

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: 7/1/25 at 4:00 p.m. (ET)
)	Hr'g Date: 7/10/25 at 9:30 a.m. (ET)

NOTICE OF HEARING AND DEADLINE TO RESPOND TO
DEBTORS' TENTH OMNIBUS OBJECTION TO PROOFS OF CLAIM
LISTED ON EXHIBITS A-1, A-2, AND A-3

THIS IS AN OBJECTION TO YOUR CLAIM. SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND BY ANY FURTHER OBJECTION THAT MAY BE FILED. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON EXHIBITS A-1, A-2, AND A-3 ATTACHED HERETO TO LEARN THE GROUNDS FOR THE OBJECTION PERTAINING TO THEIR CLAIMS AND THE RELIEF BEING SOUGHT BY THE DEBTORS.

PLEASE BE AWARE THAT THE DEBTORS ARE ASKING THE COURT TO DISALLOW, REDUCE, OR RECLASSIFY THE CLAIM(S) 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 JULY 1, 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 JULY 1, 2025 AT 4:00 P.M. (PREVAILING EASTERN TIME), YOUR CLAIM MAY BE DISALLOWED, EXPUNGED, OR ELIMINATED WITHOUT FURTHER NOTICE OR HEARING.

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.



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A HEARING (THE “HEARING”) ON THE OBJECTION AND ANY RESPONSES FILED THERETO WILL TAKE PLACE ON JULY 10, 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 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.

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 EXHIBITS A-1, A-2, AND A-3 TO THIS OBJECTION.

Important Information Regarding the Objection

Grounds for the Objection. By the Objection, the Debtors or the GUC Trustee are seeking to **disallow/reduce/reclassify** your Claim(s) listed in the schedules attached hereto as **Exhibit A-1, Exhibit A-2, and Exhibit A-3** on the grounds that your Claim(s) does/do not set forth a valid secured claim against the Debtors.

Objection Procedures. On May 22, 2025, the United States Bankruptcy Court for the Northern District of Georgia (the “Court”) entered an order [Docket No. 1003] approving procedures for filing and resolving objections to Claims asserted against the Debtors in these chapter 11 cases (the “Objection Procedures”). A copy of the Objection Procedures is included with this notice. **Please review the Objection Procedures to ensure your response to the Objection, if any, is timely and correctly filed and served.**

Resolving the Objection

Parties Required to File a Response. If you disagree with the Objection filed with respect to your Claim, you must file a response (each, a “Response”) with the Court in accordance with the procedures described below and appear at the Hearing if such Response is not resolved prior to the Hearing.

Response Contents. Each Response must contain the following (at a minimum):

- (a) a caption stating the name of the Court, the names of the Debtors, the case number, and the Omnibus Objection to which the Response is directed, and, if applicable, the Proof of Claim number(s) related thereto from the Claims Register;
- (b) a concise statement setting forth the reasons why the Court should not grant the objection with respect to such Claim, including the factual and legal bases upon which the claimant will rely in opposing the Omnibus Objection;
- (c) a copy of any other documentation or other evidence of the Claim, to the extent not already included with the Claim, upon which the claimant will rely in opposing the objection; provided that the claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided, further, that the claimant shall disclose to counsel for the Debtors or the GUC Trustee, as applicable, all information and provide copies of all documents that the claimant believes to be confidential, proprietary, or otherwise protected and upon which the claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;
- (d) a declaration or other statement of a person with personal knowledge of the relevant facts that support the Response; and
- (e) the following contact information for the responding party:
 - (i) the name, address, telephone number, and email address of the responding claimant or the name, address, telephone number, and email address of the claimant's attorney or designated representative to whom the attorneys for the Debtors or the GUC Trustee, as applicable, should serve a reply to the Response, if any; or
 - (ii) the name, address, telephone number, and email address of the party with authority to reconcile, settle, or otherwise resolve the objection on the claimant's behalf.

Notice and Service. Your Response must be filed with the Court and served electronically using the Court's electronic filing system and **actually received by 4:00 p.m. (prevailing Eastern Time)** on July 1, 2025 (the "Response Deadline") by the following parties (the "Notice Parties"):

- (a) the Office of the United States Trustee, 362 Richard Russell Federal Building, 75 Ted Turner Drive, SW, Atlanta, GA 30303, Attn: Jonathan S. Adams (jonathan.s.adams@usdoj.gov);
- (b) counsel to the Debtors, McDermott Will & Emery LLP, 1180 Peachtree Street NE, Suite 3350, Atlanta, GA 30309, Attn: Daniel M. Simon (dsimon@mwe.com) and

444 W. Lake Street, Suite 4000, Chicago, IL 60606, Attn: Emily C. Keil (ekeil@mwe.com);

- (c) the GUC Trustee, Ryniker Consultants LLC, 1178 Broadway, 3rd Floor #1505, New York, NY 10001, Attn: Brian Ryniker (brian@rkc.llc); and
- (d) counsel to the GUC Trustee, Troutman Pepper Hamilton Sanders LLP, 3000 Two Logan Square, Eighteenth and Arch Street, Philadelphia, PA 19103-2799, Attn: Francis J. Lawall (francis.lawall@troutman.com) and 875 Third Avenue, New York, NY 10022, Attn: Deborah Kovsky-Apap (deborah.kovsky@troutman.com).

Failure to Respond. A Response that is not filed and served in accordance with the procedures set forth herein may not be considered by the Court at the Hearing. Absent an agreement with the Debtors or the GUC Trustee, as applicable, resolving the Objection to a Claim, failure to timely file and serve a Response as set forth herein and appear at the Hearing may result in the Court granting the Objection without further notice or hearing. Upon entry of an order, affected creditors will be served with a copy of the same.

Discovery Related to the Objection

Discovery. If the Debtors or the GUC Trustee, as applicable, determine that discovery is necessary in advance of a hearing on an Objection, the Debtors or the GUC Trustee, as applicable, will serve notice on the affected claimant and its counsel of record of a scheduled hearing to be treated as a status conference during which the parties will request that the Court issue a scheduling order to facilitate dismissal or resolution of the litigation. Any such notice may be incorporated into the initial agenda letter for the hearing or may be provided by separate notice.

Additional Information

Additional Information. Copies of these procedures, the Motion, the Order, or any other pleadings (the “Pleadings”) filed in these chapter 11 cases are available at no cost at the Debtors’ restructuring website: <https://www.veritaglobal.net/lavie>. You may also obtain copies of any of the pleadings filed in these chapter 11 cases for a fee at the Court’s website at www.ganb.uscourts.gov.

Reservation of Rights. NOTHING IN ANY OMNIBUS OBJECTION OR OBJECTION NOTICE IS INTENDED OR SHALL BE DEEMED TO CONSTITUTE (A) AN ADMISSION AS TO THE VALIDITY OF ANY PREPETITION CLAIM AGAINST A DEBTOR ENTITY; (B) A WAIVER OF ANY RIGHT OF ANY DEBTOR OR THE GUC TRUSTEE, AS APPLICABLE, TO DISPUTE ANY PREPETITION CLAIM ON ANY GROUNDS, ASSERT COUNTERCLAIMS, RIGHTS OF OFFSET OR RECOUPMENT, DEFENSES, OBJECT TO CLAIMS (OR OTHER CLAIMS OR CAUSES OF ACTION OF A CLAIMANT) ON ANY GROUNDS NOT PREVIOUSLY RAISED IN AN OBJECTION, UNLESS THE COURT HAS ALLOWED A CLAIM OR ORDERED OTHERWISE, OR SEEK TO ESTIMATE ANY CLAIM AT A LATER DATE; (C) A PROMISE OR REQUIREMENT TO PAY ANY PREPETITION CLAIM; (D) AN IMPLICATION OR ADMISSION THAT ANY PARTICULAR CLAIM IS OF

A TYPE SPECIFIED OR DEFINED IN THIS MOTION OR ANY ORDER GRANTING THE RELIEF REQUESTED BY THIS MOTION; (E) A REQUEST OR AUTHORIZATION TO ASSUME ANY PREPETITION AGREEMENT, CONTRACT, OR LEASE PURSUANT TO SECTION 365 OF THE BANKRUPTCY CODE; OR (F) A WAIVER OF ANY RIGHT OF ANY DEBTOR OR THE GUC TRUSTEE, AS APPLICABLE, UNDER THE BANKRUPTCY CODE OR ANY OTHER APPLICABLE LAW.

Dated: May 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

**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)

**DEBTORS' TENTH OMNIBUS OBJECTION
TO PROOFS OF CLAIM LISTED ON EXHIBITS A-1, A-2, AND A-3**

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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 objection (this “Objection”) to those certain proofs of claim set forth on **Exhibits A-1, A-2, and A-3** attached hereto (collectively, the “Asserted Secured Claims”) filed by various respective claimants (collectively, the “Claimants”) and respectfully represent as follows:

RELIEF REQUESTED

2. By this Objection, the Debtors respectfully request entry of an order, substantially in the form attached hereto as **Exhibit B** (the “Proposed Order”), reclassifying the Asserted Secured Claims set forth on **Exhibit A-1** and **Exhibit A-2** as general unsecured claims and disallowing and expunging the Asserted Secured Claims set forth on **Exhibit A-3**.

JURISDICTION AND VENUE

3. 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.

4. The predicates for the relief requested herein are Bankruptcy Code sections 105 and 502, Rule 3007(d)(1) of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”), Rule 3007-1 of the Local Rules of the United States Bankruptcy Court for the Northern District of Georgia (the “Local Rules”), and the *Order (I) Approving (A) Omnibus Claims Objection Procedures and (B) Filing of Substantive Claims Objections, (II) Waiving the Requirement of Bankruptcy Rule 3007(e)(6), and (III) Granting Related Relief* [Docket No. 1003] (the “Omnibus Claim Objection Procedures Order”).

BACKGROUND

I. The Chapter 11 Cases

5. 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 United States Bankruptcy Court for the Northern District of Georgia, Atlanta Division (the “Court”). 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].

6. 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.

7. 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.

8. 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").

9. On May 22, 2025, the Court entered the Omnibus Claim Objection Procedures Order, approving certain procedures for the Debtors and the GUC Trustee to utilize in filing various omnibus claim objections (collectively, the "Omnibus Claim Objection Procedures").

BASIS FOR RELIEF REQUESTED AND APPLICABLE AUTHORITY

10. 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).

11. 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”).

12. 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).

13. 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)(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).

14. In addition to the grounds provided under Bankruptcy Rule 3007(d)(2), the Omnibus Claim Objection Procedures permit the Debtors and the GUC Trustee to file omnibus claim objections on additional grounds, including, among others, claims that are incorrectly or improperly classified as, among others, claims entitled to improper priority treatment under the Bankruptcy Code or claims with an asserted but unperfected or invalid security interest against the Debtors. *See* Omnibus Claim Objection Procedures, at ¶ 1(c). The Omnibus Claim Objection Procedures also permit the Debtors and the GUC Trustee to object to more than 100 claims in a single objection, notwithstanding the procedural limitations set forth in Bankruptcy Rule 3007(e). *See* Omnibus Claim Objection Procedures Order, at ¶¶ 3-4.

15. Pursuant to the Omnibus Claim Objection Procedures, the Debtors have determined that each of the Asserted Secured Claims identified on **Exhibit A-1**, **Exhibit A-2**, and **Exhibit A-3** hereto are not entitled to the asserted secured treatment pursuant to Bankruptcy Code section 506.

- First, the Asserted Secured Claims set forth on **Exhibit A-1** assert secured claims for amounts owed by the Debtors pursuant to prepetition settlement agreements (collectively, the “Prepetition Litigation Claims”); however, none of these settlement amounts are secured by any collateral against or security interest in the Debtors, meaning that all of the Prepetition Litigation Claims should be reclassified as general unsecured claims under the Plan.
- Second, the Asserted Secured Claims set forth on **Exhibit A-2** assert secured claims for vendors, employees, or utility providers (collectively, the “Other Secured Claims”), which fail to assert properly perfected security interests. Accordingly, the Debtors submit that the Other Secured Claims should be reclassified as general unsecured claims under the Plan.
- Finally, the Asserted Secured Claims set forth on **Exhibit A-3** assert secured claims for real estate taxes (the “Secured Real Estate Tax Claims”) and personal property taxes (the “Secured Personal Property Tax Claims”) for certain of the buildings in which the Debtors used to operate skilled nursing facilities (collectively, the “Secured Real Estate and Personal Property Tax Claims”). However, the Debtors do not currently own and did not previously own any of the real estate for the facilities they operated, meaning that the claimants asserting the Secured Real

Estate Tax Claims do not have properly perfected security interests against the Debtors, nor are the unpaid real estate taxes obligations of the Debtors. Furthermore, many of the Secured Real Estate Tax Claims have been partially satisfied by the new operators/owners of the facilities post-divestiture. Additionally, the Debtors did not own personal property for the periods in which the claimants are asserting the Secured Personal Property Tax Claims, as the facilities were divested prior to the applicable period. Accordingly, the Debtors submit that the Secured Real Estate and Personal Property Tax Claims should be disallowed in their entirety.

16. To allow the Asserted Secured Claims to remain on the claims register as filed would lead to unwarranted recoveries to the detriment of other similarly-situated creditors. Accordingly, the Debtors hereby object to the Asserted Secured Claims and respectfully request that the Court reclassify the Asserted Secured Claims set forth on **Exhibit A-1** and **Exhibit A-2** to non-priority, general unsecured claims and disallow the Asserted Secured Claims set forth on **Exhibit A-3** in their entirety.

RESERVATION OF RIGHTS

17. The Debtors reserve the right to object further to the Asserted Secured Claims, as well as any other claim asserted by the Claimants, 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 Asserted Secured Claims if they are not disallowed and reclassified 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 the Claimant or other interested parties, (b) further object to the Asserted Secured Claims for which Claimant provides (or attempts to provide) additional documentation or substantiation, or (c) further object to the Asserted Secured 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 and administrative expense priority requests filed in the Chapter 11 Cases.

NOTICE

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

NO PRIOR REQUEST

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

COMPLIANCE WITH LOCAL RULE 3007-1

20. 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**, (i) reclassifying the Asserted Secured Claims set forth on **Exhibit A-1** and **Exhibit A-2** as general unsecured claims, (ii) disallowing the Asserted Secured Claims set forth on **Exhibit A-3** in their entirety, and (iii) granting such other relief as the Court deems just, equitable, and proper.

Dated: May 29, 2025
Atlanta, Georgia

MCDERMOTT WILL & EMERY LLP

/s/ Daniel M. Simon

Daniel M. Simon (Georgia Bar No. 690075)
1180 Peachtree St. NE, Suite 3350
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- and -

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Facsimile: (312) 984-7700
Email: ekeil@mwe.com

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. The Debtors' claims and noticing agent will be simultaneously serving the foregoing document on the following parties via first class mail and/or electronic mail and will file a supplemental certificate of service on the docket to reflect the same.

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Amos Pittman
Address on File

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Charlie Halcomb By and Through the Personal
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Ellie Strubing as Personal Representative of the
Estate of Kenneth Ray Clemons
Dean Burnetti Law
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Brittany Myles, Personal Representative of the
Estate of Beverly Roberts
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White Pearl Amaya, Personal Representative of
the Estate of Candelaria P. Velez
Address on File

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Estate of Elaine Levarity
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Estate of Elaine Levarity
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Tavares Levarity, Personal Representative of the
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Dated: May 29, 2025
Atlanta, Georgia

MCDERMOTT WILL & EMERY LLP

/s/ Daniel M. Simon

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Counsel to Debtors and Debtors-in-Possession

EXHIBIT A-1

Asserted Secured Claims – Prepetition Litigation Claims							
#	Claimant	Debtor	Case Number	Claim Number	Secured Claim Amount	Reclassification	Reason for Reclassification
1	BAZZELL, BARBARA	702 South Kings Avenue Operations LLC	24-55542	1794	\$100,000.00	DivestCo General Unsecured Claim (Class 6B)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition general release and settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates but merely attaches the general release and settlement agreement. Accordingly, the Debtors submit that Claim No. 1794 is not a valid secured claim against the Debtors and should be reclassified as a general unsecured claim.
2	DELCASTILLO, SONYA, AS PERSONAL REPRESENTATIVE OF THE ESTATE OF CHARLIE HALCOMB	15204 West Colonial Drive Operations LLC	24-55734	4716	\$85,000.00	DivestCo General Unsecured Claim (Class 6B)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a final judgment entered on June 4, 2024 (two days after the Petition Date) to enforce a prepetition settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates in connection with the final judgment. Accordingly, the Debtors submit that Claim No. 4716 is not a valid secured claim against the Debtors and should be reclassified as general unsecured claim.
3	ESTATE OF BEVERLY ROBERTS	Lake Parker Facility Operations, LLC	24-55574	1796	\$75,000.00	DivestCo General Unsecured Claim (Class 6B)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition general release and settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates but merely attaches the general release and settlement agreement. Accordingly, the Debtors submit that Claim No. 1796 is not a valid secured claim against the Debtors and

Asserted Secured Claims – Prepetition Litigation Claims							
#	Claimant	Debtor	Case Number	Claim Number	Secured Claim Amount	Reclassification	Reason for Reclassification
							should be reclassified as general unsecured claim.
4	ESTATE OF CANDELARIA P. VELEZ	6414 13th Road South Operations LLC	24-55696	1792	\$50,000.00	DivestCo General Unsecured Claim (Class 6B)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition general release and settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates but merely attaches the general release and settlement agreement. Accordingly, the Debtors submit that Claim No. 1792 is not a valid secured claim against the Debtors and should be reclassified as general unsecured claim.
5	ESTATE OF ELAINE LEVARITY	Miami Facility Operations, LLC	24-55695	1783	\$75,000.00	DivestCo General Unsecured Claim (Class 6B)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition general release and settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates but merely attaches the general release and settlement agreement. Accordingly, the Debtors submit that Claim No. 1783 is not a valid secured claim against the Debtors and should be reclassified as general unsecured claim.
6	ESTATE OF JOHN T. CAIN	4641 Old Canoe Creek Road Operations LLC	24-55684	1784	\$80,000.00	DivestCo General Unsecured Claim (Class 6B)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition general release and settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates but merely attaches the general release and settlement agreement. Accordingly, the Debtors submit that Claim No. 1784 is not a valid secured claim against the Debtors and

Asserted Secured Claims – Prepetition Litigation Claims							
#	Claimant	Debtor	Case Number	Claim Number	Secured Claim Amount	Reclassification	Reason for Reclassification
							should be reclassified as general unsecured claim.
7	ESTATE OF LINDA HAMPTON	1465 Oakfield Drive Operations LLC	24-55579	1844	\$75,000.00	DivestCo General Unsecured Claim (Class 6B)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition general release and settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates but merely attaches the general release and settlement agreement. Accordingly, the Debtors submit that Claim No. 1844 is not a valid secured claim against the Debtors and should be reclassified as general unsecured claim.
8	HAMMER, BARBARA, AS PERSONAL REPRESENTATIVE OF THE ESTATE OF GERALD HAMMER	LaVie Care Centers, LLC	24-55507	1034	\$210,000.00	OpCo General Unsecured Claim (Class 6A)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition settlement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates but merely attaches an email summarizing the agreed terms of the settlement. Accordingly, the Debtors submit that Claim No. 1034 is not a valid secured claim and should be reclassified as general unsecured claim.
9	PITTMAN, AMOS	626 North Tyndall Parkway Operations LLC	24-55529	1797	\$75,000.00	DivestCo General Unsecured Claim (Class 6B)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition general release and settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates to demonstrate a secured claim. Accordingly, the Debtors submit that Claim No. 1797 is not a valid secured claim against the Debtors and should be reclassified as a general unsecured claim.

Asserted Secured Claims – Prepetition Litigation Claims							
#	Claimant	Debtor	Case Number	Claim Number	Secured Claim Amount	Reclassification	Reason for Reclassification
10	STRUBING, ELLIE AS PERSONAL REPRESENTATIVE OF THE ESTATE OF KENNETH RAY CLEMONS	1010 Carpenters Way Operations LLC	24-55558	1170	\$50,000.00	DivestCo General Unsecured Claim (Class 6B)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition general release and settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates but merely attaches a copy of the general release and settlement agreement to the proof of claim. Accordingly, the Debtors submit that Claim No. 1170 is not a valid secured claim against the Debtors and should be reclassified as a general unsecured claim.
11	STRUBING, ELLIE AS PERSONAL REPRESENTATIVE OF THE ESTATE OF KENNETH RAY CLEMONS	LaVie Care Centers, LLC	24-55507	1072	\$50,000.00	OpCo General Unsecured Claim (Class 6A)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition general release and settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates but merely attaches a copy of the general release and settlement agreement to the proof of claim. Accordingly, the Debtors submit that Claim No. 1072 is not a valid secured claim against the Debtors and should be reclassified as a general unsecured claim.

EXHIBIT A-2

Asserted Secured Claims – Other Claims							
#	Claimant	Debtor	Case Number	Claim Number	Secured Claim Amount	Reclassification	Reason for Reclassification
1	CSI MECHANICAL LLC	Oak Grove HealthCare, LLC	24-55744	2204	\$8,405.06	OpCo General Unsecured Claim (Class 6A)	The Claimant asserts a secured claim for an HVAC system sold to the Debtors on the basis of a purchase money security interest. However, no proof of perfection is provided with the claim and, absent sufficient documentation to evidence perfection, this claim is not entitled to be paid as a secured claim and should be reclassified as a general unsecured claim. As set forth in the <i>Debtors' Objection to Request for Payment of Administrative Expense Claim Under 11 U.S.C. § 503(b)(9) Set Forth in Proof of Claim No. 2204 Filed by CSI Mechanical LLC</i> [Docket No. 960], the Debtors also object to the 503(b)(9) claim request asserted by this Claimant.
2	GREATER HAZLETON JOINT SEWER AUTHORITY	Manor at St. Luke Village Facility Operations, LLC	24-55685	958	\$6,414.74	OpCo General Unsecured Claim (Class 6A)	The Claimant asserts an amount owed for “PA Statute Title 53 – Secured Municipal Lien”; however, no supporting documentation is provided. Absent demonstration of this security interest and perfection of the same, the Debtors submit this should be reclassified as a general unsecured claim. Additionally, based on a review of their books and records, the Debtors believe that only \$3,648.82 is outstanding and owed to this Claimant, meaning that the claim should be revised accordingly to reflect the revised amount.
3	GREATER HAZLETON JOINT SEWER AUTHORITY	Pavilion at St. Luke Village Facility Operations, LLC	24-55623	963	\$6,414.74	OpCo General Unsecured Claim (Class 6A)	The Claimant asserts an amount owed for “PA Statute Title 53 – Secured Municipal Lien”; however, no supporting documentation is provided. Absent demonstration of this security interest and perfection of the same, the Debtors submit this should be reclassified as a general unsecured claim.

Asserted Secured Claims – Other Claims							
#	Claimant	Debtor	Case Number	Claim Number	Secured Claim Amount	Reclassification	Reason for Reclassification
4	GRANT, VANESSA	LaVie Care Centers, LLC	24-55507	907	\$3,360.00	OpCo General Unsecured Claim (Class 6A)	<p>The Claimant asserts \$3,360.00 for “sick leave and vacation” entitled to secured treatment without explanation and does not provide any documentation to support secured claim status. Absent sufficient documentation to evidence perfection, this claim is not entitled to be paid as a secured claim and should be reclassified as a general unsecured claim.</p> <p>Additionally, as set forth in the Debtors’ claim objections filed at Docket Nos. 971 and 977 along with others filed contemporaneously herewith, the Debtors object to the amounts set forth in this claim as being unsubstantiated and not entitled to 503(b)(9) priority treatment.</p>
5	JOHNSON, LENEISHA B.	Consulate Facility Leasing, LLC	24-55508	186	\$3,350.00	DivestCo General Unsecured Claim (Class 6B)	<p>As set forth in the Debtors’ claim objections filed at Docket No. 971, the Claimant asserts a secured claim for \$3,350.00 without explanation and does not provide any documentation to support the same, let alone to demonstrate any type of perfected security interest against the Debtors. Accordingly, the Debtors submit that Claim No. 186 is not a valid secured claim against the Debtors and should be reclassified as general unsecured claim.</p>
6	MARLIN LEASING CORPORATION	Glenburney HealthCare, LLC	24-55761	798	\$11,000.00	OpCo General Unsecured Claim (Class 6A)	<p>The Claimant asserts a secured claim amount associated with various copier and printer equipment leased to and utilized by the Debtors in the ordinary course of business. While the Claimant provided a copy of a UCC-1 filing with the Proof of Claim, the Debtors are unable to determine how the value of the equipment (i.e., the secured claim) was calculated. Without more, the Debtors are unable to determine the validity of this secured claim and object to its validity.</p>

Asserted Secured Claims – Other Claims							
#	Claimant	Debtor	Case Number	Claim Number	Secured Claim Amount	Reclassification	Reason for Reclassification
7	MARLIN LEASING CORPORATION	Wilora Lake HealthCare, LLC	24-55782	868	\$8,500.00	OpCo General Unsecured Claim (Class 6A)	The Claimant asserts a secured claim amount associated with various copier and printer equipment leased to and utilized by the Debtors in the ordinary course of business. While the Claimant provided a copy of a UCC-1 filing with the Proof of Claim, the Debtors are unable to determine how the value of the equipment (i.e., the secured claim) was calculated. Without more, the Debtors are unable to determine the validity of this secured claim and object to its validity.
8	SNAKE SPRING TOWNSHIP	Pennknoll Village Facility Operations, LLC	24-55631	1008	\$6,728.35	OpCo General Unsecured Claim (Class 6A)	The Claimant asserts a secured claim for “sewer and water services” against the real property associated with this facility. However, the Debtors do not own the real property and therefore, the Claimant is unable to properly perfect a security interest in the real estate with respect to the Debtors. Accordingly, this claim is not a valid secured claim against the Debtors and should be reclassified as a general unsecured claim.

EXHIBIT 3

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
1	BREVARD COUNTY TAX COLLECTOR	5405 Babcock Street Operations LLC	24-55689	5067	\$85,424.41	<p>The Claimant asserts unpaid real estate taxes for 2023 (\$85,424.41) with respect to one of the Debtors' former leased skilled nursing facilities, the operations for which were transferred by the Debtors to a new operator on 12/1/23.</p> <p>The Claimant asserts a secured claim for these amounts pursuant to Florida Statutes 192.053 and 197.122, which impose a statutory lien for delinquent taxes on "any property against which the taxes have been assessed." Prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 5405 Babcock St NE FL Owner LLC (the real property owner and landlord entity listed as the obligor on the tax invoices attached to this proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 5067 is not a valid secured claim against the Debtors.</p> <p>As set forth in the <i>Debtors' Twelfth Omnibus Objection to Proofs of Claim Set Forth on Exhibit A</i> filed contemporaneously herewith and incorporated herein by reference, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes because such amounts are the responsibility of the real property owner, 5405 Babcock St NE FL Owner LLC, as reflected in the invoices provided with the proof of claim.</p>
2	BREVARD COUNTY TAX COLLECTOR	1550 Jess Parrish Court Operations LLC	24-55589	5068	\$85,121.88	<p>The Claimant asserts unpaid real estate taxes for 2023 (\$85,121.88) with respect to one of the Debtors' former leased skilled nursing facilities, the operations for which were transferred by the Debtors to a new operator on 9/5/23.</p>

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
						<p>The Claimant asserts a secured claim for these amounts pursuant to Florida Statutes 192.053 and 197.122, which impose a statutory lien for delinquent taxes on “any property against which the taxes have been assessed.” Prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 1550 Jess Parrish Court FL Owner LLC (the real property owner and landlord entity listed as the obligor on the tax invoices attached to this proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 5068 is not a valid secured claim against the Debtors.</p> <p>As set forth in the <i>Debtors’ Twelfth Omnibus Objection to Proofs of Claim Set Forth on Exhibit A</i> filed contemporaneously herewith and incorporated herein by reference, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes because such amounts are the responsibility of the real property owner, 1550 Jess Parrish Court FL Owner LLC, as reflected in the invoices provided with the proof of claim.</p>
3	BREVARD COUNTY TAX COLLECTOR	125 Alma Boulevard Operations LLC	24-55509	5069	\$45,426.55	<p>The Claimant asserts unpaid real estate taxes for 2023 (\$45,426.55) with respect to one of the Debtors’ former leased skilled nursing facilities, the operations for which were transferred by the Debtors to a new operator on 9/5/23.</p> <p>The Claimant asserts a secured claim for these amounts pursuant to Florida Statutes 192.053 and 197.122, which impose a statutory lien for delinquent taxes on “any property against which the taxes have been assessed.” Prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 125 Alma Boulevard FL Owner LLC (the real property owner and landlord entity listed as the obligor on the tax invoices attached</p>

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
						<p>to this proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 5069 is not a valid secured claim against the Debtors.</p> <p>As set forth in the <i>Debtors' Twelfth Omnibus Objection to Proofs of Claim Set Forth on Exhibit A</i> filed contemporaneously herewith and incorporated herein by reference, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes because such amounts are the responsibility of the real property owner, 125 Alma Boulevard FL Owner LLC, as reflected in the invoices provided with the proof of claim.</p>
4	BREVARD COUNTY TAX COLLECTOR	125 Alma Boulevard Operations LLC	24-55509	5154	\$40,159.74	<p>The Claimant asserts a secured claim amount owed for unpaid 2024 real estate taxes. The Debtors transferred this facility to a new operator on 8/31/23, meaning that 2024 real estate taxes are not the obligation of the Debtors. Moreover, prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 125 Alma Boulevard FL Owner LLC (the real property owner and landlord entity listed as the obligor on the tax invoices attached to this proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 5154 is not a valid secured claim against the Debtors.</p>
5	BREVARD COUNTY TAX COLLECTOR	1550 Jess Parrish Court Operations LLC	24-55589	5155	\$75,307.62	<p>The Claimant asserts a secured claim amount owed for unpaid 2024 real estate taxes. The Debtors transferred this facility to a new operator on 8/31/23, meaning that 2024 real estate taxes are not the obligation of the Debtors. Moreover, prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 1550</p>

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
						Jess Parrish Court FL Owner LLC (the real property owner and landlord entity listed as the obligor on the tax invoices attached to this proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 5155 is not a valid secured claim against the Debtors.
6	DUVAL COUNTY TAX COLLECTOR	9355 San Jose Boulevard Operations LLC	24-55717	5178	\$86,814.33	<p>The Claimant asserts unpaid real estate taxes for 2023 (\$86,814.33) with respect to one of the Debtors' former leased skilled nursing facilities, the operations for which were transferred by the Debtors to a new operator on 9/1/23.</p> <p>The Claimant asserts a secured claim for these amounts pursuant to Florida Statute 197.472(2) and a tax certificate that was issued "for the taxes for the property with RE number 148721-0000." Prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 9355 San Jose Boulevard Owner LLC (the real property owner and landlord entity listed as the obligor on the tax invoices attached to this proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 5178 is not a valid secured claim against the Debtors.</p> <p>As set forth in the <i>Debtors' Twelfth Omnibus Objection to Proofs of Claim Set Forth on Exhibit A</i> filed contemporaneously herewith and incorporated herein by reference, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes because such amounts are the responsibility of the real property owner, 9355 San Jose Boulevard Owner LLC, as reflected in the invoices provided with the proof of claim.</p>

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
7	FORD-COATES, BARBARA, TAX COLLECTOR	741 South Beneva Road Operations LLC	24-55550	1409	\$151,282.01	<p>The Claimant asserts unpaid real estate taxes for 2023 (\$76,552.79) and 2024 (\$74,729.22) with respect to one of the Debtors' former leased skilled nursing facilities, the operations for which were transferred by the Debtors to a new operator on 12/1/23. The Debtors understand that the 2024 real estate taxes (\$74,729.22) were paid by a non-Debtor entity post-divestiture, meaning that only the 2023 real estate taxes potentially remain outstanding at this time.</p> <p>The Claimant asserts a secured claim for these amounts pursuant to Florida Statute 197.122, which imposes a statutory lien for delinquent taxes on "any property against which the taxes have been assessed." Prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 741 S. Beneva Rd FL Owner LLC (the real property owner and landlord listed as the obligor on the tax invoices attached to this proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 1409 is not a valid secured claim against the Debtors.</p> <p>As set forth in the <i>Debtors' Twelfth Omnibus Objection to Proofs of Claim Set Forth on Exhibit A</i> filed contemporaneously herewith and incorporated herein by reference, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes because such amounts are the responsibility of the real property owner, 741 S. Beneva Rd FL Owner LLC, as reflected in the invoices provided with the proof of claim.</p>
8	INDIAN RIVER COUNTY	Vero Beach Facility Operations, LLC	24-55587	5110	\$7,067.81	<p>The Claimant asserts a secured claim amount owed for personal property taxes in 2024 pursuant to Florida Statute 197.122. The Debtors divested this facility to a new operator on 1/31/22 and therefore were not obligated for any personal property tax assessments incurred at this facility in 2024.</p>

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
						Moreover, FL Statute 197.122 states that “a lien against other personal property does not apply against property that has been sold. . .” Because the facility was divested in 2022, the Claimant should not have any personal property liens against the Debtors in 2024. Finally, the address of obligor listed in the tax assessment included in the proof of claim is in Brooklyn, New York, which is not an address associated with the Debtors but is the address of the new operator of the facility under the operations transfer agreement. Accordingly, the Debtors submit that Claim No. 5110 is not a valid secured claim against the Debtors.
9	POWER, JOHN, ALACHUA COUNTY TAX COLLECTOR	6700 NW 10th Place Operations LLC	24-55700	5235	\$251,518.76	<p>The Claimant asserts unpaid real estate taxes for 2023 (\$123,336.90) and 2024 (\$128,181.86) with respect to one of the Debtors’ former leased skilled nursing facilities, the operations for which were transferred by the Debtors to a new operator on 9/1/23. The Debtors understand that the 2024 real estate taxes (\$128,181.86) were paid by a non-Debtor entity post-divestiture, meaning that only the 2023 real estate taxes potentially remain outstanding at this time.</p> <p>The Claimant asserts a secured claim for these amounts pursuant to Florida Statutes 192 and 197, which, among other things, impose a statutory lien for delinquent taxes on “any property against which the taxes have been assessed.” Prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 6700 NW 10th Place FL Owner LLC (the landlord entity listed as the obligor on the delinquent tax certificate attached to the proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 5235 is not a valid secured claim against the Debtors.</p> <p>As set forth in the <i>Debtors’ Twelfth Omnibus Objection to Proofs of Claim Set Forth on Exhibit A</i> filed</p>

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
						contemporaneously herewith and incorporated herein by reference, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes because such amounts are the responsibility of the real property owner, 6700 NW 10th Place FL Owner LLC, as reflected in the invoices provided with the proof of claim.
10	SARASOTA COUNTY TAX COLLECTOR	1507 South Tuttle Avenue Operations LLC	24-55583	1407	\$316,134.13	<p>The Claimant asserts unpaid real estate taxes for 2023 (\$150,128.24) and 2024 (\$166,005.89) with respect to one of the Debtors' former leased skilled nursing facilities, the operations for which were transferred by the Debtors to a new operator on 9/1/23. The Debtors understand that the 2024 real estate taxes (\$128,181.86) were paid by a non-Debtor entity post-divestiture, meaning that only the 2023 real estate taxes potentially remain outstanding at this time.</p> <p>The Claimant asserts a secured claim for these amounts pursuant to Florida Statute 197.122, which imposes a statutory lien for delinquent taxes on "any property against which the taxes have been assessed." Prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 1507 South Tuttle Avenue FL Owner LLC (the real property owner listed as delinquent on the individual tax certificates attached to the proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 1407 is not a valid secured claim against the Debtors.</p> <p>As set forth in the <i>Debtors' Twelfth Omnibus Objection to Proofs of Claim Set Forth on Exhibit A</i> filed contemporaneously herewith and incorporated herein by reference, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes because such amounts are the responsibility of the real property owner, 1507 South Tuttle Avenue FL Owner LLC, as reflected in the invoices provided with the proof of claim.</p>

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
11	SARASOTA COUNTY TAX COLLECTOR	741 South Beneva Road Operations LLC	24-55550	1408	\$167,734.38	<p>The Claimant asserts unpaid real estate taxes for 2023 (\$86,857.89) and 2024 (\$80,876.49) with respect to one of the Debtors' former leased skilled nursing facilities, the operations for which were transferred by the Debtors to a new operator on 12/1/23. The Debtors understand that the 2024 real estate taxes (\$80,876.49) were paid by a non-Debtor entity post-divestiture, meaning that only the 2023 real estate taxes potentially remain outstanding at this time.</p> <p>The Claimant asserts a secured claim for these amounts pursuant to Florida Statute 197.122, which imposes a statutory lien for delinquent taxes on "any property against which the taxes have been assessed." Prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 741 S. Beneva Rd FL Owner LLC (the real property owner listed as delinquent on the individual tax certificate attached to the proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 1408 is not a valid secured claim against the Debtors.</p> <p>As set forth in the <i>Debtors' Twelfth Omnibus Objection to Proofs of Claim Set Forth on Exhibit A</i> filed contemporaneously herewith and incorporated herein by reference, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes because such amounts are the responsibility of the real property owner, 741 S. Beneva Rd FL Owner LLC, as reflected in the invoices provided with the proof of claim.</p>
12	SARASOTA COUNTY TAX COLLECTOR	1026 Albee Farm Road Operations LLC	24-55562	1410	\$181,627.77	<p>The Claimant asserts unpaid real estate taxes for 2023 (\$78,625.29) and 2024 (\$103,002.48) with respect to one of the Debtors' former leased skilled nursing facilities, the operations for which were transferred by the Debtors to a new operator on 11/1/23. The Debtors understand that the 2024 real estate taxes (\$103,002.48) were paid by a non-Debtor entity post-divestiture,</p>

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
						<p>meaning that only the 2023 real estate taxes potentially remain outstanding at this time.</p> <p>The Claimant asserts a secured claim for these amounts pursuant to Florida Statute 197.122, which imposes a statutory lien for delinquent taxes on “any property against which the taxes have been assessed.” Prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 1026 Albee Farm Rd FL Owner LLC (the real property owner listed as delinquent in the individual tax certificate attached to the proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 1410 is not a valid secured claim against the Debtors.</p> <p>As set forth in the <i>Debtors’ Twelfth Omnibus Objection to Proofs of Claim Set Forth on Exhibit A</i> filed contemporaneously herewith and incorporated herein by reference, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes because such amounts are the responsibility of the real property owner, 1026 Albee Farm Rd FL Owner LLC, as reflected in the invoices provided with the proof of claim.</p>
13	SARASOTA COUNTY TAX COLLECTOR	1507 South Tuttle Avenue Operations LLC	24-55583	1421	\$316,134.13	The Debtors believe that Claim No. 1421 is a duplicate of Claim No. 1407 and object on the same grounds reflected above.
14	SEMINOLE COUNTY TAX COLLECTOR	West Altamonte Facility Operations, LLC	24-55654	5100	\$6,530.85	The Claimant asserts a secured claim amount for estimated 2023 TPP taxes. The Debtors divested this facility to a new operator in May 2022 and did not own TPP property in 2023. The Claimant refers to a “statutory – 2023 tangible personal property tax bill” as the basis for its perfection but fails to provide any supporting documentation to substantiate the same. Accordingly, the Debtors submit that Claim No. 5100 is not a valid secured claim against the Debtors.

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
15	TREASURER, GOOCHLAND COUNTY	Envoy of Goochland, LLC	24-55615	1807	\$71.72	The Claimant asserts secured personal property tax owed for a 1998 Ford van for 2023 and 2024. Based on the Debtors' books and records, the Debtors have no record of ever owning this van and therefore do not believe that the Claimant has a valid secured claim against the Debtors.

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' TENTH OMNIBUS OBJECTION
TO PROOFS OF CLAIM LISTED ON SCHEDULES 1, 2, AND 3**

Upon the *Debtors' Tenth Omnibus Objection to Proofs of Claim Listed on Exhibits A-1, A-2, and A-3* [Docket No. [__]] (the "Objection")² filed on May 29, 2025 by the above-captioned

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.

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

debtors and debtors-in-possession (collectively, the “Debtors”) for entry of an order reclassifying and/or disallowing the asserted secured claims identified on Schedule 1, Schedule 2, and Schedule 3 attached hereto (collectively, the “Asserted Secured Claims”), 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 July 10, 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 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 Asserted Secured Claims enumerated on Schedule 1 and Schedule 2 attached to this Order are reclassified to non-priority, general unsecured claims as set forth therein.

3. The Asserted Security Claims enumerated on Schedule 3 attached to this Order are disallowed and expunged in their entirety.

4. For the avoidance of doubt, the Objection and this Order shall not waive, impair or bar the right of the Debtors (or any successors thereto) or the GUC Trustee to file one or more additional objections to the Asserted Secured Claims on separate grounds.

5. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.

6. 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

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Counsel for the Debtors and Debtors-in-Possession

SCHEDULE A-1

Asserted Secured Claims – Prepetition Litigation Claims							
#	Claimant	Debtor	Case Number	Claim Number	Secured Claim Amount	Reclassification	Reason for Reclassification
1	BAZZELL, BARBARA	702 South Kings Avenue Operations LLC	24-55542	1794	\$100,000.00	DivestCo General Unsecured Claim (Class 6B)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition general release and settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates but merely attaches the general release and settlement agreement. Accordingly, the Debtors submit that Claim No. 1794 is not a valid secured claim against the Debtors and should be reclassified as a general unsecured claim.
2	DELCASTILLO, SONYA, AS PERSONAL REPRESENTATIVE OF THE ESTATE OF CHARLIE HALCOMB	15204 West Colonial Drive Operations LLC	24-55734	4716	\$85,000.00	DivestCo General Unsecured Claim (Class 6B)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a final judgment entered on June 4, 2024 (two days after the Petition Date) to enforce a prepetition settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates in connection with the final judgment. Accordingly, the Debtors submit that Claim No. 4716 is not a valid secured claim against the Debtors and should be reclassified as general unsecured claim.
3	ESTATE OF BEVERLY ROBERTS	Lake Parker Facility Operations, LLC	24-55574	1796	\$75,000.00	DivestCo General Unsecured Claim (Class 6B)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition general release and settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates but merely attaches the general release and settlement agreement. Accordingly, the Debtors submit that Claim No. 1796 is not a valid secured claim against the Debtors and

Asserted Secured Claims – Prepetition Litigation Claims							
#	Claimant	Debtor	Case Number	Claim Number	Secured Claim Amount	Reclassification	Reason for Reclassification
							should be reclassified as general unsecured claim.
4	ESTATE OF CANDELARIA P. VELEZ	6414 13th Road South Operations LLC	24-55696	1792	\$50,000.00	DivestCo General Unsecured Claim (Class 6B)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition general release and settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates but merely attaches the general release and settlement agreement. Accordingly, the Debtors submit that Claim No. 1792 is not a valid secured claim against the Debtors and should be reclassified as general unsecured claim.
5	ESTATE OF ELAINE LEVARITY	Miami Facility Operations, LLC	24-55695	1783	\$75,000.00	DivestCo General Unsecured Claim (Class 6B)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition general release and settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates but merely attaches the general release and settlement agreement. Accordingly, the Debtors submit that Claim No. 1783 is not a valid secured claim against the Debtors and should be reclassified as general unsecured claim.
6	ESTATE OF JOHN T. CAIN	4641 Old Canoe Creek Road Operations LLC	24-55684	1784	\$80,000.00	DivestCo General Unsecured Claim (Class 6B)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition general release and settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates but merely attaches the general release and settlement agreement. Accordingly, the Debtors submit that Claim No. 1784 is not a valid secured claim against the Debtors and

Asserted Secured Claims – Prepetition Litigation Claims							
#	Claimant	Debtor	Case Number	Claim Number	Secured Claim Amount	Reclassification	Reason for Reclassification
							should be reclassified as general unsecured claim.
7	ESTATE OF LINDA HAMPTON	1465 Oakfield Drive Operations LLC	24-55579	1844	\$75,000.00	DivestCo General Unsecured Claim (Class 6B)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition general release and settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates but merely attaches the general release and settlement agreement. Accordingly, the Debtors submit that Claim No. 1844 is not a valid secured claim against the Debtors and should be reclassified as general unsecured claim.
8	HAMMER, BARBARA, AS PERSONAL REPRESENTATIVE OF THE ESTATE OF GERALD HAMMER	LaVie Care Centers, LLC	24-55507	1034	\$210,000.00	OpCo General Unsecured Claim (Class 6A)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition settlement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates but merely attaches an email summarizing the agreed terms of the settlement. Accordingly, the Debtors submit that Claim No. 1034 is not a valid secured claim and should be reclassified as general unsecured claim.
9	PITTMAN, AMOS	626 North Tyndall Parkway Operations LLC	24-55529	1797	\$75,000.00	DivestCo General Unsecured Claim (Class 6B)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition general release and settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates to demonstrate a secured claim. Accordingly, the Debtors submit that Claim No. 1797 is not a valid secured claim against the Debtors and should be reclassified as a general unsecured claim.

Asserted Secured Claims – Prepetition Litigation Claims							
#	Claimant	Debtor	Case Number	Claim Number	Secured Claim Amount	Reclassification	Reason for Reclassification
10	STRUBING, ELLIE AS PERSONAL REPRESENTATIVE OF THE ESTATE OF KENNETH RAY CLEMONS	1010 Carpenters Way Operations LLC	24-55558	1170	\$50,000.00	DivestCo General Unsecured Claim (Class 6B)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition general release and settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates but merely attaches a copy of the general release and settlement agreement to the proof of claim. Accordingly, the Debtors submit that Claim No. 1170 is not a valid secured claim against the Debtors and should be reclassified as a general unsecured claim.
11	STRUBING, ELLIE AS PERSONAL REPRESENTATIVE OF THE ESTATE OF KENNETH RAY CLEMONS	LaVie Care Centers, LLC	24-55507	1072	\$50,000.00	OpCo General Unsecured Claim (Class 6A)	The Claimant asserts a secured claim for outstanding amounts owed pursuant to a prepetition general release and settlement agreement with the Debtors. However, the Claimant provides no evidence of a perfected security interest against the Debtors' estates but merely attaches a copy of the general release and settlement agreement to the proof of claim. Accordingly, the Debtors submit that Claim No. 1072 is not a valid secured claim against the Debtors and should be reclassified as a general unsecured claim.

SCHEDULE A-2

Asserted Secured Claims – Other Claims							
#	Claimant	Debtor	Case Number	Claim Number	Secured Claim Amount	Reclassification	Reason for Reclassification
1	CSI MECHANICAL LLC	Oak Grove HealthCare, LLC	24-55744	2204	\$8,405.06	OpCo General Unsecured Claim (Class 6A)	The Claimant asserts a secured claim for an HVAC system sold to the Debtors on the basis of a purchase money security interest. However, no proof of perfection is provided with the claim and, absent sufficient documentation to evidence perfection, this claim is not entitled to be paid as a secured claim and should be reclassified as a general unsecured claim. As set forth in the <i>Debtors' Objection to Request for Payment of Administrative Expense Claim Under 11 U.S.C. § 503(b)(9) Set Forth in Proof of Claim No. 2204 Filed by CSI Mechanical LLC</i> [Docket No. 960], the Debtors also object to the 503(b)(9) claim request asserted by this Claimant.
2	GREATER HAZLETON JOINT SEWER AUTHORITY	Manor at St. Luke Village Facility Operations, LLC	24-55685	958	\$6,414.74	OpCo General Unsecured Claim (Class 6A)	The Claimant asserts an amount owed for “PA Statute Title 53 – Secured Municipal Lien”; however, no supporting documentation is provided. Absent demonstration of this security interest and perfection of the same, the Debtors submit this should be reclassified as a general unsecured claim. Additionally, based on a review of their books and records, the Debtors believe that only \$3,648.82 is outstanding and owed to this Claimant, meaning that the claim should be revised accordingly to reflect the revised amount.
3	GREATER HAZLETON JOINT SEWER AUTHORITY	Pavilion at St. Luke Village Facility Operations, LLC	24-55623	963	\$6,414.74	OpCo General Unsecured Claim (Class 6A)	The Claimant asserts an amount owed for “PA Statute Title 53 – Secured Municipal Lien”; however, no supporting documentation is provided. Absent demonstration of this security interest and perfection of the same, the Debtors submit this should be reclassified as a general unsecured claim.

Asserted Secured Claims – Other Claims							
#	Claimant	Debtor	Case Number	Claim Number	Secured Claim Amount	Reclassification	Reason for Reclassification
4	GRANT, VANESSA	LaVie Care Centers, LLC	24-55507	907	\$3,360.00	OpCo General Unsecured Claim (Class 6A)	<p>The Claimant asserts \$3,360.00 for “sick leave and vacation” entitled to secured treatment without explanation and does not provide any documentation to support secured claim status. Absent sufficient documentation to evidence perfection, this claim is not entitled to be paid as a secured claim and should be reclassified as a general unsecured claim.</p> <p>Additionally, as set forth in the Debtors’ claim objections filed at Docket Nos. 971 and 977 along with others filed contemporaneously herewith, the Debtors object to the amounts set forth in this claim as being unsubstantiated and not entitled to 503(b)(9) priority treatment.</p>
5	JOHNSON, LENEISHA B.	Consulate Facility Leasing, LLC	24-55508	186	\$3,350.00	DivestCo General Unsecured Claim (Class 6B)	<p>As set forth in the Debtors’ claim objections filed at Docket No. 971, the Claimant asserts a secured claim for \$3,350.00 without explanation and does not provide any documentation to support the same, let alone to demonstrate any type of perfected security interest against the Debtors. Accordingly, the Debtors submit that Claim No. 186 is not a valid secured claim against the Debtors and should be reclassified as general unsecured claim.</p>
6	MARLIN LEASING CORPORATION	Glenburney HealthCare, LLC	24-55761	798	\$11,000.00	OpCo General Unsecured Claim (Class 6A)	<p>The Claimant asserts a secured claim amount associated with various copier and printer equipment leased to and utilized by the Debtors in the ordinary course of business. While the Claimant provided a copy of a UCC-1 filing with the Proof of Claim, the Debtors are unable to determine how the value of the equipment (i.e., the secured claim) was calculated. Without more, the Debtors are unable to determine the validity of this secured claim and object to its validity.</p>

Asserted Secured Claims – Other Claims							
#	Claimant	Debtor	Case Number	Claim Number	Secured Claim Amount	Reclassification	Reason for Reclassification
7	MARLIN LEASING CORPORATION	Wilora Lake HealthCare, LLC	24-55782	868	\$8,500.00	OpCo General Unsecured Claim (Class 6A)	The Claimant asserts a secured claim amount associated with various copier and printer equipment leased to and utilized by the Debtors in the ordinary course of business. While the Claimant provided a copy of a UCC-1 filing with the Proof of Claim, the Debtors are unable to determine how the value of the equipment (i.e., the secured claim) was calculated. Without more, the Debtors are unable to determine the validity of this secured claim and object to its validity.
8	SNAKE SPRING TOWNSHIP	Pennknoll Village Facility Operations, LLC	24-55631	1008	\$6,728.35	OpCo General Unsecured Claim (Class 6A)	The Claimant asserts a secured claim for “sewer and water services” against the real property associated with this facility. However, the Debtors do not own the real property and therefore, the Claimant is unable to properly perfect a security interest in the real estate with respect to the Debtors. Accordingly, this claim is not a valid secured claim against the Debtors and should be reclassified as a general unsecured claim.

SCHEDULE A-3

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
1	BREVARD COUNTY TAX COLLECTOR	5405 Babcock Street Operations LLC	24-55689	5067	\$85,424.41	<p>The Claimant asserts unpaid real estate taxes for 2023 (\$85,424.41) with respect to one of the Debtors' former leased skilled nursing facilities, the operations for which were transferred by the Debtors to a new operator on 12/1/23.</p> <p>The Claimant asserts a secured claim for these amounts pursuant to Florida Statutes 192.053 and 197.122, which impose a statutory lien for delinquent taxes on "any property against which the taxes have been assessed." Prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 5405 Babcock St NE FL Owner LLC (the real property owner and landlord entity listed as the obligor on the tax invoices attached to this proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 5067 is not a valid secured claim against the Debtors.</p> <p>As set forth in the <i>Debtors' Twelfth Omnibus Objection to Proofs of Claim Set Forth on Exhibit A</i> filed contemporaneously herewith and incorporated herein by reference, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes because such amounts are the responsibility of the real property owner, 5405 Babcock St NE FL Owner LLC, as reflected in the invoices provided with the proof of claim.</p>
2	BREVARD COUNTY TAX COLLECTOR	1550 Jess Parrish Court Operations LLC	24-55589	5068	\$85,121.88	<p>The Claimant asserts unpaid real estate taxes for 2023 (\$85,121.88) with respect to one of the Debtors' former leased skilled nursing facilities, the operations for which were transferred by the Debtors to a new operator on 9/5/23.</p>

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
						<p>The Claimant asserts a secured claim for these amounts pursuant to Florida Statutes 192.053 and 197.122, which impose a statutory lien for delinquent taxes on “any property against which the taxes have been assessed.” Prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 1550 Jess Parrish Court FL Owner LLC (the real property owner and landlord entity listed as the obligor on the tax invoices attached to this proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 5068 is not a valid secured claim against the Debtors.</p> <p>As set forth in the <i>Debtors’ Twelfth Omnibus Objection to Proofs of Claim Set Forth on Exhibit A</i> filed contemporaneously herewith and incorporated herein by reference, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes because such amounts are the responsibility of the real property owner, 1550 Jess Parrish Court FL Owner LLC, as reflected in the invoices provided with the proof of claim.</p>
3	BREVARD COUNTY TAX COLLECTOR	125 Alma Boulevard Operations LLC	24-55509	5069	\$45,426.55	<p>The Claimant asserts unpaid real estate taxes for 2023 (\$45,426.55) with respect to one of the Debtors’ former leased skilled nursing facilities, the operations for which were transferred by the Debtors to a new operator on 9/5/23.</p> <p>The Claimant asserts a secured claim for these amounts pursuant to Florida Statutes 192.053 and 197.122, which impose a statutory lien for delinquent taxes on “any property against which the taxes have been assessed.” Prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 125 Alma Boulevard FL Owner LLC (the real property owner and landlord entity listed as the obligor on the tax invoices attached</p>

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
						<p>to this proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 5069 is not a valid secured claim against the Debtors.</p> <p>As set forth in the <i>Debtors' Twelfth Omnibus Objection to Proofs of Claim Set Forth on Exhibit A</i> filed contemporaneously herewith and incorporated herein by reference, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes because such amounts are the responsibility of the real property owner, 125 Alma Boulevard FL Owner LLC, as reflected in the invoices provided with the proof of claim.</p>
4	BREVARD COUNTY TAX COLLECTOR	125 Alma Boulevard Operations LLC	24-55509	5154	\$40,159.74	<p>The Claimant asserts a secured claim amount owed for unpaid 2024 real estate taxes. The Debtors transferred this facility to a new operator on 8/31/23, meaning that 2024 real estate taxes are not the obligation of the Debtors. Moreover, prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 125 Alma Boulevard FL Owner LLC (the real property owner and landlord entity listed as the obligor on the tax invoices attached to this proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 5154 is not a valid secured claim against the Debtors.</p>
5	BREVARD COUNTY TAX COLLECTOR	1550 Jess Parrish Court Operations LLC	24-55589	5155	\$75,307.62	<p>The Claimant asserts a secured claim amount owed for unpaid 2024 real estate taxes. The Debtors transferred this facility to a new operator on 8/31/23, meaning that 2024 real estate taxes are not the obligation of the Debtors. Moreover, prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 1550</p>

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
						Jess Parrish Court FL Owner LLC (the real property owner and landlord entity listed as the obligor on the tax invoices attached to this proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 5155 is not a valid secured claim against the Debtors.
6	DUVAL COUNTY TAX COLLECTOR	9355 San Jose Boulevard Operations LLC	24-55717	5178	\$86,814.33	<p>The Claimant asserts unpaid real estate taxes for 2023 (\$86,814.33) with respect to one of the Debtors' former leased skilled nursing facilities, the operations for which were transferred by the Debtors to a new operator on 9/1/23.</p> <p>The Claimant asserts a secured claim for these amounts pursuant to Florida Statute 197.472(2) and a tax certificate that was issued "for the taxes for the property with RE number 148721-0000." Prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 9355 San Jose Boulevard Owner LLC (the real property owner and landlord entity listed as the obligor on the tax invoices attached to this proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 5178 is not a valid secured claim against the Debtors.</p> <p>As set forth in the <i>Debtors' Twelfth Omnibus Objection to Proofs of Claim Set Forth on Exhibit A</i> filed contemporaneously herewith and incorporated herein by reference, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes because such amounts are the responsibility of the real property owner, 9355 San Jose Boulevard Owner LLC, as reflected in the invoices provided with the proof of claim.</p>

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
7	FORD-COATES, BARBARA, TAX COLLECTOR	741 South Beneva Road Operations LLC	24-55550	1409	\$151,282.01	<p>The Claimant asserts unpaid real estate taxes for 2023 (\$76,552.79) and 2024 (\$74,729.22) with respect to one of the Debtors' former leased skilled nursing facilities, the operations for which were transferred by the Debtors to a new operator on 12/1/23. The Debtors understand that the 2024 real estate taxes (\$74,729.22) were paid by a non-Debtor entity post-divestiture, meaning that only the 2023 real estate taxes potentially remain outstanding at this time.</p> <p>The Claimant asserts a secured claim for these amounts pursuant to Florida Statute 197.122, which imposes a statutory lien for delinquent taxes on "any property against which the taxes have been assessed." Prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 741 S. Beneva Rd FL Owner LLC (the real property owner and landlord listed as the obligor on the tax invoices attached to this proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 1409 is not a valid secured claim against the Debtors.</p> <p>As set forth in the <i>Debtors' Twelfth Omnibus Objection to Proofs of Claim Set Forth on Exhibit A</i> filed contemporaneously herewith and incorporated herein by reference, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes because such amounts are the responsibility of the real property owner, 741 S. Beneva Rd FL Owner LLC, as reflected in the invoices provided with the proof of claim.</p>
8	INDIAN RIVER COUNTY	Vero Beach Facility Operations, LLC	24-55587	5110	\$7,067.81	<p>The Claimant asserts a secured claim amount owed for personal property taxes in 2024 pursuant to Florida Statute 197.122. The Debtors divested this facility to a new operator on 1/31/22 and therefore were not obligated for any personal property tax assessments incurred at this facility in 2024.</p>

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
						Moreover, FL Statute 197.122 states that “a lien against other personal property does not apply against property that has been sold. . .” Because the facility was divested in 2022, the Claimant should not have any personal property liens against the Debtors in 2024. Finally, the address of obligor listed in the tax assessment included in the proof of claim is in Brooklyn, New York, which is not an address associated with the Debtors but is the address of the new operator of the facility under the operations transfer agreement. Accordingly, the Debtors submit that Claim No. 5110 is not a valid secured claim against the Debtors.
9	POWER, JOHN, ALACHUA COUNTY TAX COLLECTOR	6700 NW 10th Place Operations LLC	24-55700	5235	\$251,518.76	<p>The Claimant asserts unpaid real estate taxes for 2023 (\$123,336.90) and 2024 (\$128,181.86) with respect to one of the Debtors’ former leased skilled nursing facilities, the operations for which were transferred by the Debtors to a new operator on 9/1/23. The Debtors understand that the 2024 real estate taxes (\$128,181.86) were paid by a non-Debtor entity post-divestiture, meaning that only the 2023 real estate taxes potentially remain outstanding at this time.</p> <p>The Claimant asserts a secured claim for these amounts pursuant to Florida Statutes 192 and 197, which, among other things, impose a statutory lien for delinquent taxes on “any property against which the taxes have been assessed.” Prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 6700 NW 10th Place FL Owner LLC (the landlord entity listed as the obligor on the delinquent tax certificate attached to the proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 5235 is not a valid secured claim against the Debtors.</p> <p>As set forth in the <i>Debtors’ Twelfth Omnibus Objection to Proofs of Claim Set Forth on Exhibit A</i> filed</p>

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
						contemporaneously herewith and incorporated herein by reference, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes because such amounts are the responsibility of the real property owner, 6700 NW 10th Place FL Owner LLC, as reflected in the invoices provided with the proof of claim.
10	SARASOTA COUNTY TAX COLLECTOR	1507 South Tuttle Avenue Operations LLC	24-55583	1407	\$316,134.13	<p>The Claimant asserts unpaid real estate taxes for 2023 (\$150,128.24) and 2024 (\$166,005.89) with respect to one of the Debtors' former leased skilled nursing facilities, the operations for which were transferred by the Debtors to a new operator on 9/1/23. The Debtors understand that the 2024 real estate taxes (\$128,181.86) were paid by a non-Debtor entity post-divestiture, meaning that only the 2023 real estate taxes potentially remain outstanding at this time.</p> <p>The Claimant asserts a secured claim for these amounts pursuant to Florida Statute 197.122, which imposes a statutory lien for delinquent taxes on "any property against which the taxes have been assessed." Prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 1507 South Tuttle Avenue FL Owner LLC (the real property owner listed as delinquent on the individual tax certificates attached to the proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 1407 is not a valid secured claim against the Debtors.</p> <p>As set forth in the <i>Debtors' Twelfth Omnibus Objection to Proofs of Claim Set Forth on Exhibit A</i> filed contemporaneously herewith and incorporated herein by reference, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes because such amounts are the responsibility of the real property owner, 1507 South Tuttle Avenue FL Owner LLC, as reflected in the invoices provided with the proof of claim.</p>

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
11	SARASOTA COUNTY TAX COLLECTOR	741 South Beneva Road Operations LLC	24-55550	1408	\$167,734.38	<p>The Claimant asserts unpaid real estate taxes for 2023 (\$86,857.89) and 2024 (\$80,876.49) with respect to one of the Debtors' former leased skilled nursing facilities, the operations for which were transferred by the Debtors to a new operator on 12/1/23. The Debtors understand that the 2024 real estate taxes (\$80,876.49) were paid by a non-Debtor entity post-divestiture, meaning that only the 2023 real estate taxes potentially remain outstanding at this time.</p> <p>The Claimant asserts a secured claim for these amounts pursuant to Florida Statute 197.122, which imposes a statutory lien for delinquent taxes on "any property against which the taxes have been assessed." Prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 741 S. Beneva Rd FL Owner LLC (the real property owner listed as delinquent on the individual tax certificate attached to the proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 1408 is not a valid secured claim against the Debtors.</p> <p>As set forth in the <i>Debtors' Twelfth Omnibus Objection to Proofs of Claim Set Forth on Exhibit A</i> filed contemporaneously herewith and incorporated herein by reference, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes because such amounts are the responsibility of the real property owner, 741 S. Beneva Rd FL Owner LLC, as reflected in the invoices provided with the proof of claim.</p>
12	SARASOTA COUNTY TAX COLLECTOR	1026 Albee Farm Road Operations LLC	24-55562	1410	\$181,627.77	<p>The Claimant asserts unpaid real estate taxes for 2023 (\$78,625.29) and 2024 (\$103,002.48) with respect to one of the Debtors' former leased skilled nursing facilities, the operations for which were transferred by the Debtors to a new operator on 11/1/23. The Debtors understand that the 2024 real estate taxes (\$103,002.48) were paid by a non-Debtor entity post-divestiture,</p>

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
						<p>meaning that only the 2023 real estate taxes potentially remain outstanding at this time.</p> <p>The Claimant asserts a secured claim for these amounts pursuant to Florida Statute 197.122, which imposes a statutory lien for delinquent taxes on “any property against which the taxes have been assessed.” Prior to the divestiture, the Debtors did not own the real property for this facility and instead leased this facility from their landlord, 1026 Albee Farm Rd FL Owner LLC (the real property owner listed as delinquent in the individual tax certificate attached to the proof of claim). As such, any lien or security interest asserted with respect to the underlying real property against which these real estate taxes were assessed is not a valid lien or security interest against the Debtors, as former lessor and operator of the facility. Accordingly, the Debtors submit that Claim No. 1410 is not a valid secured claim against the Debtors.</p> <p>As set forth in the <i>Debtors’ Twelfth Omnibus Objection to Proofs of Claim Set Forth on Exhibit A</i> filed contemporaneously herewith and incorporated herein by reference, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes because such amounts are the responsibility of the real property owner, 1026 Albee Farm Rd FL Owner LLC, as reflected in the invoices provided with the proof of claim.</p>
13	SARASOTA COUNTY TAX COLLECTOR	1507 South Tuttle Avenue Operations LLC	24-55583	1421	\$316,134.13	The Debtors believe that Claim No. 1421 is a duplicate of Claim No. 1407 and object on the same grounds reflected above.
14	SEMINOLE COUNTY TAX COLLECTOR	West Altamonte Facility Operations, LLC	24-55654	5100	\$6,530.85	The Claimant asserts a secured claim amount for estimated 2023 TPP taxes. The Debtors divested this facility to a new operator in May 2022 and did not own TPP property in 2023. The Claimant refers to a “statutory – 2023 tangible personal property tax bill” as the basis for its perfection but fails to provide any supporting documentation to substantiate the same. Accordingly, the Debtors submit that Claim No. 5100 is not a valid secured claim against the Debtors.

Asserted Secured Claims – Real Estate and Personal Property Tax Claims						
#	Claimant	Debtor	Case Number	Claim Number	Asserted Secured Claim Amount	Explanation
15	TREASURER, GOOCHLAND COUNTY	Envoy of Goochland, LLC	24-55615	1807	\$71.72	The Claimant asserts secured personal property tax owed for a 1998 Ford van for 2023 and 2024. Based on the Debtors' books and records, the Debtors have no record of ever owning this van and therefore do not believe that the Claimant has a valid secured claim against the Debtors.

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