapter 315”), the District may “borrow money for purposes of a hospital owned or operated by the entity To secure a loan . . . the entity may pledge . . . (1) revenue from the hospital . . . not pledged to pay the entity’s bonded indebtedness; or (2) tax revenue to be collected by the local governmental entity during the 12-month period following the date of the pledge that is not

²⁷ Henderson v. Fields, 258 S.W. 523, 525 (Tex. Civ. App. 1924).

pledged to pay the principal of or interest on bonds.”²⁸ Local Government Code, Chapter 140 (“Chapter 140”) authorizes the District to proceed under all federal bankruptcy laws intended to relieve municipal indebtedness and provides that the officials and governing body of the District may “take any action necessary or convenient to fully avail the entity of the federal bankruptcy laws.” Consequently, the District is authorized to incur the DIP Loan and Subsequent DIP Indebtedness pursuant to Chapter 315 and 11 U.S. Code Sections 364 and 901, as applicable to the District under Chapter 140.

Prepetition and Unpaid Postpetition Obligations, the Pension Liability, the Medicare Obligation and the OIG Obligation

Under the Enabling Legislation, the District has, since its creation, operated all hospital facilities within the District and provided medical and hospital care to the indigent persons in the District.²⁹ The District, within such broad powers to operate its hospital facilities and provide care to indigents, (1) incurs Prepetition and Unpaid Postpetition Obligations, which include prepetition unpaid liabilities, including trade debts, and other budgeted and unpaid liabilities related to its operation of the Hospital, (2) provides compensation to its staff, including employment benefits like the Pension Plan, the terms of which created the Pension Liability, and (3) is subject to federal law (i) governing reimbursements received from the Centers for Medicare and Medicaid Services for the provision of Hospital services to certain patients, which resulted in the Medicare Obligation, and (ii) governing the relationship between the District and physicians providing medical services at the Hospital, which resulted in the OIG Obligation.

²⁸ Texas Health & Safety Code, §315.002.

²⁹ See Texas Special District Local Laws Code, Section 1077.101.

Obligation Amounts Owed

The DIP Loan

As of the date hereof, the District owes \$3,200,000 under the DIP Loan, out of a maximum amount of \$3,200,000, plus interest thereon. The amount of Bonds the District proposes to issue to refund and pay the DIP Loan Liability, from time to time in one or more series, as may be necessary, will be determined by aggregating the amounts drawn on the DIP Loan by the District, plus interest thereon, and remaining unpaid at the time of issuance of such Bonds, the associated costs and fees related to the implementation of the DIP Loan under the Chapter 9 Proceeding, and issuance costs of the Bonds refunding the DIP Loan. As provided in the Original Petition, the total DIP Loan Liability that will be refunded by Bonds when aggregated with Subsequent DIP Indebtedness that will be refunded by Bonds will not exceed \$3,600,000.

The Subsequent DIP Indebtedness

As of the date hereof, the District does not owe any Subsequent DIP Indebtedness. The amount of Bonds the District proposes to issue to refund and pay any required Subsequent DIP Indebtedness, from time to time in one or more series, as may be necessary, will be determined by aggregating the amounts drawn on Subsequent DIP Indebtedness by the District, plus interest thereon, and remaining unpaid at the time of issuance of such Bonds, the associated costs and fees related to the implementation of such indebtedness under the Chapter 9 Proceeding, and issuance costs of the Bonds refunding such indebtedness. As provided in the Original Petition, the total Subsequent DIP Indebtedness when aggregated with the DIP Loan Liability that will be refunded by Bonds will not exceed \$3,600,000.

Prepetition and Unpaid Postpetition Obligations

As of the date hereof, the District owes \$3,969,432.97 in Prepetition and Unpaid Postpetition Obligations. The amount of Bonds the District proposes to issue to refund and pay the Prepetition and Unpaid Postpetition Obligations, from time to time in one or more series, as may be necessary, will be determined by aggregating the amount of such obligations owed by the District and remaining unpaid at the time of issuance of such Bonds, the associated costs and fees related to such obligations under the Chapter 9 proceeding and issuance costs of the Bonds refunding such obligations. As provided in the Original Petition, the total Prepetition and Unpaid Postpetition Obligations that will be refunded by Bonds will not exceed \$6,000,000.

The Pension Liability

Section 66(d) of Article XVI of the Texas Constitution (“Section 66”) provides that, “. . . a change in service or disability retirement benefits or death benefits of a retirement system may not reduce or otherwise impair benefits accrued by a person if the person: (1) could have terminated employment or has terminated employment before the effective date of the change; and (2) would have been eligible for those benefits, without accumulating additional service under the retirement system, on any date on or after the effective date of the change had the change not occurred.”³⁰ Courts have interpreted Section 66 to mean that “earned benefits cannot be reduced.”³¹ In the Actuarial Valuation, as of April 1, 2017, completed by Rudd and Wisdom, Inc. (the “Actuaries”), and as updated by the Actuaries in a June 14, 2017 letter to the District (collectively, the “Actuarial Valuation”), the unfunded accrued liability of the District, should all the plan participants select to be funded by annuities, was calculated to be \$16,100,000 as of June 30, 2017. The District proposes to issue Bonds, from time to time in one or more series as

³⁰ See *Eddington v. DFPF*, 2016 Tex. App. LEXIS 13204; *Van Houten v. City of Fort Worth*, 827 F.3d 530 (5th Cir. 2016); Tex. Att’y Gen. Op. No. GA-0615, Tex. AG LEXIS 27, 2008 WL 982266 (2008).

³¹ *Van Houten v. City of Fort Worth*, 827 F.3d 530, 537-538 (5th Cir. Tex. 2016).

may be necessary, up to such amount that would enable the District to fully meet its obligations under the Pension Plan, pay the associated costs and fees related to such unfunded pension liability under the Chapter 9 Proceeding, and pay issuance costs of the Bonds refunding such unfunded pension liability. As provided in the Original Petition, the total amount of the Pension Liability that will be refunded by Bonds will not exceed \$16,600,000.

The Medicare Obligation

As of the date hereof it is unclear the amount the District may owe resulting from the Medicare Obligation. The amount of Bonds the District proposes to issue to refund and pay the resulting liability from the Medicare Obligation, from time to time in one or more series, as may be necessary, will be determined by aggregating the amount of such obligation owed by the District and remaining unpaid at the time of issuance of such Bonds, the associated costs and fees related to such obligation under the Chapter 9 Proceeding, and issuance costs of the Bonds refunding such obligation. As provided in the Original Petition, the total amount of the Medicare Obligation that will be refunded by Bonds will not exceed \$3,450,000.

The OIG Obligation

As of the date hereof, it is unclear the amount, if any, the District will owe resulting from the OIG Obligation. The amount of Bonds the District proposes to issue to refund and pay the resulting liability from the OIG Obligation, from time to time in one or more series, as may be necessary, will be determined by aggregating the amount of such obligation owed by the District and remaining unpaid at the time of issuance of such Bonds, the associated costs and fees related to such obligation under the Chapter 9 Proceeding, and issuance costs of the Bonds refunding such obligation. As provided in the Original Petition, the total amount of the OIG Obligation that will be refunded by Bonds will not exceed \$5,100,000.

V.
CONCLUSION

The Refunding Law provides full and sufficient authority for the District to issue refunding bonds, payable from ad valorem taxes, without an election, to repay its other general or special obligations, including the DIP Loan, Subsequent DIP Indebtedness, Prepetition and Unpaid Postpetition Obligations, the Pension Liability, the Medicare Obligation, and the OIG Obligation. No legal authority has been found and offered that would contradict this conclusion, a conclusion that would allow the District to fulfill its constitutional and statutory responsibilities of serving its indigent residents with essential medical services for years to come.

Dated: July 28, 2017
Dallas, Texas

Respectfully submitted,

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