

IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

In re:)	
)	Chapter 11
)	
LAVIE CARE CENTERS, LLC, <i>et al.</i> , ¹)	Case No. 24-55507 (PMB)
)	
Debtors.)	(Jointly Administered)
)	
)	Obj. Deadline: 6/2/25 at 4:00 p.m. (ET)
)	Hr'g Date: 6/4/25 at 9:30 a.m. (ET)

NOTICE OF HEARING ON AND DEADLINE TO OBJECT TO DEBTORS' FIRST OMNIBUS OBJECTION TO PRIORITY TAX CLAIMS FILED BY THE INTERNAL REVENUE SERVICE SET FORTH ON EXHIBIT A-1 AND EXHIBIT A-2

PLEASE TAKE NOTICE that LaVie Care Centers, LLC and certain of their affiliates and subsidiaries, as debtors and debtors-in-possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases filed the *Debtors’ First Omnibus Objection to Priority Tax Claims Filed by the Internal Revenue Service Set Forth on Exhibit A-1 and Exhibit A-2* (the “Objection”) on April 29, 2025, seeking an order disallowing certain proofs of claim filed by the Internal Revenue Service.

If you oppose the relief requested in the Objection, you must timely file your response in opposition to the Objection with the Bankruptcy Clerk at U.S. Bankruptcy Court, Room 1340, 75 Ted Turner Drive, SW, Atlanta, Georgia 30303, and serve a copy on the Debtors’ counsel, Daniel M. Simon (dsimon@mwe.com), McDermott Will & Emery LLP, 1180 Peachtree St. NE, Suite 3350 Atlanta, Georgia 30309 on or before **June 2, 2025 at 4:00 p.m. (prevailing Eastern Time)**. The response must explain your position and be actually received by the Bankruptcy Clerk within the required time. **If you do not file a response or objection within the time permitted, the Court may grant the relief requested in the Objection without further notice.**

A hearing on the Objection and any responses filed thereto will take place on **June 4, 2025 at 9:30 a.m. (prevailing Eastern Time)** before the Honorable Paul M. Baisier at the **United States Bankruptcy Court for the Northern District of Georgia, 75 Ted Turner Dr. SW, Courtroom 1202, Atlanta, Georgia 30303**, which may be attended in person or virtually via the Court’s Virtual Hearing Room. You may join the Virtual Hearing Room through the “Dial-in and Virtual

¹ The last four digits of LaVie Care Centers, LLC’s federal tax identification number are 5592. There are 282 Debtors in these chapter 11 cases, which are being jointly administered for procedural purposes only. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://www.veritaglobal.net/LaVie>. The location of LaVie Care Centers, LLC’s corporate headquarters and the Debtors’ service address is 1040 Crown Pointe Parkway, Suite 600, Atlanta, GA 30338.



Bankruptcy Hearing Information” link at the top of the homepage of the Court’s website, www.ganb.uscourts.gov, or the Virtual Hearing Room link on Judge Baisier’s webpage, which can be found at <https://www.ganb.uscourts.gov/content/honorable-paul-m-baisier>. Please also review the “Hearing Information” tab on Judge Baisier’s webpage for further information about the hearings. You should be prepared to appear at the hearings via video, but you may leave your camera in the off position until the Court instructs otherwise. Unrepresented persons who do not have video capability may use the telephone dial-in information on Judge Baisier’s webpage.

Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in the above-captioned case. If you do not have an attorney, you may wish to consult one.

Dated: April 29, 2025
Atlanta, Georgia

MCDERMOTT WILL & EMERY LLP

/s/ Daniel M. Simon

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- and -

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Counsel for Debtors and Debtors-in-Possession

IN THE UNITED STATES BANKRUPTCY COURT
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In re:)	
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LAVIE CARE CENTERS, LLC, <i>et al.</i> , ¹)	Case No. 24-55507 (PMB)
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Debtors.)	(Jointly Administered)
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**DEBTORS' FIRST OMNIBUS OBJECTION TO PRIORITY TAX CLAIMS
FILED BY THE INTERNAL REVENUE SERVICE SET FORTH ON
EXHIBIT A-1 AND EXHIBIT A-2**

THIS IS AN OBJECTION TO YOUR CLAIM. SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND BY ANY FURTHER OBJECTION THAT MAY BE FILED. PLEASE BE AWARE THAT THE DEBTORS ARE ASKING THE COURT TO DISALLOW CERTAIN OF THE CLAIMS THAT YOU FILED IN THESE CHAPTER 11 CASES.

TO THE EXTENT YOU DISAGREE WITH THE RELIEF SOUGHT IN THE OBJECTION, YOU SHOULD IMMEDIATELY CONTACT THE DEBTORS TO RESOLVE THE DISPUTE. IF YOU DO NOT REACH AN AGREEMENT, YOU MUST FILE A RESPONSE TO THIS OBJECTION AND SEND A COPY OF YOUR RESPONSE TO THE DEBTORS AND THEIR COUNSEL BY JUNE 2, 2025 AT 4:00 P.M. (PREVAILING EASTERN TIME). YOUR RESPONSE MUST STATE WHY THE OBJECTION IS NOT VALID. IF YOU DO NOT FILE A RESPONSE BY JUNE 2, 2025 AT 4:00 P.M. (PREVAILING EASTERN TIME), YOUR CLAIM MAY BE DISALLOWED, EXPUNGED, OR ELIMINATED WITHOUT FURTHER NOTICE OR HEARING.

THE RELIEF SOUGHT HEREIN IS WITHOUT PREJUDICE TO THE DEBTORS' OR ANY PARTY IN INTEREST'S RIGHTS TO PURSUE FURTHER OBJECTIONS AGAINST THE CLAIMS LISTED ON EXHIBIT A-1 AND EXHIBIT A-2 TO THIS OBJECTION.

¹ The last four digits of LaVie Care Centers, LLC's federal tax identification number are 5592. There are 282 Debtors in these chapter 11 cases, which are being jointly administered for procedural purposes only. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://www.veritaglobal.net/LaVie>. The location of LaVie Care Centers, LLC's corporate headquarters and the Debtors' service address is 1040 Crown Pointe Parkway, Suite 600, Atlanta, GA 30338.

LaVie Care Centers, LLC (“LaVie”) and certain of its affiliates and subsidiaries, as debtors and debtors-in-possession in the above-captioned chapter 11 cases (collectively, the “Debtors”), hereby submit this omnibus objection (this “Objection”) to those certain priority tax claims set forth on Exhibit A-1 and Exhibit A-2 attached hereto (collectively, the “IRS Priority Tax Claims”) filed by the Department of Treasury – Internal Revenue Service (the “IRS”) and respectfully represent as follows:

RELIEF REQUESTED

1. By this Objection, the Debtors request entry of an order, substantially in the form attached hereto as Exhibit B (the “Proposed Order”), disallowing (a)(i) the IRS Priority Tax Claims set forth on Exhibit A-1 pursuant to Rules 3007(d)(1) and 3007(d)(2)(C) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) because each of them have been superseded and amended by subsequent proofs of claim filed by the IRS (collectively, the “Amended IRS Priority Tax Claims”); and (ii) the IRS Priority Tax Claims set forth on Exhibit A-2 pursuant to Bankruptcy Rules 3007(d)(1) and 3007(d)(2)(E) because each of them have already been satisfied or released during the bankruptcy (collectively, the “Satisfied IRS Priority Tax Claims”); and (b) granting any other and further relief that this Court deems just and proper.

JURISDICTION AND VENUE

2. The United States Bankruptcy Court for the Northern District of Georgia, Atlanta Division (the “Court”) has jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and the Objection in this District is proper under 28 U.S.C. §§ 1408 and 1409.

3. The predicates for the relief requested herein are sections 105 and 502 of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), Bankruptcy Rules 3007(d)(1), 3007(d)(2)(C), and 3007(d)(2)(E), Rule 3007-1 of the Local Rules of the United States Bankruptcy

Court for the Northern District of Georgia (the “Local Rules”), and the *Second Amended and Restated General Order 26-2019, Procedures for Complex Chapter 11 Cases*, dated February 6, 2023 (the “Complex Case Procedures”).

BACKGROUND

I. The Chapter 11 Cases

4. On June 2, 2024 (the “Petition Date”), each Debtor commenced a case by filing a petition for relief under chapter 11 of the Bankruptcy Code (collectively, the “Chapter 11 Cases”) in the). The Debtors continue to operate their business and manage their property as debtors and debtors-in-possession pursuant to Bankruptcy Code sections 1107(a) and 1108. Additional information regarding the Debtors and these Chapter 11 Cases, including the Debtors’ business operations, capital structure, financial condition, and the reasons for and objectives of these Chapter 11 Cases, is set forth in the *Declaration of M. Benjamin Jones in Support of Chapter 11 Petitions and First Day Pleadings* [Docket No. 17].

5. On June 13, 2024, the Office of the United States Trustee for Region 21 (the “U.S. Trustee”) appointed an official committee in the Chapter 11 Cases (the “Committee”). *See Appointment and Notice of Appointment of Committee of Creditors Holding Unsecured Claims* [Docket No. 112]. To date, no trustee or examiner has been appointed in the Chapter 11 Cases.

6. On July 2, 2024, the Court entered the *Order (I) Establishing Bar Dates for Filing Claims Against the Debtors; and (II) Granting Related Relief* [Docket No. 218] (the “Bar Date Order”). The Bar Date Order (a) established August 30, 2024 at 5:00 p.m. (prevailing Eastern Time) (the “General Bar Date”) as the last day for creditors that are not governmental units to file proofs of claim, proofs of interest, and requests for payment of administrative expense claims under Bankruptcy Code section 503(b)(9); (b) established November 29, 2024 at 5:00 p.m.

(prevailing Eastern Time) (the “Governmental Bar Date”) as the last day for creditors that are governmental units to file proofs of claim, proofs of interest, and requests for payment of administrative expense claims under Bankruptcy Code section 503(b)(9); and (c) approved a form of bar date notice, proof of claim form, and other related procedures.

7. On November 14, 2024, the Court held a hearing on confirmation of the Debtors’ proposed chapter 11 plan (the “Confirmation Hearing”). On December 5, 2024, the Court entered the *Findings of Fact, Conclusions of Law, and Order Approving on Final Basis and Confirming Debtors’ Modified Second Amended Combined Disclosure Statement and Joint Chapter 11 Plan of Reorganization* [Docket No. 735] (the “Confirmation Order”), confirming the Debtors’ *Modified Second Amended Combined Disclosure Statement and Joint Chapter 11 Plan of Reorganization* [Docket No. 730] (the “Plan”). As part of confirming the Plan, the Court also entered the *Memorandum Decision on Opt Out Third-Party Releases Included in Debtors’ Joint Second Amended Plan of Reorganization* [Docket No. 736] (the “Confirmation Opinion”).

BASIS FOR RELIEF REQUESTED AND APPLICABLE AUTHORITY

8. Bankruptcy Code section 502 provides, in pertinent part, that “[a] claim or interest, proof of which is filed under section 501 of [the Bankruptcy Code], is deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). The debtor has a duty to object to the allowance of any claim that is improper. *See* 11 U.S.C. § 1107(a).

9. When asserting a proof of claim against a bankrupt 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 id.*; *see also* Bankruptcy

Rule 3001(f) (a properly executed and filed proof of claim “constitute[s] *prima facie* evidence of the validity and amount of the claim”).

10. A party wishing to dispute a claim’s validity must produce evidence sufficient to negate the claim’s *prima facie* validity. See *In re Allegheny Int’l, Inc.*, 954 F.2d at 173–74. 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; see also *Dollinger v. BV Retail, LLC (In re S&Q Shack, LLC)*, 2015 Bankr. LEXIS 1166, at *6-7 (N.D. Ga. Feb. 13, 2015); *Chambliss v. Oakwood Acceptance Corp. (In re Chambliss)*, 315 B.R. 166, 169 (Bankr. S.D. Ga. 2004). Ultimately, the burden of persuasion is on the claimant. See *In re Moss*, No. 94-11959, 1995 WL 17005342, at *1 (Bankr. S.D. Ga. Sept. 28, 1995).

11. Bankruptcy Rule 3007(d)(1)-(2) permits objections to multiple claims to be joined in a single omnibus objection, subject to certain conditions, in an effort to streamline the claim objection process and allow debtors to efficiently challenge multiple claims in a single proceeding, thereby reducing procedural complexities and fostering judicial economy. See generally Fed. R. Bankr. P. 3007(d)(1)-(2). Bankruptcy Rule 3007(d)(1) provides that objections to more than one claim may be joined in a single objection if “all the claims were filed by the same entity.” Fed. R. Bankr. P. 3007(d)(1). As reflected in Exhibit A-1 and Exhibit A-2 attached hereto, all of the IRS Priority Tax Claims were filed by the IRS.

12. Bankruptcy Rule 3007(d)(2) provides that objections to more than one claim may be joined in a single objection if the objections are based solely on the grounds that the claims should be disallowed, in whole or in part, because they (a) duplicate other claims; (b) were filed in the wrong case; (c) have been amended by later proofs of claim; (d) were not timely filed; (e) have been satisfied or released during the case; (f) were presented in a form that does not comply

with applicable rules and the objector is therefore unable to determine a claim's validity; (g) are interests, not claims; or (h) assert a priority in an amount that exceeds the maximum amount allowable under Bankruptcy Code 507. *See* Fed. R. Bankr. P. 3007(d)(2)(A)-(H).

13. The Debtors object to the Amended IRS Priority Tax Claims identified on **Exhibit A-1** hereto pursuant to Bankruptcy Rule 3007(d)(2)(C) because each of them has been superseded and amended by proofs of claim subsequently filed by the IRS. Failure to disallow and expunge the Amended IRS Priority Tax Claims may result in the IRS receiving an unwarranted and duplicative recovery against the Debtors on a priority basis to the detriment of other parties-in-interest. Accordingly, the Debtors request that the Court enter an order disallowing and expunging the Amended IRS Priority Tax Claims identified on **Exhibit A-1**.

14. Similarly, the Debtors object to the Satisfied IRS Priority Tax Claims identified on **Exhibit A-2** hereto pursuant to Bankruptcy Rule 3007(d)(2)(E) because each of them has been satisfied or released during the Chapter 11 Cases. Failure to disallow and expunge the Satisfied IRS Priority Tax Claims may result in the IRS receiving an unwarranted and inappropriate recovery against the Debtors on a priority basis to the detriment of other parties-in-interest. Accordingly, the Debtors request that the Court enter an order disallowing and expunging the Satisfied IRS Priority Tax Claims identified on **Exhibit A-2**.

RESERVATION OF RIGHTS

15. The Debtors reserve the right to supplement this Objection and to object to the IRS Priority Tax Claims (including the Amended IRS Priority Tax Claims and the Satisfied IRS Priority Tax Claims), as well as any other claims filed by the IRS in the Chapter 11 Cases, on any and all other substantive, non-substantive, legal, or factual grounds. Without limiting the generality of the foregoing, the Debtors specifically reserve the right to amend this Objection, file

additional papers in support of this Objection, file a subsequent objection on any ground to the IRS Priority Tax Claims to the extent they are not disallowed in their entirety as requested herein or take other appropriate actions to (a) respond to any allegation or defense that may be raised in a response filed by or on behalf of any claimant or other interested parties, (b) further object to any other claim for which any claimant provides (or attempts to provide) additional documentation or substantiation, or (c) further object to the IRS Priority Tax Claims based on additional information that may be discovered upon further review by the Debtors or through discovery pursuant to the applicable provisions of Part VII of the Bankruptcy Rules. In addition, the Debtors reserve the right to object to all other claims filed in the Chapter 11 Cases.

NOTICE

16. The Debtors will provide notice of the Objection to: (a) the U.S. Trustee; (b) the GUC Trustee; (c) counsel to the GUC Trustee; (d) the IRS; and (e) counsel to the IRS. The Debtors submit that no other or further notice is required.

NO PRIOR REQUEST

17. No previous request for the relief sought herein has been made to this or any other court.

COMPLIANCE WITH LOCAL RULE 3007-1

18. To the best of the Debtors' knowledge and belief, the Objection, including its exhibits, substantially complies with Local Rule 3007-1. To the extent that the Objection does not comply with the requirements of Local Rule 3007-1, the Debtors submit that the deviations are not material and respectfully request that those requirements be waived.

[Remainder of page intentionally left blank]

WHEREFORE, the Debtors respectfully request that the Court enter the Proposed Order, substantially in the form attached hereto as **Exhibit B**, (a) disallowing and expunging the IRS Priority Tax Claims, including the Amended IRS Priority Tax Claims and the Satisfied Priority Claims, in their entirety and (b) granting such other relief as the Court deems just, equitable, and proper.

Dated: April 29, 2025
Atlanta, Georgia

MCDERMOTT WILL & EMERY LLP

/s/ Daniel M. Simon

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- and -

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Counsel for the Debtors and Debtors-in-Possession

CERTIFICATE OF SERVICE

I hereby certify that on this date a true and correct copy of the foregoing Objection was served by the Court's CM/ECF system on all counsel of record registered in these Chapter 11 Cases through CM/ECF, including counsel to the IRS: Vivieon Jones (Vivieon.Jones@usdoj.gov), Jeremy Rill (Jeremy.A.Rill@usdoj.gov), Chase A. Burrell (Chase.Burrell@usdoj.gov), and Hana Bilicki (Hana.Bilicki@usdoj.gov). In addition, the following parties were also served electronically with the Objection: Rodnesha Harney (rodnesha.m.harney@irs.gov), Lisa Smith (lisa.d.smith@irs.gov), Letha Homer (Letha.Homer@irs.gov), and Olguimar Garcia (olguimar.garcia@irs.gov). The Debtors' claims and noticing agent will be simultaneously serving the foregoing document on the following parties via first class mail and/or certified mail, as applicable, and will file a supplemental certificate of service on the docket to reflect the same.

Via First Class Mail:

Attorney General of the United States
U.S. Department of Justice
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

United States Attorney's Office
Attn: Vivieon K. Jones
75 Ted Turner Drive SW, Suite 600
Atlanta, Georgia 30303

Internal Revenue Service
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Internal Revenue Service
Attn: Letha Homer
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Room 900, M/S 334-D
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Internal Revenue Service
Attn: Lisa D. Smith
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Room 900, M/S 334-D
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Internal Revenue Service
Attn: Olguimar Garcia
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U.S. Department of Justice, Tax Division
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P.O. Box 14198
Washington, D.C. 20044

U.S. Department of Justice, Tax Division
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Via Certified Mail:

United States Attorney's Office
ATTN: Civil Process Clerk
75 Ted Turner Drive SW, Suite 600
Atlanta, Georgia 30303

Dated: April 29, 2025
Atlanta, Georgia

MCDERMOTT WILL & EMERY LLP

/s/ Daniel M. Simon

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Email: dsimon@mwe.com

Counsel for the Debtors and Debtors-in-Possession

EXHIBIT A-1

Amended IRS Priority Tax Claims						
#	Name of Claimant	Debtor	Case Number	Claim Number	Original Priority Claim Amount	Reason for Disallowance
1	Department of Treasury – Internal Revenue Service	Cardinal North Carolina HealthCare, LLC	24-55600	1174	\$156,236.00	Claim has been amended to \$0.00 by Claim No. 5073
2	Department of Treasury – Internal Revenue Service	Forrest Oaks HealthCare, LLC	24-55726	1097	\$119,042.00	Claim has been amended to \$0.00 by Claim Nos. 5074, 5340, 5354
3	Department of Treasury – Internal Revenue Service	Garden Court HealthCare, LLC	24-55743	1120	\$46,360.23	Claim has been amended to \$0.00 by Claim Nos. 5207, 5325
4	Department of Treasury – Internal Revenue Service	Glenburney HealthCare, LLC	24-55761	1800	\$2,819.42	Claim has been amended to \$0.00 by Claim No. 5308
5	Department of Treasury – Internal Revenue Service	Glenburney HealthCare, LLC	24-55761	1845	\$2,819.42	Claim has been amended to \$0.00 by Claim No. 5308
6	Department of Treasury – Internal Revenue Service	Green Cove Facility Operations, LLC	24-55767	1091	\$80,356.00	Claim has been amended to \$0.00 by Claim No. 5307
7	Department of Treasury – Internal Revenue Service	Green Cove Facility Operations, LLC	24-55767	1801	\$80,356.00	Claim has been amended to \$0.00 by Claim No. 5307
8	Department of Treasury – Internal Revenue Service	Hilltop Mississippi HealthCare, LLC	24-55776	1847	\$127,002.12	Claim has been amended to \$0.00 by Claim No. 5201
9	Department of Treasury – Internal Revenue Service	Hunter Woods HealthCare, LLC	24-55519	130	\$25,614.25	Claim has been amended to \$0.00 by Claim No. 5198
10	Department of Treasury – Internal Revenue Service	Hunter Woods HealthCare, LLC	24-55519	914	\$189,309.00	Claim has been amended to \$0.00 by Claim No. 5198
11	Department of Treasury – Internal Revenue Service	Hunter Woods HealthCare, LLC	24-55519	1099	\$189,309.00	Claim has been amended to \$0.00 by Claim No. 5198
12	Department of Treasury – Internal Revenue Service	Jacksonville Facility Operations, LLC	24-55531	81	\$2,489.12	Claim has been amended to \$0.00 by Claim No. 5222
13	Department of Treasury – Internal Revenue Service	Jacksonville Facility Operations, LLC	24-55531	4977	\$2,489.12	Claim has been amended to \$0.00 by Claim No. 5222
14	Department of Treasury – Internal Revenue Service	Jennings HealthCare, LLC	24-55534	82	\$57,980.81	Claim has been amended to \$0.00 by Claim No. 5221
15	Department of Treasury – Internal Revenue Service	Jennings HealthCare, LLC	24-55534	4978	\$57,980.81	Claim has been amended to \$0.00 by Claim No. 5221
16	Department of Treasury – Internal Revenue Service	Josera, LLC	24-55539	83	\$1,632.77	Claim has been amended to \$0.00 by Claim No. 5220
17	Department of Treasury – Internal Revenue Service	Josera, LLC	24-55539	4979	\$1,632.77	Claim has been amended to \$0.00 by Claim No. 5220

Amended IRS Priority Tax Claims						
#	Name of Claimant	Debtor	Case Number	Claim Number	Original Priority Claim Amount	Reason for Disallowance
18	Department of Treasury – Internal Revenue Service	Kannapolis HealthCare, LLC	24-55544	119	\$201,779.26	Claim has been amended to \$0.00 by Claim No. 5282
19	Department of Treasury – Internal Revenue Service	Kannapolis HealthCare, LLC	24-55544	5104	\$194,697.81	Claim has been amended to \$0.00 by Claim No. 5282
20	Department of Treasury – Internal Revenue Service	LaVie Care Centers, LLC	24-55507	5247	\$29,043,335.96	Claim has been amended to \$8,431,694.32 by Claim No. 5280 and settled pursuant to Docket No. 868
21	Department of Treasury – Internal Revenue Service	Level Up Staffing, LLC	24-55586	127	\$190,809.97	Claim has been amended to \$0.00 by Claim No. 5285
22	Department of Treasury – Internal Revenue Service	Level Up Staffing, LLC	24-55586	1268	\$190,709.97	Claim has been amended to \$0.00 by Claim No. 5285
23	Department of Treasury – Internal Revenue Service	Melbourne Facility Operations, LLC	24-55691	5002	\$1,012.99	Claim has been amended to \$0.00 by Claim No. 5217
24	Department of Treasury – Internal Revenue Service	Miami Facility Operations, LLC	24-55695	4995	\$1,000.00	Claim has been amended to \$0.00 by Claim No. 5119
25	Department of Treasury – Internal Revenue Service	Milton HealthCare, LLC	24-55698	4994	\$29,049.08	Claim has been amended to \$0.00 by Claim No. 5118
26	Department of Treasury – Internal Revenue Service	Mount Royal Facility Operations, LLC	24-55706	4996	\$17,747.47	Claim has been amended to \$0.00 by Claim No. 5117
27	Department of Treasury – Internal Revenue Service	New Harmonie HealthCare, LLC	24-55713	4998	\$14,592.75	Claim has been amended to \$0.00 by Claim No. 5121
28	Department of Treasury – Internal Revenue Service	New Port Richey Facility Operations, LLC	24-55719	5007	\$1,000.00	Claim has been amended to \$0.00 by Claim No. 5123
29	Department of Treasury – Internal Revenue Service	North Fort Myers Facility Operations, LLC	24-55736	5005	\$1,894.28	Claim has been amended to \$0.00 by Claim No. 5216
30	Department of Treasury – Internal Revenue Service	North Strabane Facility Operations, LLC	24-55740	5004	\$6,505.14	Claim has been amended to \$0.00 by Claim No. 5132
31	Department of Treasury – Internal Revenue Service	Oaks at Sweeten Creek HealthCare, LLC	24-55515	129	\$223,266.62	Claim has been amended to \$0.00 by Claim Nos. 913, 5197
32	Department of Treasury – Internal Revenue Service	Osprey Nursing and Rehabilitation, LLC	24-55584	1135	\$189,648.44	Claim has been amended to \$0.00 by Claim No. 5194
33	Department of Treasury – Internal Revenue Service	Pheasant Ridge Facility Operations, LLC	24-55661	84	\$62,178.86	Claim has been amended to \$0.00 by Claim No. 5309
34	Department of Treasury – Internal Revenue Service	Pheasant Ridge Facility Operations, LLC	24-55661	113	\$62,178.86	Claim has been amended to \$0.00 by Claim No. 5309
35	Department of Treasury – Internal Revenue Service	Pheasant Ridge Facility Operations, LLC	24-55661	915	\$59,591.71	Claim has been amended to \$0.00 by Claim No. 5309

Amended IRS Priority Tax Claims						
#	Name of Claimant	Debtor	Case Number	Claim Number	Original Priority Claim Amount	Reason for Disallowance
36	Department of Treasury – Internal Revenue Service	Pheasant Ridge Facility Operations, LLC	24-55661	1132	\$62,178.86	Claim has been amended to \$0.00 by Claim No. 5309
37	Department of Treasury – Internal Revenue Service	Pheasant Ridge Facility Operations, LLC	24-55661	5200	\$2,599.93	Claim has been amended to \$0.00 by Claim No. 5309
38	Department of Treasury – Internal Revenue Service	Safety Harbor Facility Operations, LLC	24-55748	5014	\$6,620.02	Claim has been amended to \$0.00 by Claim No. 5215
39	Department of Treasury – Internal Revenue Service	Sarasota Facility Operations, LLC	24-55753	5025	\$2,000.00	Claim has been amended to \$0.00 by Claim No. 5124
40	Department of Treasury – Internal Revenue Service	Sheridan Indiana HealthCare, LLC	24-55757	5003	\$14,160.97	Claim has been amended to \$0.00 by Claim No. 5125
41	Department of Treasury – Internal Revenue Service	St. Petersburg Facility Operations, LLC	24-55763	5029	\$2,601.88	Claim has been amended to \$0.00 by Claim No. 5130
42	Department of Treasury – Internal Revenue Service	Stratford Facility Operations, LLC	24-55768	5026	\$20,730.56	Claim has been amended to \$0.00 by Claim No. 5129
43	Department of Treasury – Internal Revenue Service	Summit Facility Operations, LLC	24-55770	5024	\$17,758.69	Claim has been amended to \$0.00 by Claim No. 5126
44	Department of Treasury – Internal Revenue Service	Swan Pointe Facility Operations, LLC	24-55775	5020	\$19,443.18	Claim has been amended to \$0.00 by Claim No. 5128
45	Department of Treasury – Internal Revenue Service	Tallahassee Facility Operations, LLC	24-55777	5022	\$242,082.12	Claim has been amended to \$0.00 by Claim No. 5127
46	Department of Treasury – Internal Revenue Service	Wayne HealthCare, LLC	24-55626	4983	\$13,479.69	Claim has been amended to \$0.00 by Claim No. 5092
47	Department of Treasury – Internal Revenue Service	Wellston Facility Operations, LLC	24-55646	4985	\$13,218.11	Claim has been amended to \$0.00 by Claim No. 5094
48	Department of Treasury – Internal Revenue Service	West Altamonte Facility Operations, LLC	24-55654	5000	\$2,000.00	Claim has been amended to \$0.00 by Claim No. 5219
49	Department of Treasury – Internal Revenue Service	Westerville Facility Operations, LLC	24-55662	4987	\$16,087.38	Claim has been amended to \$0.00 by Claim No. 5218
50	Department of Treasury – Internal Revenue Service	Whispering Hills Facility Operations, LLC	24-55692	4993	\$12,166.51	Claim has been amended to \$0.00 by Claim No. 5120
51	Department of Treasury – Internal Revenue Service	Whitehall of Ann Arbor Healthcare, LLC	24-55716	5001	\$6,655.91	Claim has been amended to \$0.00 by Claim No. 5122
52	Department of Treasury – Internal Revenue Service	Whitehall of Novi HealthCare, LLC	24-55765	5028	\$12,263.43	Claim has been amended to \$0.00 by Claim No. 5131
53	Department of Treasury – Internal Revenue Service	Winter Haven Facility Operations, LLC	24-55785	5011	\$1,000.00	Claim has been amended to \$0.00 by Claim No. 5093

Amended IRS Priority Tax Claims						
#	Name of Claimant	Debtor	Case Number	Claim Number	Original Priority Claim Amount	Reason for Disallowance
54	Department of Treasury – Internal Revenue Service	Woodbine HealthCare, LLC	24-55786	5013	\$12,198.82	Claim has been amended to \$0.00 by Claim No. 5095
55	Department of Treasury – Internal Revenue Service	1010 Carpenters Way Operations LLC	24-55558	1092	\$2,166.27	Claim has been amended to \$0.00 by Claim No. 5332
56	Department of Treasury – Internal Revenue Service	1010 Carpenters Way Operations LLC	24-55558	5310	\$2,166.27	Claim has been amended to \$0.00 by Claim No. 5332
57	Department of Treasury – Internal Revenue Service	Harbor Pointe Facility Operations, LLC	24-55772	1846	\$148,007.78	Claim has been amended to \$0.00 by Claim No. 5286
58	Department of Treasury – Internal Revenue Service	Kenton Facility Operations, LLC	24-55552	120	\$36,255.07	Claim has been amended to \$0.00 by Claim No. 5316
59	Department of Treasury – Internal Revenue Service	Kenwood View HealthCare, LLC	24-55556	121	\$37,294.17	Claim has been amended to \$0.00 by Claim No. 5287
60	Department of Treasury – Internal Revenue Service	Kings Daughters Facility Operations, LLC	24-55564	122	\$44,287.56	Claim has been amended to \$0.00 by Claim No. 5299
61	Department of Treasury – Internal Revenue Service	Kissimmee Facility Operations, LLC	24-55569	123	\$334,483.96	Claim has been amended to \$0.00 by Claim No. 5315
62	Department of Treasury – Internal Revenue Service	Lidenskab, LLC	24-55595	1115	\$59,689.19	Claim has been amended to \$0.00 by Claim No. 5284
63	Department of Treasury – Internal Revenue Service	Locust Grove Facility Operations, LLC	24-55602	128	\$284,888.26	Claim has been amended to \$0.00 by Claim No. 5298
64	Department of Treasury – Internal Revenue Service	Luther Ridge Facility Operations, LLC	24-55632	132	\$84,231.26	Claim has been amended to \$970.19 by Claim No. 5304
65	Department of Treasury – Internal Revenue Service	McComb HealthCare, LLC	24-55688	4992	\$500.00	Claim has been amended to \$0.00 by Claim No. 5301
66	Department of Treasury – Internal Revenue Service	Perry Facility Operations, LLC	24-55644	1127	\$2,630.95	Claim has been amended to \$0.00 by Claim No. 5314
67	Department of Treasury – Internal Revenue Service	Perry Village Facility Operations, LLC	24-55650	1131	\$232,856.86	Claim has been amended to \$0.00 by Claim No. 5312
68	Department of Treasury – Internal Revenue Service	Port Charlotte Facility Operations, LLC	24-55697	1113	\$200.00	Claim has been amended to \$0.00 by Claim No. 5313
69	Department of Treasury – Internal Revenue Service	Skyline Facility Operations, LLC	24-55759	5009	\$500.00	Claim has been amended to \$0.00 by Claim No. 5293
70	Department of Treasury – Internal Revenue Service	Starkville Manor HealthCare, LLC	24-55766	5027	\$500.00	Claim has been amended to \$0.00 by Claim No. 5291
71	Department of Treasury – Internal Revenue Service	Walnut Cove HealthCare, LLC	24-55621	4982	\$500.00	Claim has been amended to \$0.00 by Claim No. 5302

Amended IRS Priority Tax Claims						
#	Name of Claimant	Debtor	Case Number	Claim Number	Original Priority Claim Amount	Reason for Disallowance
72	Department of Treasury – Internal Revenue Service	Wellington HealthCare, LLC	24-55636	4984	\$500.00	Claim has been amended to \$0.00 by Claim No. 5288
73	Department of Treasury – Internal Revenue Service	Williamsburg Facility Operations, LLC	24-55771	5023	\$500.00	Claim has been amended to \$0.00 by Claim No. 5295
74	Department of Treasury – Internal Revenue Service	Willowbrook HealthCare, LLC	24-55781	5018	\$500.00	Claim has been amended to \$0.00 by Claim No. 5337
75	Department of Treasury – Internal Revenue Service	Wilora Lake HealthCare, LLC	24-55782	5016	\$250.00	Claim has been amended to \$0.00 by Claim No. 5289
76	Department of Treasury – Internal Revenue Service	Windsor Facility Operations, LLC	24-55783	5015	\$500.00	Claim has been amended to \$0.00 by Claim No. 5294
77	Department of Treasury – Internal Revenue Service	Winona Manor HealthCare, LLC	24-55784	5010	\$500.00	Claim has been amended to \$0.00 by Claim No. 5290
78	Department of Treasury – Internal Revenue Service	Woodstock Facility Operations, LLC	24-55787	5012	\$100.00	Claim has been amended to \$0.00 by Claim No. 5296
79	Department of Treasury – Internal Revenue Service	Norfolk Facility Operations, LLC	24-55728	5006	\$500.00	Claim has been amended to \$0.00 by Claim No. 5305
80	Department of Treasury – Internal Revenue Service	Manor at St. Luke Village Facility Operations, LLC	24-55685	4991	\$500.00	Claim has been amended to \$0.00 by Claim No. 5306
81	Department of Treasury – Internal Revenue Service	Newport News Facility Operations, LLC	24-55722	5008	\$250.00	Claim has been amended to \$0.00 by Claim No. 5297
82	Department of Treasury – Internal Revenue Service	Valley View HealthCare, LLC	24-55573	4981	\$500.00	Claim has been amended to \$0.00 by Claim No. 5303
83	Department of Treasury – Internal Revenue Service	Westwood HealthCare, LLC	24-55665	4988	\$500.00	Claim has been amended to \$0.00 by Claim No. 5300
84	Department of Treasury – Internal Revenue Service	Grant Park Nursing Home Limited Partnership	24-55762	1119	\$100.00	Claim has been amended to \$0.00 by Claim Nos. 5333, 5348
85	Department of Treasury – Internal Revenue Service	Lake Parker Facility Operations, LLC	24-55574	124	\$325,839.56	Claim has been amended to \$0.00 by Claim No. 5329
86	Department of Treasury – Internal Revenue Service	Lakeland Facility Operations, LLC	24-55576	125	\$374,868.54	Claim has been amended to \$0.00 by Claim No. 5338
87	Department of Treasury – Internal Revenue Service	Legends Facility Operations, LLC	24-55581	126	\$49,415.92	Claim has been amended to \$0.00 by Claim No. 5331
88	Department of Treasury – Internal Revenue Service	Omro HealthCare, LLC	24-55530	1104	\$2,220,122.57	Claim has been amended to \$0.00 by Claim No. 5324
89	Department of Treasury – Internal Revenue Service	Orange Park Facility Operations, LLC	24-55545	1105	\$383,865.56	Claim has been amended to \$0.00 by Claim No. 5328

Amended IRS Priority Tax Claims						
#	Name of Claimant	Debtor	Case Number	Claim Number	Original Priority Claim Amount	Reason for Disallowance
90	Department of Treasury – Internal Revenue Service	Pensacola Facility Operations, LLC	24-55637	1124	\$381,878.04	Claim has been amended to \$0.00 by Claim No. 5327
91	Department of Treasury – Internal Revenue Service	Transitional Health Services, Inc.	24-55565	4980	\$1,600.00	Claim has been amended to \$0.00 by Claim No. 5345
92	Department of Treasury – Internal Revenue Service	THS Partners I, Inc.	24-55780	5017	\$1,000.00	Claim has been amended to \$0.00 by Claim No. 5346
93	Department of Treasury – Internal Revenue Service	Envoy of Richmond, LLC	24-55628	1158	\$9,144.98	Claim has been amended to \$0.00 by Claim No. 5359

EXHIBIT A-2

Satisfied IRS Priority Tax Claims						
#	Name of Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Reason for Disallowance
1	Department of Treasury – Internal Revenue Service	LaVie Care Centers, LLC	24-55507	118	\$111,098.11	Claim asserts estimated FICA and excise tax amounts for 2022, 2023, and 2024. Debtor LaVie Care Centers, LLC filed its respective tax returns via ADP, which reflect payment of the excise tax amounts, and provided the same to the IRS. Debtor LaVie Care Centers, LLC has never had any employees and therefore should have no FICA tax estimates due and owing. Accordingly, the Debtors submit that the estimated amounts set forth in this claim have been satisfied and/or are not applicable and should be disallowed.
2	Department of Treasury – Internal Revenue Service	Tarpon Health Care Associates, LLC	24-55779	5019	\$1,600.00	Claim asserts estimated income taxes for 2021-2024. This inactive Debtor entity is a single-member LLC disregarded for tax purposes. As such, there should be no income tax associated with this particular entity. The Debtors previously provided the tax return of this entity's ultimate parent to the IRS to demonstrate the foregoing. Accordingly, the Debtors submit that the estimated amounts set forth in this claim have been satisfied and/or are not applicable and should be disallowed.
3	Department of Treasury – Internal Revenue Service	Luther Ridge Facility Operations, LLC	24-55632	5304	\$970.19	Claim asserts amount owed by this Debtor entity for FICA for Q4 2020. The Debtors paid this amount via ADP on 4/19/24 and provided proof of the same to the IRS. Accordingly, the Debtors submit that the amounts set forth in this claim have been satisfied and should be disallowed.

EXHIBIT B

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

In re:

LAVIE CARE CENTERS, LLC, *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 24-55507 (PMB)
)
) (Jointly Administered)
)
) Related to Docket No. __

**ORDER SUSTAINING DEBTORS' FIRST OMNIBUS OBJECTION TO
PRIORITY TAX CLAIMS FILED BY THE INTERNAL REVENUE
SERVICE SET FORTH ON SCHEDULE 1 AND SCHEDULE 2**

¹ The last four digits of LaVie Care Centers, LLC's federal tax identification number are 5592. There are 282 Debtors in these chapter 11 cases, which are being jointly administered for procedural purposes only. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://www.veritaglobal.net/LaVie>. The location of LaVie Care Centers, LLC's corporate headquarters and the Debtors' service address is 1040 Crown Pointe Parkway, Suite 600, Atlanta, GA 30338.

Upon the *Debtors' First Omnibus Objection to Priority Tax Claims Filed by the Internal Revenue Service Set Forth on Exhibit A-1 and Exhibit A-2* [Docket No. [___]] (the "Objection")² filed on April 29, 2025 by the above-captioned debtors and debtors-in-possession (collectively, the "Debtors") for entry of an order disallowing and expunging the priority tax claims filed by the Internal Revenue Service identified on **Schedule 1** (collectively, the "Amended IRS Priority Tax Claims") and **Schedule 2** (collectively, the "Satisfied IRS Priority Tax Claims," and collectively with the Amended IRS Priority Tax Claims, the "IRS Priority Tax Claims") attached hereto, all as more fully set forth in the Objection; and the Court having jurisdiction over the Objection pursuant to 28 U.S.C. §§ 1334 and 157(b), the Objection being a core matter pursuant to 28 U.S.C. § 157(b)(2), the Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the best interests of the Debtors' estates, their creditors, residents and other parties in interest; and the Court being able to enter a final order consistent with Article III of the United States Constitution; and the Debtors having filed a notice setting the Objection and any responses thereto for hearing on June 4, 2025 (the "Hearing"); and the Court having found that notice of the Objection and opportunity for hearing on the Objection were appropriate under the circumstances and no other notice need be provided; and the Court having found that all requisite parties-in-interest had an opportunity to file a response to the Objection and attend the Hearing to support any asserted response to the Objection; and no response to the Objection was filed and no creditor or party in interest appeared to oppose the relief requested in the Objection; and the Court having reviewed and considered the Objection and all other matters of record in

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

these chapter 11 cases, including the lack of objection thereto; and it appearing that the relief requested in the Objection is in the best interests of the Debtors, their estates, and their creditors, and that the legal and factual bases set forth in the Objection and at the Hearing establish just cause for the relief granted herein; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby ORDERED that:

1. The Objection is SUSTAINED and GRANTED as set forth herein.
2. The IRS Priority Tax Claims, including the Amended IRS Priority Tax Claims and the Satisfied IRS Priority Tax Claims, are disallowed and expunged in their entirety.
3. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.
4. This Court shall retain jurisdiction with respect to any matters, claims, rights, or disputes arising from or relating to the implementation of this Order.

END OF DOCUMENT

Prepared and presented by:

/s/ Daniel M. Simon

Daniel M. Simon (Georgia Bar No. 690075)

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Email: dsimon@mwe.com

- and -

Emily C. Keil (admitted *pro hac vice*)

MCDERMOTT WILL & EMERY LLP

444 West Lake Street, Suite 4000

Chicago, Illinois 60606

Telephone: (312) 372-2000

Facsimile: (312) 984-7700

Email: ekeil@mwe.com

Counsel for the Debtors and Debtors-in-Possession

SCHEDULE 1

Amended IRS Priority Tax Claims						
#	Name of Claimant	Debtor	Case Number	Claim Number	Original Priority Claim Amount	Reason for Disallowance
1	Department of Treasury – Internal Revenue Service	Cardinal North Carolina HealthCare, LLC	24-55600	1174	\$156,236.00	Claim has been amended to \$0.00 by Claim No. 5073
2	Department of Treasury – Internal Revenue Service	Forrest Oaks HealthCare, LLC	24-55726	1097	\$119,042.00	Claim has been amended to \$0.00 by Claim Nos. 5074, 5340, 5354
3	Department of Treasury – Internal Revenue Service	Garden Court HealthCare, LLC	24-55743	1120	\$46,360.23	Claim has been amended to \$0.00 by Claim Nos. 5207, 5325
4	Department of Treasury – Internal Revenue Service	Glenburney HealthCare, LLC	24-55761	1800	\$2,819.42	Claim has been amended to \$0.00 by Claim No. 5308
5	Department of Treasury – Internal Revenue Service	Glenburney HealthCare, LLC	24-55761	1845	\$2,819.42	Claim has been amended to \$0.00 by Claim No. 5308
6	Department of Treasury – Internal Revenue Service	Green Cove Facility Operations, LLC	24-55767	1091	\$80,356.00	Claim has been amended to \$0.00 by Claim No. 5307
7	Department of Treasury – Internal Revenue Service	Green Cove Facility Operations, LLC	24-55767	1801	\$80,356.00	Claim has been amended to \$0.00 by Claim No. 5307
8	Department of Treasury – Internal Revenue Service	Hilltop Mississippi HealthCare, LLC	24-55776	1847	\$127,002.12	Claim has been amended to \$0.00 by Claim No. 5201
9	Department of Treasury – Internal Revenue Service	Hunter Woods HealthCare, LLC	24-55519	130	\$25,614.25	Claim has been amended to \$0.00 by Claim No. 5198
10	Department of Treasury – Internal Revenue Service	Hunter Woods HealthCare, LLC	24-55519	914	\$189,309.00	Claim has been amended to \$0.00 by Claim No. 5198
11	Department of Treasury – Internal Revenue Service	Hunter Woods HealthCare, LLC	24-55519	1099	\$189,309.00	Claim has been amended to \$0.00 by Claim No. 5198
12	Department of Treasury – Internal Revenue Service	Jacksonville Facility Operations, LLC	24-55531	81	\$2,489.12	Claim has been amended to \$0.00 by Claim No. 5222
13	Department of Treasury – Internal Revenue Service	Jacksonville Facility Operations, LLC	24-55531	4977	\$2,489.12	Claim has been amended to \$0.00 by Claim No. 5222
14	Department of Treasury – Internal Revenue Service	Jennings HealthCare, LLC	24-55534	82	\$57,980.81	Claim has been amended to \$0.00 by Claim No. 5221
15	Department of Treasury – Internal Revenue Service	Jennings HealthCare, LLC	24-55534	4978	\$57,980.81	Claim has been amended to \$0.00 by Claim No. 5221
16	Department of Treasury – Internal Revenue Service	Josera, LLC	24-55539	83	\$1,632.77	Claim has been amended to \$0.00 by Claim No. 5220
17	Department of Treasury – Internal Revenue Service	Josera, LLC	24-55539	4979	\$1,632.77	Claim has been amended to \$0.00 by Claim No. 5220

Amended IRS Priority Tax Claims						
#	Name of Claimant	Debtor	Case Number	Claim Number	Original Priority Claim Amount	Reason for Disallowance
18	Department of Treasury – Internal Revenue Service	Kannapolis HealthCare, LLC	24-55544	119	\$201,779.26	Claim has been amended to \$0.00 by Claim No. 5282
19	Department of Treasury – Internal Revenue Service	Kannapolis HealthCare, LLC	24-55544	5104	\$194,697.81	Claim has been amended to \$0.00 by Claim No. 5282
20	Department of Treasury – Internal Revenue Service	LaVie Care Centers, LLC	24-55507	5247	\$29,043,335.96	Claim has been amended to \$8,431,694.32 by Claim No. 5280 and settled pursuant to Docket No. 868
21	Department of Treasury – Internal Revenue Service	Level Up Staffing, LLC	24-55586	127	\$190,809.97	Claim has been amended to \$0.00 by Claim No. 5285
22	Department of Treasury – Internal Revenue Service	Level Up Staffing, LLC	24-55586	1268	\$190,709.97	Claim has been amended to \$0.00 by Claim No. 5285
23	Department of Treasury – Internal Revenue Service	Melbourne Facility Operations, LLC	24-55691	5002	\$1,012.99	Claim has been amended to \$0.00 by Claim No. 5217
24	Department of Treasury – Internal Revenue Service	Miami Facility Operations, LLC	24-55695	4995	\$1,000.00	Claim has been amended to \$0.00 by Claim No. 5119
25	Department of Treasury – Internal Revenue Service	Milton HealthCare, LLC	24-55698	4994	\$29,049.08	Claim has been amended to \$0.00 by Claim No. 5118
26	Department of Treasury – Internal Revenue Service	Mount Royal Facility Operations, LLC	24-55706	4996	\$17,747.47	Claim has been amended to \$0.00 by Claim No. 5117
27	Department of Treasury – Internal Revenue Service	New Harmonie HealthCare, LLC	24-55713	4998	\$14,592.75	Claim has been amended to \$0.00 by Claim No. 5121
28	Department of Treasury – Internal Revenue Service	New Port Richey Facility Operations, LLC	24-55719	5007	\$1,000.00	Claim has been amended to \$0.00 by Claim No. 5123
29	Department of Treasury – Internal Revenue Service	North Fort Myers Facility Operations, LLC	24-55736	5005	\$1,894.28	Claim has been amended to \$0.00 by Claim No. 5216
30	Department of Treasury – Internal Revenue Service	North Strabane Facility Operations, LLC	24-55740	5004	\$6,505.14	Claim has been amended to \$0.00 by Claim No. 5132
31	Department of Treasury – Internal Revenue Service	Oaks at Sweeten Creek HealthCare, LLC	24-55515	129	\$223,266.62	Claim has been amended to \$0.00 by Claim Nos. 913, 5197
32	Department of Treasury – Internal Revenue Service	Osprey Nursing and Rehabilitation, LLC	24-55584	1135	\$189,648.44	Claim has been amended to \$0.00 by Claim No. 5194
33	Department of Treasury – Internal Revenue Service	Pheasant Ridge Facility Operations, LLC	24-55661	84	\$62,178.86	Claim has been amended to \$0.00 by Claim No. 5309
34	Department of Treasury – Internal Revenue Service	Pheasant Ridge Facility Operations, LLC	24-55661	113	\$62,178.86	Claim has been amended to \$0.00 by Claim No. 5309
35	Department of Treasury – Internal Revenue Service	Pheasant Ridge Facility Operations, LLC	24-55661	915	\$59,591.71	Claim has been amended to \$0.00 by Claim No. 5309

Amended IRS Priority Tax Claims						
#	Name of Claimant	Debtor	Case Number	Claim Number	Original Priority Claim Amount	Reason for Disallowance
36	Department of Treasury – Internal Revenue Service	Pheasant Ridge Facility Operations, LLC	24-55661	1132	\$62,178.86	Claim has been amended to \$0.00 by Claim No. 5309
37	Department of Treasury – Internal Revenue Service	Pheasant Ridge Facility Operations, LLC	24-55661	5200	\$2,599.93	Claim has been amended to \$0.00 by Claim No. 5309
38	Department of Treasury – Internal Revenue Service	Safety Harbor Facility Operations, LLC	24-55748	5014	\$6,620.02	Claim has been amended to \$0.00 by Claim No. 5215
39	Department of Treasury – Internal Revenue Service	Sarasota Facility Operations, LLC	24-55753	5025	\$2,000.00	Claim has been amended to \$0.00 by Claim No. 5124
40	Department of Treasury – Internal Revenue Service	Sheridan Indiana HealthCare, LLC	24-55757	5003	\$14,160.97	Claim has been amended to \$0.00 by Claim No. 5125
41	Department of Treasury – Internal Revenue Service	St. Petersburg Facility Operations, LLC	24-55763	5029	\$2,601.88	Claim has been amended to \$0.00 by Claim No. 5130
42	Department of Treasury – Internal Revenue Service	Stratford Facility Operations, LLC	24-55768	5026	\$20,730.56	Claim has been amended to \$0.00 by Claim No. 5129
43	Department of Treasury – Internal Revenue Service	Summit Facility Operations, LLC	24-55770	5024	\$17,758.69	Claim has been amended to \$0.00 by Claim No. 5126
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48	Department of Treasury – Internal Revenue Service	West Altamonte Facility Operations, LLC	24-55654	5000	\$2,000.00	Claim has been amended to \$0.00 by Claim No. 5219
49	Department of Treasury – Internal Revenue Service	Westerville Facility Operations, LLC	24-55662	4987	\$16,087.38	Claim has been amended to \$0.00 by Claim No. 5218
50	Department of Treasury – Internal Revenue Service	Whispering Hills Facility Operations, LLC	24-55692	4993	\$12,166.51	Claim has been amended to \$0.00 by Claim No. 5120
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56	Department of Treasury – Internal Revenue Service	1010 Carpenters Way Operations LLC	24-55558	5310	\$2,166.27	Claim has been amended to \$0.00 by Claim No. 5332
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58	Department of Treasury – Internal Revenue Service	Kenton Facility Operations, LLC	24-55552	120	\$36,255.07	Claim has been amended to \$0.00 by Claim No. 5316
59	Department of Treasury – Internal Revenue Service	Kenwood View HealthCare, LLC	24-55556	121	\$37,294.17	Claim has been amended to \$0.00 by Claim No. 5287
60	Department of Treasury – Internal Revenue Service	Kings Daughters Facility Operations, LLC	24-55564	122	\$44,287.56	Claim has been amended to \$0.00 by Claim No. 5299
61	Department of Treasury – Internal Revenue Service	Kissimmee Facility Operations, LLC	24-55569	123	\$334,483.96	Claim has been amended to \$0.00 by Claim No. 5315
62	Department of Treasury – Internal Revenue Service	Lidenskab, LLC	24-55595	1115	\$59,689.19	Claim has been amended to \$0.00 by Claim No. 5284
63	Department of Treasury – Internal Revenue Service	Locust Grove Facility Operations, LLC	24-55602	128	\$284,888.26	Claim has been amended to \$0.00 by Claim No. 5298
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67	Department of Treasury – Internal Revenue Service	Perry Village Facility Operations, LLC	24-55650	1131	\$232,856.86	Claim has been amended to \$0.00 by Claim No. 5312
68	Department of Treasury – Internal Revenue Service	Port Charlotte Facility Operations, LLC	24-55697	1113	\$200.00	Claim has been amended to \$0.00 by Claim No. 5313
69	Department of Treasury – Internal Revenue Service	Skyline Facility Operations, LLC	24-55759	5009	\$500.00	Claim has been amended to \$0.00 by Claim No. 5293
70	Department of Treasury – Internal Revenue Service	Starkville Manor HealthCare, LLC	24-55766	5027	\$500.00	Claim has been amended to \$0.00 by Claim No. 5291
71	Department of Treasury – Internal Revenue Service	Walnut Cove HealthCare, LLC	24-55621	4982	\$500.00	Claim has been amended to \$0.00 by Claim No. 5302

Amended IRS Priority Tax Claims						
#	Name of Claimant	Debtor	Case Number	Claim Number	Original Priority Claim Amount	Reason for Disallowance
72	Department of Treasury – Internal Revenue Service	Wellington HealthCare, LLC	24-55636	4984	\$500.00	Claim has been amended to \$0.00 by Claim No. 5288
73	Department of Treasury – Internal Revenue Service	Williamsburg Facility Operations, LLC	24-55771	5023	\$500.00	Claim has been amended to \$0.00 by Claim No. 5295
74	Department of Treasury – Internal Revenue Service	Willowbrook HealthCare, LLC	24-55781	5018	\$500.00	Claim has been amended to \$0.00 by Claim No. 5337
75	Department of Treasury – Internal Revenue Service	Wilora Lake HealthCare, LLC	24-55782	5016	\$250.00	Claim has been amended to \$0.00 by Claim No. 5289
76	Department of Treasury – Internal Revenue Service	Windsor Facility Operations, LLC	24-55783	5015	\$500.00	Claim has been amended to \$0.00 by Claim No. 5294
77	Department of Treasury – Internal Revenue Service	Winona Manor HealthCare, LLC	24-55784	5010	\$500.00	Claim has been amended to \$0.00 by Claim No. 5290
78	Department of Treasury – Internal Revenue Service	Woodstock Facility Operations, LLC	24-55787	5012	\$100.00	Claim has been amended to \$0.00 by Claim No. 5296
79	Department of Treasury – Internal Revenue Service	Norfolk Facility Operations, LLC	24-55728	5006	\$500.00	Claim has been amended to \$0.00 by Claim No. 5305
80	Department of Treasury – Internal Revenue Service	Manor at St. Luke Village Facility Operations, LLC	24-55685	4991	\$500.00	Claim has been amended to \$0.00 by Claim No. 5306
81	Department of Treasury – Internal Revenue Service	Newport News Facility Operations, LLC	24-55722	5008	\$250.00	Claim has been amended to \$0.00 by Claim No. 5297
82	Department of Treasury – Internal Revenue Service	Valley View HealthCare, LLC	24-55573	4981	\$500.00	Claim has been amended to \$0.00 by Claim No. 5303
83	Department of Treasury – Internal Revenue Service	Westwood HealthCare, LLC	24-55665	4988	\$500.00	Claim has been amended to \$0.00 by Claim No. 5300
84	Department of Treasury – Internal Revenue Service	Grant Park Nursing Home Limited Partnership	24-55762	1119	\$100.00	Claim has been amended to \$0.00 by Claim Nos. 5333, 5348
85	Department of Treasury – Internal Revenue Service	Lake Parker Facility Operations, LLC	24-55574	124	\$325,839.56	Claim has been amended to \$0.00 by Claim No. 5329
86	Department of Treasury – Internal Revenue Service	Lakeland Facility Operations, LLC	24-55576	125	\$374,868.54	Claim has been amended to \$0.00 by Claim No. 5338
87	Department of Treasury – Internal Revenue Service	Legends Facility Operations, LLC	24-55581	126	\$49,415.92	Claim has been amended to \$0.00 by Claim No. 5331
88	Department of Treasury – Internal Revenue Service	Omro HealthCare, LLC	24-55530	1104	\$2,220,122.57	Claim has been amended to \$0.00 by Claim No. 5324
89	Department of Treasury – Internal Revenue Service	Orange Park Facility Operations, LLC	24-55545	1105	\$383,865.56	Claim has been amended to \$0.00 by Claim No. 5328

Amended IRS Priority Tax Claims						
#	Name of Claimant	Debtor	Case Number	Claim Number	Original Priority Claim Amount	Reason for Disallowance
90	Department of Treasury – Internal Revenue Service	Pensacola Facility Operations, LLC	24-55637	1124	\$381,878.04	Claim has been amended to \$0.00 by Claim No. 5327
91	Department of Treasury – Internal Revenue Service	Transitional Health Services, Inc.	24-55565	4980	\$1,600.00	Claim has been amended to \$0.00 by Claim No. 5345
92	Department of Treasury – Internal Revenue Service	THS Partners I, Inc.	24-55780	5017	\$1,000.00	Claim has been amended to \$0.00 by Claim No. 5346
93	Department of Treasury – Internal Revenue Service	Envoy of Richmond, LLC	24-55628	1158	\$9,144.98	Claim has been amended to \$0.00 by Claim No. 5359

SCHEDULE 2

Satisfied IRS Priority Tax Claims						
#	Name of Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Reason for Disallowance
1	Department of Treasury – Internal Revenue Service	LaVie Care Centers, LLC	24-55507	118	\$111,098.11	Claim asserts estimated FICA and excise tax amounts for 2022, 2023, and 2024. Debtor LaVie Care Centers, LLC filed its respective tax returns via ADP, which reflect payment of the excise tax amounts, and provided the same to the IRS. Debtor LaVie Care Centers, LLC has never had any employees and therefore should have no FICA tax estimates due and owing. Accordingly, the Debtors submit that the estimated amounts set forth in this claim have been satisfied and/or are not applicable and should be disallowed.
2	Department of Treasury – Internal Revenue Service	Tarpon Health Care Associates, LLC	24-55779	5019	\$1,600.00	Claim asserts estimated income taxes for 2021-2024. This inactive Debtor entity is a single-member LLC disregarded for tax purposes. As such, there should be no income tax associated with this particular entity. The Debtors previously provided the tax return of this entity's ultimate parent to the IRS to demonstrate the foregoing. Accordingly, the Debtors submit that the estimated amounts set forth in this claim have been satisfied and/or are not applicable and should be disallowed.
3	Department of Treasury – Internal Revenue Service	Luther Ridge Facility Operations, LLC	24-55632	5304	\$970.19	Claim asserts amount owed by this Debtor entity for FICA for Q4 2020. The Debtors paid this amount via ADP on 4/19/24 and provided proof of the same to the IRS. Accordingly, the Debtors submit that the amounts set forth in this claim have been satisfied and should be disallowed.

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