

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' TWELFTH
OMNIBUS OBJECTION TO PROOFS OF CLAIM LISTED ON EXHIBIT A**

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 EXHIBIT A 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 AND EXPUNGE 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.

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

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.



245550725052900000000007

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](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 EXHIBIT A 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 and expunge** your Claim(s) listed in the schedule attached hereto as Exhibit A on the grounds that your Claim(s) does/do not reflect amounts for which the Debtors are liable.

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 Kovksy-Apap (deborah.kovksy@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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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)
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Debtors.)	(Jointly Administered)
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**DEBTORS' TWELFTH OMNIBUS OBJECTION
TO PROOFS OF CLAIM LISTED ON EXHIBIT A**

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 EXHIBIT A ATTACHED HERETO TO LEARN THE GROUNDS FOR THE OBJECTION PERTAINING TO THEIR CLAIMS AND THE RELIEF BEING SOUGHT BY THE DEBTORS

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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 Exhibit A attached hereto (collectively, the “No Liability 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”), disallowing and expunging the No Liability Claims set forth on Exhibit A because, based on their review of such claims and their books and records, the Debtors have determined that they are not liable for the amounts set forth therein.

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 seek recovery of amounts for which the Debtors are not liable. *See* Omnibus Claim Objection Procedures, at ¶ 1(b). 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 reviewed the No Liability Claims, all documents furnished by the claimants with respect to the No Liability Claims, and the Debtors' books and records, and have determined that the Debtors are not liable for the No Liability Claims, as more fully explained on **Exhibit A** attached hereto. As such, to prevent an unwarranted recovery by the Claimants to the detriment of other similarly situated creditors, the Debtors request that the Court disallow and expunge the No Liability Claims from the claims register. Disallowance of the No Liability Claims will not prejudice the claimant because the claimant is not owed anything on account of their No Liability Claims. Further, the Debtors will be able to maintain a more accurate claims register, which promotes the efficient administration of these Chapter 11 Cases. Accordingly, the Debtors request that the Court enter an order disallowing and expunging the Satisfied Claims identified on **Exhibit A**.

RESERVATION OF RIGHTS

16. The Debtors reserve the right to object further to the No Liability 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 No Liability 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 No Liability Claims for which Claimant provides (or attempts to provide) additional documentation or substantiation, or (c) further object to the No Liability 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

17. 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

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

COMPLIANCE WITH LOCAL RULE 3007-1

19. 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) disallowing and expunging the No Liability Claims in their entirety and (ii) 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

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- and -

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Counsel for the Debtors and Debtors-in-Possession

CERTIFICATE OF SERVICE

I hereby certify that on this date a true and correct copy of the foregoing Objection was served by the Court's CM/ECF system on all counsel of record registered in these Chapter 11 Cases through CM/ECF. 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.

Angela Adams
Address on File

Alyssa Pumarejo
Address on File

Gwendolyn Betts
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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

No Liability Claims								
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Total Claim Amount	Reason for Disallowance
1	ADAMS, ANGELA	LaVie Care Centers, LLC	24-55507	4975	\$2,000-4,000	N/A	BLANK	The Claimant asserts a priority claim amount owed for unpaid PTO. The corresponding facilities were divested by the Debtors to a new operator in 2023 and the Debtors' PTO policy did not require payment of unpaid PTO to non-union employees at the time of the facility divestiture. Accordingly, the Debtors are not liable for the asserted amounts of unpaid PTO. Additionally, the claim was filed after the General Bar Date and therefore should be disallowed in its entirety, as reflected in the <i>Debtors' Third Omnibus Objection to Late-Filed Claims</i> [Docket No. 947].
2	BETTS, GWENDOLYN	Consulate Facility Leasing, LLC	24-55508	829	\$4,433.25	N/A	\$4,433.25	The Claimant asserts a priority claim amount owed for earned PTO/sick time. The corresponding facility was divested by the Debtors to a new operator in 2023 and the Debtors' PTO policy did not require payment of unpaid PTO to non-union employees at the time of the facility divestiture. Accordingly, the Debtors are not liable for the asserted amounts of unpaid PTO.
3	BREVARD COUNTY TAX COLLECTOR	5405 Babcock Street Operations LLC	24-55689	5067	N/A	\$85,424.41	\$85,424.41	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. As set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, 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. As reflected in the delinquent tax invoices attached to

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								the proof of claim, the real property owner, 5405 Babcock St NE FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.
4	BREVARD COUNTY TAX COLLECTOR	1550 Jess Parrish Court Operations LLC	24-55589	5068	N/A	\$85,121.88	\$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> <p>As set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, 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. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 1550 Jess Parrish Court FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.</p>
5	BREVARD COUNTY TAX COLLECTOR	125 Alma Boulevard Operations LLC	24-55509	5069	N/A	\$45,426.55	\$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>As set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, the</p>

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								Debtors did not own the real property for this facility and instead leased this facility from their landlord, 125 Alma Boulevard FL Owner LLC. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 125 Alma Boulevard FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.
6	BREVARD COUNTY TAX COLLECTOR	125 Alma Boulevard Operations LLC	24-55509	5154	N/A	\$40,159.74	\$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 in 2023, meaning that 2024 real estate taxes are not the obligation of the Debtors. Accordingly, the Debtors are not liable for the asserted real property taxes.</p> <p>Moreover, as set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, 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. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 125 Alma Boulevard FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.</p>
7	BREVARD COUNTY TAX COLLECTOR	1550 Jess Parrish Court Operations LLC	24-55589	5155	N/A	\$75,307.62	\$75,307.62	The Claimant asserts a secured claim amount owed for unpaid 2024 real estate taxes. The Debtors divested this facility to a new operator in 2023, meaning that 2024 real estate taxes are not

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								<p>the obligation of the Debtors. Accordingly, the Debtors are not liable for the asserted real property taxes.</p> <p>Moreover, as set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, 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. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 1550 Jess Parrish Court FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.</p>
8	BROADAWAY, MILDRED	LaVie Care Centers, LLC	24-55507	2150	\$270.00	N/A	\$270.00	The Claimant asserts a priority claim amount owed for the remaining balance of resident trust account owed upon resident's death. According to the Debtors' books and records, the balance of the resident trust account was paid to Stanley County Clerk of Courts after the resident passed away in May 2024. Accordingly, the Debtors do not believe that they are liable for any amounts associated with this resident trust account.
9	CHAPMAN, MARYANN	LaVie Care Centers, LLC	24-55507	919	\$3,219.40	N/A	\$3,219.40	The Claimant asserts a priority claim amount owed for unpaid vacation hours. The corresponding facilities were divested by the Debtors to a new operator in 2023 and the Debtors' PTO policy did not require payment of unpaid vacation hours to non-union employees at the time of the facility divestiture. Accordingly, the Debtors are not liable for the asserted amounts of unpaid PTO.

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10	DOUGLAS COUNTY, NEBRASKA	LaVie Care Centers, LLC	24-55507	5279	\$9,185.32	N/A	\$9,185.32	The Claimant asserts a priority claim amount owed for “prepetition personal property taxes for the years 2016 and 2023.” The Debtors divested this facility in August 2016 and the new operator was responsible for payment of \$5,709.77 in TPP tax for 2016. The remaining \$3,475.55 is TPP tax for 2023 that was billed to Azria Health at Montclair, an entity that is not associated with the Debtors. Accordingly, the Debtors are not liable for the asserted personal property taxes.
11	DUVAL COUNTY TAX COLLECTOR	9355 San Jose Boulevard Operations LLC	24-55717	5178	N/A	\$86,814.33	\$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>As set forth in the Debtors’ <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, 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. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 9355 San Jose Boulevard Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.</p>
12	FIELDS, JESSICA	LaVie Care Centers, LLC	24-55507	691	\$462.24	N/A	\$462.24	The Claimant asserts a priority claim amount owed for “money withheld from wages.” Claimant was hired 11/10/2020 and as a new hire, Claimant elected \$80,000 in voluntary life insurance, which is guaranteed issue as a new hire up to \$150,000. As a new hire, Claimant also

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								<p>elected accident coverage for employee only. The cost of the voluntary life insurance was \$4.06 per pay period and the accident coverage cost was \$4.50 per pay period. Claimant submitted Evidence of Insurability for Spouse Voluntary Life in the amount of \$40,000 and UNUM Closed that request on 2/3/2022. Voluntary Spouse Life was never withheld from her paycheck. Claimant's New Hire Enrollment for 2022 and 2023 were both passive. Existing benefit elections rolled over unless the employee completed Open Enrollment to make changes. Claimant never completed Open Enrollment and, as a result, Claimant had \$80,000 in Voluntary Life and Accident Coverage Employee Only from 2/1/2021 through her last day of employment (6/23/2023). The Debtors submit that no additional liability is owed to the Claimant.</p>
13	FORD-COATES, BARBARA, TAX COLLECTOR	741 South Beneva Road Operations LLC	24-55550	1409	\$151,282.01	\$151,282.01	\$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>As set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, the Debtors do not own the real property for this facility and instead previously leased this facility from their landlord, 741 S. Beneva Rd FL Owner</p>

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#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Total Claim Amount	Reason for Disallowance
								LLC. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 741 S. Beneva Rd FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.
14	GEORGIA DEPARTMENT OF REVENUE	Orange Park Facility Operations, LLC	24-55545	5245	\$242.04	N/A	\$450.66	The Claimant asserts a priority claim amount owed for “state taxes” for 2017 and 2024. The Debtor filed all returns for 2017 and is unaware of any amounts outstanding. Moreover, the facility associated with this Debtor entity was divested to a new operator in 2023. Accordingly, any amounts owed for 2024 are the obligation of the new operator, not the Debtors.
15	GRANT, VANESSA	LaVie Care Centers, LLC	24-55507	907	\$3,360.00	\$3,360.00	\$3,360.00	The Claimant asserts amounts owed for “sick leave and vacation” entitled to secured and priority treatment without explanation. As a general matter, the Debtors’ PTO policy does not require payment of unpaid vacation hours to non-union employees. Accordingly, the Debtors are not liable for the asserted amounts. As set forth in an objection filed by the Debtors contemporaneously herewith with respect to asserted secured amounts, the asserted amount also does not qualify as a secured claim.
16	HAZEN, PAMELA	LaVie Care Centers, LLC	24-55507	1999	\$4,887.60	N/A	\$4,887.60	The Claimant asserts a priority claim amount owed for “unpaid PTO time and sick time.” The corresponding facility was divested by the Debtors to a new operator in 2023 and, as required under the applicable collective bargaining agreement and as set forth in the materials provided with the proof of claim, the Debtors paid 60% of Claimant’s outstanding PTO time to her at the time of the facility divestiture. The collective bargaining agreement did not require any additional payments

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								to be made and therefore, the Debtors are not liable for the remaining amount of unpaid PTO and sick time asserted.
17	INDIAN RIVER COUNTY	Vero Beach Facility Operations, LLC	24-55587	5110	N/A	\$7,067.81	\$7,067.81	The Claimant asserts a secured claim amount owed for personal property taxes in 2024. 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 in 2024. Moreover, 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 are not liable for the asserted personal property taxes..
18	KEARSE, MARY J.	LaVie Care Centers, LLC	24-55507	2415	\$6,000–7,000	N/A	Blank	The Claimant asserts a priority claim amount owed for unpaid PTO. The corresponding facility was divested by the Debtors to a new operator in 2023 and the Debtors' PTO policy did not require payment of unpaid PTO to non-union employees at the time of the facility divestiture. Accordingly, the Debtors are not liable for the asserted amounts of unpaid PTO.
19	MACDONALD, KIMBERLY K.	LaVie Care Centers, LLC	24-55507	624	\$1,030.48	N/A	\$1,030.48	The Claimant asserts an amount owed for "services performed" as an activity director at one of the Debtors' former facilities. The corresponding facility was divested by the Debtors to a new operator in December 2023 and the signature block in the Proof of Claim states that the Claimant is an employee of the new operator. Moreover, the amounts set forth by Claimant arose on June 14, 2024 and July 1, 2024, over six months following divestiture of the applicable facility and after the Petition Date. Accordingly, the Debtors are not liable for the asserted amounts owed to the

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								Claimant; rather, this is an obligation of the new operator.
20	MICHIGAN DEPARTMENT OF TREASURY	Swan Pointe Facility Operations LLC	24-55775	5175	\$748.78	N/A	\$899.69	The Claimant asserts outstanding priority tax amounts for September 2017 and the calendar year of 2016. The Debtor filed its tax return via ADP in 2017 with respect to these amounts and are unaware of any amounts outstanding with respect to the same. Moreover, this facility was divested by the Debtors to a new operator on 9/18/17 and there were no wages paid to any employee post-divestiture. Accordingly, the Debtors are not liable for the asserted amounts of unpaid Michigan taxes.
21	MISSISSIPPI DEPARTMENT OF REVENUE	Level Up Staffing, LLC	24-55586	1021	\$300.00	N/A	\$300.00	The Claimant asserts an outstanding priority amount owed for “state taxes,” specifically withholding tax assessments for the period ending May 31, 2024. The Debtor filed its tax return via ADP, which reflects payment of these amounts. Accordingly, the Debtors are not liable for the asserted amounts of unpaid Mississippi taxes.
22	MORALES, LUZ	9035 Bryan Dairy Road Operations LLC	24-55707	714	\$831.44	N/A	\$831.44	The Claimant asserts a priority claim owed for “PTO earned from company.” The corresponding facility was divested by the Debtors to a new operator in 2023 and the Debtors’ PTO policy did not require payment of unpaid PTO to non-union employees at the time of the facility divestiture. Accordingly, the Debtors are not liable for the Claimant’s asserted amounts of unpaid PTO.
23	NM TAXATION & REVENUE DEPARTMENT	Centennial Healthcare Management Company	24-55655	5246	\$161.88	N/A	\$473.28	The Claimant asserts a priority claim owed for New Mexico corporate income taxes for 2023; however, this Debtor entity has no nexus to New Mexico and the Debtors have no record of a return ever being filed for this entity in New Mexico. The only New Mexico facility under the Centennial Healthcare Management umbrella was divested by the Debtors in 2017. Accordingly, the Debtors do

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								not believe they are liable for the asserted New Mexico corporate income taxes.
24	NORTH CAROLINA DEPARTMENT OF REVENUE	Cardinal North Carolina HealthCare, LLC	24-55600	1077	\$3,165.33	N/A	\$3,741.60	The Claimant asserts a priority claim amount owed for “taxes,” specifically withholding tax assessments for the period ending December 31, 2016. The Debtor filed its tax return in January 2017 via ADP for these amounts, among others, and are not aware of any amounts outstanding. Accordingly, the Debtors do not believe they are liable for the asserted amounts of unpaid North Carolina taxes.
25	OHIO DEPARTMENT OF COMMERCE, BUREAU OF WAGE AND HOUR ADMINISTRATION	Westerville Facility Operations, LLC	24-55662	2492	\$217.15	N/A	\$651.45	The Claimant asserts priority claim amount owed for “minimum wages and statutory damages” for two employees purportedly employed by the Debtors in 2023. However, the Debtors divested this facility in 2017 and the Debtors have no record of these two employees in their payroll records, presumably because the claim relates to a payroll period after the Debtors divested the facility. As such, the Debtors are not liable for the amounts asserted.
26	OHIO DEPARTMENT OF COMMERCE, BUREAU OF WAGE AND HOUR ADMINISTRATION	Ridgewood Facility Operations, LLC	24-55720	2834	\$250.80	N/A	\$752.40	The Claimant asserts a priority claim amount owed for “minimum wages and statutory damages” for one employee purportedly employed by the Debtors in 2024. However, the Debtors divested this facility in 2017 and the Debtors have no record of this employee in their payroll records, presumably because the claim relates to a payroll period after the Debtors divested the facility. As such, the Debtors are not liable for the amounts asserted.
27	OHIO DEPARTMENT OF TAXATION	Swan Pointe Facility Operations, LLC	24-55775	816	\$1,388.74	N/A	\$1,738.74	The Claimant asserts a priority claim amount owed for “Ohio taxes,” specifically school district withholding tax assessments for 2017. The Debtor filed its return for tax withholdings in 2017 via ADP and are not aware of any amounts owed to

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								this Claimant. Accordingly, the Debtors are not liable for the asserted amounts of unpaid Ohio taxes.
28	OHIO DEPARTMENT OF TAXATION	Briley Facility Operations, LLC	24-55572	818	\$1,195.36	N/A	\$1,504.76	The Claimant asserts a priority claim amount owed for use taxes in Ohio. The facility associated with this Debtor is located in Tennessee, not Ohio, and this Debtor does not have any connection to Ohio to its knowledge. Accordingly, the Debtors do not believe they are liable for the asserted amounts of unpaid Ohio taxes.
29	POWER, JOHN, ALACHUA COUNTY TAX COLLECTOR	6700 NW 10th Place Operations LLC	24-55700	5235	N/A	\$251,518.76	\$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>As set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, 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. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 6700 NW 10th Place FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.</p>

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30	PUMAREJO, ALYSSA	9035 Bryan Dairy Road Operations LLC	24-55707	715	\$733.59	N/A	\$733.59	The Claimant asserts priority claim amount owed for “unpaid PTO.” The corresponding facility was divested by the Debtors to a new operator in 2023 and the Debtors’ PTO policy did not require payment of unpaid PTO to non-union employees at the time of the facility divestiture. Accordingly, the Debtors are not liable for the asserted amounts of unpaid PTO.
31	RINDOSH, JUSTINE	LaVie Care Centers, LLC	24-55507	728	\$4,155.00	N/A	\$4,155.00	The Claimant asserts priority claim amount owed for “earned PTO/sick time.” The corresponding facility was divested by the Debtors to a new operator in 2023 and the Debtors’ PTO policy did not require payment of unpaid PTO to non-union employees at the time of the facility divestiture. Accordingly, the Debtors are not liable for the asserted amounts of unpaid PTO.
32	SAENZ, TERESA	LaVie Care Centers, LLC	24-55507	782	\$54.12	N/A	\$54.12	The Claimant asserts a priority claim amount owed for “401k contribution” pursuant to Bankruptcy Code section 507(a)(5). However, this employee was previously termed and the Debtors’ 401(k) provider, Ameritas, has likely already distributed these funds through the Quarterly Force Out Process. Accordingly, the Debtors do not believe they are liable for the asserted amount.
33	SARASOTA COUNTY TAX COLLECTOR	1507 South Tuttle Avenue Operations LLC	24-55583	1407	\$316,134.13	\$316,134.13	\$316,134.13	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.

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								As set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, 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. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 1507 South Tuttle Avenue FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.
34	SARASOTA COUNTY TAX COLLECTOR	741 South Beneva Road Operations LLC	24-55550	1408	\$167,734.38	\$167,734.38	\$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>As set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, 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. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 741 S. Beneva Rd FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As</p>

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								such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.
35	SARASOTA COUNTY TAX COLLECTOR	1026 Albee Farm Road Operations LLC	24-55562	1410	\$181,627.77	\$181,627.77	\$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, meaning that only the 2023 real estate taxes potentially remain outstanding at this time.</p> <p>As set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, 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. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 1026 Albee Farm Rd FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.</p>
36	SARASOTA COUNTY TAX COLLECTOR	1507 South Tuttle Avenue Operations LLC	24-55583	1421	\$316,134.13	\$316,134.13	\$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.
37	SEMINOLE COUNTY TAX COLLECTOR	West Altamonte Facility	24-55654	5100	N/A	\$6,530.85	\$6,530.85	The Claimant asserts a secured claim for estimated 2023 TPP taxes. The Debtors divested this facility to a new operator in May 2022 and did not own

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		Operations, LLC						TPP property in 2023. Accordingly, the Debtors are not liable for the asserted TPP taxes.
38	STATE OF NEW JERSEY – DIVISION OF TAXATION BANKRUPTCY UNIT	Stratford Facility Operations, LLC	24-55768	5143	\$62,500.00	N/A	\$62,500.00	The Claimant asserts an unspecific New Jersey tax for the period beginning in April 2018 and ending in June 2024. The Debtors divested this facility on 5/1/17 and there were never any operations in New Jersey to the Debtors’ knowledge. Rather, the facility associated with this Debtor is located in Tennessee. Accordingly, the Debtors do not believe they are liable for the asserted amounts of New Jersey taxes.
39	TESFA-GIRMA, BINIAM	LaVie Care Centers, LLC	24-55507	805	\$1,690.00	N/A	\$1,690.00	The Claimant asserts priority claim amount owed for “owed PTO time.” The corresponding facility was divested by the Debtors to a new operator in 2023 and the Debtors’ PTO policy did not require payment of unpaid PTO to non-union employees at the time of the facility divestiture. Accordingly, the Debtors are not liable for the asserted amounts of unpaid PTO.
40	TREASURER, GOOCHLAND COUNTY	Envoy of Goochland, LLC	24-55615	1807	N/A	\$71.72	\$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. Accordingly, the Debtors are not liable for the tangible property taxes associated therewith.

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' TWELFTH OMNIBUS OBJECTION
TO PROOFS OF CLAIM LISTED ON SCHEDULE 1**

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

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-in-possession (collectively, the “Debtors”) for entry of an order disallowing and expunging the claims identified on Schedule 1 attached hereto (collectively, the “No Liability 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 No Liability Claims are disallowed and expunged in their entirety.

3. 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 No Liability Claims on separate grounds.

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

5. This Court shall retain jurisdiction with respect to any matters, claims, rights, or disputes arising from or relating to the implementation of this Order.

END OF DOCUMENT

Prepared and presented by:

/s/ Daniel M. Simon

Daniel M. Simon (Georgia Bar No. 690075)

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Counsel for the Debtors and Debtors-in-Possession

SCHEDULE 1

No Liability Claims								
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Total Claim Amount	Reason for Disallowance
1	ADAMS, ANGELA	LaVie Care Centers, LLC	24-55507	4975	\$2,000-4,000	N/A	BLANK	The Claimant asserts a priority claim amount owed for unpaid PTO. The corresponding facilities were divested by the Debtors to a new operator in 2023 and the Debtors' PTO policy did not require payment of unpaid PTO to non-union employees at the time of the facility divestiture. Accordingly, the Debtors are not liable for the asserted amounts of unpaid PTO. Additionally, the claim was filed after the General Bar Date and therefore should be disallowed in its entirety, as reflected in the <i>Debtors' Third Omnibus Objection to Late-Filed Claims</i> [Docket No. 947].
2	BETTS, GWENDOLYN	Consulate Facility Leasing, LLC	24-55508	829	\$4,433.25	N/A	\$4,433.25	The Claimant asserts a priority claim amount owed for earned PTO/sick time. The corresponding facility was divested by the Debtors to a new operator in 2023 and the Debtors' PTO policy did not require payment of unpaid PTO to non-union employees at the time of the facility divestiture. Accordingly, the Debtors are not liable for the asserted amounts of unpaid PTO.
3	BREVARD COUNTY TAX COLLECTOR	5405 Babcock Street Operations LLC	24-55689	5067	N/A	\$85,424.41	\$85,424.41	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. As set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, 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. As reflected in the delinquent tax invoices attached to

No Liability Claims								
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Total Claim Amount	Reason for Disallowance
								the proof of claim, the real property owner, 5405 Babcock St NE FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.
4	BREVARD COUNTY TAX COLLECTOR	1550 Jess Parrish Court Operations LLC	24-55589	5068	N/A	\$85,121.88	\$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> <p>As set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, 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. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 1550 Jess Parrish Court FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.</p>
5	BREVARD COUNTY TAX COLLECTOR	125 Alma Boulevard Operations LLC	24-55509	5069	N/A	\$45,426.55	\$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>As set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, the</p>

No Liability Claims								
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Total Claim Amount	Reason for Disallowance
								Debtors did not own the real property for this facility and instead leased this facility from their landlord, 125 Alma Boulevard FL Owner LLC. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 125 Alma Boulevard FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.
6	BREVARD COUNTY TAX COLLECTOR	125 Alma Boulevard Operations LLC	24-55509	5154	N/A	\$40,159.74	\$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 in 2023, meaning that 2024 real estate taxes are not the obligation of the Debtors. Accordingly, the Debtors are not liable for the asserted real property taxes.</p> <p>Moreover, as set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, 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. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 125 Alma Boulevard FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.</p>
7	BREVARD COUNTY TAX COLLECTOR	1550 Jess Parrish Court Operations LLC	24-55589	5155	N/A	\$75,307.62	\$75,307.62	The Claimant asserts a secured claim amount owed for unpaid 2024 real estate taxes. The Debtors divested this facility to a new operator in 2023, meaning that 2024 real estate taxes are not

No Liability Claims								
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Total Claim Amount	Reason for Disallowance
								<p>the obligation of the Debtors. Accordingly, the Debtors are not liable for the asserted real property taxes.</p> <p>Moreover, as set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, 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. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 1550 Jess Parrish Court FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.</p>
8	BROADAWAY, MILDRED	LaVie Care Centers, LLC	24-55507	2150	\$270.00	N/A	\$270.00	<p>The Claimant asserts a priority claim amount owed for the remaining balance of resident trust account owed upon resident's death. According to the Debtors' books and records, the balance of the resident trust account was paid to Stanley County Clerk of Courts after the resident passed away in May 2024. Accordingly, the Debtors do not believe that they are liable for any amounts associated with this resident trust account.</p>
9	CHAPMAN, MARYANN	LaVie Care Centers, LLC	24-55507	919	\$3,219.40	N/A	\$3,219.40	<p>The Claimant asserts a priority claim amount owed for unpaid vacation hours. The corresponding facilities were divested by the Debtors to a new operator in 2023 and the Debtors' PTO policy did not require payment of unpaid vacation hours to non-union employees at the time of the facility divestiture. Accordingly, the Debtors are not liable for the asserted amounts of unpaid PTO.</p>

No Liability Claims								
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Total Claim Amount	Reason for Disallowance
10	DOUGLAS COUNTY, NEBRASKA	LaVie Care Centers, LLC	24-55507	5279	\$9,185.32	N/A	\$9,185.32	The Claimant asserts a priority claim amount owed for “prepetition personal property taxes for the years 2016 and 2023.” The Debtors divested this facility in August 2016 and the new operator was responsible for payment of \$5,709.77 in TPP tax for 2016. The remaining \$3,475.55 is TPP tax for 2023 that was billed to Azria Health at Montclair, an entity that is not associated with the Debtors. Accordingly, the Debtors are not liable for the asserted personal property taxes.
11	DUVAL COUNTY TAX COLLECTOR	9355 San Jose Boulevard Operations LLC	24-55717	5178	N/A	\$86,814.33	\$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>As set forth in the Debtors’ <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, 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. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 9355 San Jose Boulevard Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.</p>
12	FIELDS, JESSICA	LaVie Care Centers, LLC	24-55507	691	\$462.24	N/A	\$462.24	The Claimant asserts a priority claim amount owed for “money withheld from wages.” Claimant was hired 11/10/2020 and as a new hire, Claimant elected \$80,000 in voluntary life insurance, which is guaranteed issue as a new hire up to \$150,000. As a new hire, Claimant also

No Liability Claims								
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Total Claim Amount	Reason for Disallowance
								<p>elected accident coverage for employee only. The cost of the voluntary life insurance was \$4.06 per pay period and the accident coverage cost was \$4.50 per pay period. Claimant submitted Evidence of Insurability for Spouse Voluntary Life in the amount of \$40,000 and UNUM Closed that request on 2/3/2022. Voluntary Spouse Life was never withheld from her paycheck. Claimant's New Hire Enrollment for 2022 and 2023 were both passive. Existing benefit elections rolled over unless the employee completed Open Enrollment to make changes. Claimant never completed Open Enrollment and, as a result, Claimant had \$80,000 in Voluntary Life and Accident Coverage Employee Only from 2/1/2021 through her last day of employment (6/23/2023). The Debtors submit that no additional liability is owed to the Claimant.</p>
13	FORD-COATES, BARBARA, TAX COLLECTOR	741 South Beneva Road Operations LLC	24-55550	1409	\$151,282.01	\$151,282.01	\$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>As set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, the Debtors do not own the real property for this facility and instead previously leased this facility from their landlord, 741 S. Beneva Rd FL Owner</p>

No Liability Claims								
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Total Claim Amount	Reason for Disallowance
								LLC. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 741 S. Beneva Rd FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.
14	GEORGIA DEPARTMENT OF REVENUE	Orange Park Facility Operations, LLC	24-55545	5245	\$242.04	N/A	\$450.66	The Claimant asserts a priority claim amount owed for “state taxes” for 2017 and 2024. The Debtor filed all returns for 2017 and is unaware of any amounts outstanding. Moreover, the facility associated with this Debtor entity was divested to a new operator in 2023. Accordingly, any amounts owed for 2024 are the obligation of the new operator, not the Debtors.
15	GRANT, VANESSA	LaVie Care Centers, LLC	24-55507	907	\$3,360.00	\$3,360.00	\$3,360.00	The Claimant asserts amounts owed for “sick leave and vacation” entitled to secured and priority treatment without explanation. As a general matter, the Debtors’ PTO policy does not require payment of unpaid vacation hours to non-union employees. Accordingly, the Debtors are not liable for the asserted amounts. As set forth in an objection filed by the Debtors contemporaneously herewith with respect to asserted secured amounts, the asserted amount also does not qualify as a secured claim.
16	HAZEN, PAMELA	LaVie Care Centers, LLC	24-55507	1999	\$4,887.60	N/A	\$4,887.60	The Claimant asserts a priority claim amount owed for “unpaid PTO time and sick time.” The corresponding facility was divested by the Debtors to a new operator in 2023 and, as required under the applicable collective bargaining agreement and as set forth in the materials provided with the proof of claim, the Debtors paid 60% of Claimant’s outstanding PTO time to her at the time of the facility divestiture. The collective bargaining agreement did not require any additional payments

No Liability Claims								
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Total Claim Amount	Reason for Disallowance
								to be made and therefore, the Debtors are not liable for the remaining amount of unpaid PTO and sick time asserted.
17	INDIAN RIVER COUNTY	Vero Beach Facility Operations, LLC	24-55587	5110	N/A	\$7,067.81	\$7,067.81	The Claimant asserts a secured claim amount owed for personal property taxes in 2024. 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 in 2024. Moreover, 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 are not liable for the asserted personal property taxes..
18	KEARSE, MARY J.	LaVie Care Centers, LLC	24-55507	2415	\$6,000–7,000	N/A	Blank	The Claimant asserts a priority claim amount owed for unpaid PTO. The corresponding facility was divested by the Debtors to a new operator in 2023 and the Debtors' PTO policy did not require payment of unpaid PTO to non-union employees at the time of the facility divestiture. Accordingly, the Debtors are not liable for the asserted amounts of unpaid PTO.
19	MACDONALD, KIMBERLY K.	LaVie Care Centers, LLC	24-55507	624	\$1,030.48	N/A	\$1,030.48	The Claimant asserts an amount owed for "services performed" as an activity director at one of the Debtors' former facilities. The corresponding facility was divested by the Debtors to a new operator in December 2023 and the signature block in the Proof of Claim states that the Claimant is an employee of the new operator. Moreover, the amounts set forth by Claimant arose on June 14, 2024 and July 1, 2024, over six months following divestiture of the applicable facility and after the Petition Date. Accordingly, the Debtors are not liable for the asserted amounts owed to the

No Liability Claims								
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Total Claim Amount	Reason for Disallowance
								Claimant; rather, this is an obligation of the new operator.
20	MICHIGAN DEPARTMENT OF TREASURY	Swan Pointe Facility Operations LLC	24-55775	5175	\$748.78	N/A	\$899.69	The Claimant asserts outstanding priority tax amounts for September 2017 and the calendar year of 2016. The Debtor filed its tax return via ADP in 2017 with respect to these amounts and are unaware of any amounts outstanding with respect to the same. Moreover, this facility was divested by the Debtors to a new operator on 9/18/17 and there were no wages paid to any employee post-divestiture. Accordingly, the Debtors are not liable for the asserted amounts of unpaid Michigan taxes.
21	MISSISSIPPI DEPARTMENT OF REVENUE	Level Up Staffing, LLC	24-55586	1021	\$300.00	N/A	\$300.00	The Claimant asserts an outstanding priority amount owed for “state taxes,” specifically withholding tax assessments for the period ending May 31, 2024. The Debtor filed its tax return via ADP, which reflects payment of these amounts. Accordingly, the Debtors are not liable for the asserted amounts of unpaid Mississippi taxes.
22	MORALES, LUZ	9035 Bryan Dairy Road Operations LLC	24-55707	714	\$831.44	N/A	\$831.44	The Claimant asserts a priority claim owed for “PTO earned from company.” The corresponding facility was divested by the Debtors to a new operator in 2023 and the Debtors’ PTO policy did not require payment of unpaid PTO to non-union employees at the time of the facility divestiture. Accordingly, the Debtors are not liable for the Claimant’s asserted amounts of unpaid PTO.
23	NM TAXATION & REVENUE DEPARTMENT	Centennial Healthcare Management Company	24-55655	5246	\$161.88	N/A	\$473.28	The Claimant asserts a priority claim owed for New Mexico corporate income taxes for 2023; however, this Debtor entity has no nexus to New Mexico and the Debtors have no record of a return ever being filed for this entity in New Mexico. The only New Mexico facility under the Centennial Healthcare Management umbrella was divested by the Debtors in 2017. Accordingly, the Debtors do

No Liability Claims								
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Total Claim Amount	Reason for Disallowance
								not believe they are liable for the asserted New Mexico corporate income taxes.
24	NORTH CAROLINA DEPARTMENT OF REVENUE	Cardinal North Carolina HealthCare, LLC	24-55600	1077	\$3,165.33	N/A	\$3,741.60	The Claimant asserts a priority claim amount owed for “taxes,” specifically withholding tax assessments for the period ending December 31, 2016. The Debtor filed its tax return in January 2017 via ADP for these amounts, among others, and are not aware of any amounts outstanding. Accordingly, the Debtors do not believe they are liable for the asserted amounts of unpaid North Carolina taxes.
25	OHIO DEPARTMENT OF COMMERCE, BUREAU OF WAGE AND HOUR ADMINISTRATION	Westerville Facility Operations, LLC	24-55662	2492	\$217.15	N/A	\$651.45	The Claimant asserts priority claim amount owed for “minimum wages and statutory damages” for two employees purportedly employed by the Debtors in 2023. However, the Debtors divested this facility in 2017 and the Debtors have no record of these two employees in their payroll records, presumably because the claim relates to a payroll period after the Debtors divested the facility. As such, the Debtors are not liable for the amounts asserted.
26	OHIO DEPARTMENT OF COMMERCE, BUREAU OF WAGE AND HOUR ADMINISTRATION	Ridgewood Facility Operations, LLC	24-55720	2834	\$250.80	N/A	\$752.40	The Claimant asserts a priority claim amount owed for “minimum wages and statutory damages” for one employee purportedly employed by the Debtors in 2024. However, the Debtors divested this facility in 2017 and the Debtors have no record of this employee in their payroll records, presumably because the claim relates to a payroll period after the Debtors divested the facility. As such, the Debtors are not liable for the amounts asserted.
27	OHIO DEPARTMENT OF TAXATION	Swan Pointe Facility Operations, LLC	24-55775	816	\$1,388.74	N/A	\$1,738.74	The Claimant asserts a priority claim amount owed for “Ohio taxes,” specifically school district withholding tax assessments for 2017. The Debtor filed its return for tax withholdings in 2017 via ADP and are not aware of any amounts owed to

No Liability Claims								
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Total Claim Amount	Reason for Disallowance
								this Claimant. Accordingly, the Debtors are not liable for the asserted amounts of unpaid Ohio taxes.
28	OHIO DEPARTMENT OF TAXATION	Briley Facility Operations, LLC	24-55572	818	\$1,195.36	N/A	\$1,504.76	The Claimant asserts a priority claim amount owed for use taxes in Ohio. The facility associated with this Debtor is located in Tennessee, not Ohio, and this Debtor does not have any connection to Ohio to its knowledge. Accordingly, the Debtors do not believe they are liable for the asserted amounts of unpaid Ohio taxes.
29	POWER, JOHN, ALACHUA COUNTY TAX COLLECTOR	6700 NW 10th Place Operations LLC	24-55700	5235	N/A	\$251,518.76	\$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>As set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, 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. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 6700 NW 10th Place FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.</p>

No Liability Claims								
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Total Claim Amount	Reason for Disallowance
30	PUMAREJO, ALYSSA	9035 Bryan Dairy Road Operations LLC	24-55707	715	\$733.59	N/A	\$733.59	The Claimant asserts priority claim amount owed for “unpaid PTO.” The corresponding facility was divested by the Debtors to a new operator in 2023 and the Debtors’ PTO policy did not require payment of unpaid PTO to non-union employees at the time of the facility divestiture. Accordingly, the Debtors are not liable for the asserted amounts of unpaid PTO.
31	RINDOSH, JUSTINE	LaVie Care Centers, LLC	24-55507	728	\$4,155.00	N/A	\$4,155.00	The Claimant asserts priority claim amount owed for “earned PTO/sick time.” The corresponding facility was divested by the Debtors to a new operator in 2023 and the Debtors’ PTO policy did not require payment of unpaid PTO to non-union employees at the time of the facility divestiture. Accordingly, the Debtors are not liable for the asserted amounts of unpaid PTO.
32	SAENZ, TERESA	LaVie Care Centers, LLC	24-55507	782	\$54.12	N/A	\$54.12	The Claimant asserts a priority claim amount owed for “401k contribution” pursuant to Bankruptcy Code section 507(a)(5). However, this employee was previously termed and the Debtors’ 401(k) provider, Ameritas, has likely already distributed these funds through the Quarterly Force Out Process. Accordingly, the Debtors do not believe they are liable for the asserted amount.
33	SARASOTA COUNTY TAX COLLECTOR	1507 South Tuttle Avenue Operations LLC	24-55583	1407	\$316,134.13	\$316,134.13	\$316,134.13	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.

No Liability Claims								
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Total Claim Amount	Reason for Disallowance
								As set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, 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. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 1507 South Tuttle Avenue FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.
34	SARASOTA COUNTY TAX COLLECTOR	741 South Beneva Road Operations LLC	24-55550	1408	\$167,734.38	\$167,734.38	\$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>As set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, 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. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 741 S. Beneva Rd FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As</p>

No Liability Claims								
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Total Claim Amount	Reason for Disallowance
								such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.
35	SARASOTA COUNTY TAX COLLECTOR	1026 Albee Farm Road Operations LLC	24-55562	1410	\$181,627.77	\$181,627.77	\$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, meaning that only the 2023 real estate taxes potentially remain outstanding at this time.</p> <p>As set forth in the Debtors' <i>Tenth Omnibus Objection to Proofs of Claim Set Forth on Exhibits A-1, A-2, and A-3</i> filed contemporaneously herewith and incorporated herein by reference, 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. As reflected in the delinquent tax invoices attached to the proof of claim, the real property owner, 1026 Albee Farm Rd FL Owner LLC, is the ultimate obligor for these real estate taxes, not the Debtors. As such, the Debtors believe that they do not owe any liability with respect to these unpaid real estate taxes.</p>
36	SARASOTA COUNTY TAX COLLECTOR	1507 South Tuttle Avenue Operations LLC	24-55583	1421	\$316,134.13	\$316,134.13	\$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.
37	SEMINOLE COUNTY TAX COLLECTOR	West Altamonte Facility	24-55654	5100	N/A	\$6,530.85	\$6,530.85	The Claimant asserts a secured claim for estimated 2023 TPP taxes. The Debtors divested this facility to a new operator in May 2022 and did not own

No Liability Claims								
#	Claimant	Debtor	Case Number	Claim Number	Priority Claim Amount	Secured Claim Amount	Total Claim Amount	Reason for Disallowance
		Operations, LLC						TPP property in 2023. Accordingly, the Debtors are not liable for the asserted TPP taxes.
38	STATE OF NEW JERSEY – DIVISION OF TAXATION BANKRUPTCY UNIT	Stratford Facility Operations, LLC	24-55768	5143	\$62,500.00	N/A	\$62,500.00	The Claimant asserts an unspecific New Jersey tax for the period beginning in April 2018 and ending in June 2024. The Debtors divested this facility on 5/1/17 and there were never any operations in New Jersey to the Debtors' knowledge. Rather, the facility associated with this Debtor is located in Tennessee. Accordingly, the Debtors do not believe they are liable for the asserted amounts of New Jersey taxes.
39	TESFA-GIRMA, BINIAM	LaVie Care Centers, LLC	24-55507	805	\$1,690.00	N/A	\$1,690.00	The Claimant asserts priority claim amount owed for "owed PTO time." The corresponding facility was divested by the Debtors to a new operator in 2023 and the Debtors' PTO policy did not require payment of unpaid PTO to non-union employees at the time of the facility divestiture. Accordingly, the Debtors are not liable for the asserted amounts of unpaid PTO.
40	TREASURER, GOOCHLAND COUNTY	Envoy of Goochland, LLC	24-55615	1807	N/A	\$71.72	\$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. Accordingly, the Debtors are not liable for the tangible property taxes associated therewith.

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