

### IT IS ORDERED as set forth below:

Date: July 31, 2025	Parl Baisier
	Paul Baisier U.S. Bankruptcy Court Judge

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

	)
In re:	) Chapter 11
LAVIE CARE CENTERS, LLC, et al.,1	) Case No. 24-55507 (PMB)
Debtors.	) (Jointly Administered)
	) Related to Docket Nos. 1013, 1133

# STIPULATION AND AGREED ORDER RESETTING TO AUGUST 29, 2025 THE HEARING ON THE OBJECTION TO THE IRS SECURED CLAIMS OBJECTED TO IN THE THIRTEENTH OMNIBUS OBJECTION

This Stipulation and Agreed Order (this "Order") is hereby entered into by and among

(i) LaVie Care Centers, LLC ("LaVie") and its affiliates and subsidiaries as debtors and debtors-

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 <a href="https://www.veritaglobal.net/LaVie">https://www.veritaglobal.net/LaVie</a>. 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.



in-possession (collectively, the "<u>Debtors</u>") in the above-captioned chapter 11 cases (the "<u>Chapter 11 Cases</u>") and (ii) the Internal Revenue Service (the "<u>IRS</u>" and together with the Debtors, the "<u>Parties</u>") regarding the *Debtors' Thirteenth Omnibus Objection to Priority and Secured Tax Claims Filed by the Internal Revenue Service Listed on Exhibit A-1 and Exhibit A-2* [Docket No. 1013] (the "<u>Second IRS Claim Objection</u>"). In support thereof, the Parties hereby stipulate as follows:

## **RECITALS**

**WHEREAS**, on May 30, 2025, the Debtors filed the Second IRS Claim Objection, seeking entry of an order disallowing and expunging certain priority and secured claims filed by the IRS, including Claim No. 1085 and Claim No. 1150 (the "Secured IRS Priority Tax Claims");

WHEREAS, on July 15, 2025, the Court entered an agreed order, which among other things, continued the hearing with respect to the Secured IRS Priority Tax Claims to August 7, 2025 [Docket No. 1133]; and

WHEREAS, the Parties have negotiated in good faith and have agreed to a further adjournment of the Secured IRS Priority Tax Claims, as set forth herein.

## STIPULATION AND AGREED ORDER

- 1. This Stipulation shall have no force or effect unless and until approved by the Bankruptcy Court.
- 2. The hearing with respect to the Secured IRS Priority Tax Claims is continued to August 29, 2025 at 10:00 a.m. (prevailing Eastern Time) in Courtroom 1202 in the Richard B. Russell Federal Building and United States Courthouse, 75 Ted Turner Drive, SW, Atlanta, GA 30303.<sup>2</sup> The IRS' response deadline with respect to the Second IRS Claim Objection

Parties may attend the hearing in <u>Courtroom 1202 in the Richard B. Russell Federal Building and United States Courthouse</u>, 75 <u>Ted Turner Drive</u>, <u>SW</u>, <u>Atlanta</u>, <u>GA 30303</u> or virtually via <u>Judge Baisier's Virtual</u>

Case 24-55507-pmb Doc 1168 Filed 07/31/25 Entered 07/31/25 08:27:52 Desc Main Document Page 3 of 5

as it pertains to the Secured IRS Priority Tax Claims only is extended to August 22, 2025 at 4:00 p.m. (prevailing Eastern Time). All rights of the Debtors and the IRS with respect to the Secured IRS Priority Tax Claims and the Second IRS Claim Objection related thereto are hereby reserved.

- 3. This Court shall retain jurisdiction with respect to any matters, claims, rights, or disputes arising from or relating to the implementation of this Order.
- 4. Counsel for the Debtors, with the assistance of the Debtors' claims and noticing agent, shall cause this Order to be served on the attached distribution list and shall file a certificate of service within three (3) days from the entry of this Order.

END OF ORDER

Hearing Room. The link for the Virtual Hearing Room can be found on Judge Baisier's webpage at <a href="https://www.ganb.uscourts.gov/content/honorable-paul-m-baisier">https://www.ganb.uscourts.gov/content/honorable-paul-m-baisier</a> and is best used on a desktop or laptop computer but may be used on a phone or tablet. Participants' devices must have a camera and audio. You may also join the Virtual Hearing Room through the "Dial-In and Virtual Bankruptey Hearing Information" link at the top of the homepage of the Court's website, <a href="https://www.ganb.uscourts.gov">www.ganb.uscourts.gov</a>. Please review "Instructions for Appearing by Telephone and Video Conference" located under the "Hearing Information" tab on the judge's webpage prior to the hearing. You should be prepared to appear at the hearing via video, but you may leave your camera in the off position unless you are speaking or until the Court instructs otherwise. Unrepresented persons who do not have video capability may use the telephone dial-in information on the judge's webpage.

#### STIPULATED AND AGREED TO:

/s/ Daniel M. Simon

Daniel M. Simon (Georgia Bar No. 690075)

MCDERMOTT WILL & EMERY LLP

1180 Peachtree Street NE, Suite 3350

Atlanta, Georgia 30309

Telephone: (404) 260-8535 Facsimile: (404) 393-5260 Email: dsimon@mwe.com

- and -

Emily C. Keil (admitted pro hac vice)

MCDERMOTT WILL & EMERY LLP

Counsel for the Debtors and Debtors-in-Possession

444 West Lake Street, Suite 4000

Chicago, Illinois 60606

Telephone: (312) 372-2000 Facsimile: (312) 984-7700 Email: ekeil@mwe.com /s/ Hana C. Bilicki

Hana C. Bilicki

Trial Attorney

U.S. Department of Justice, Tax Division Civil Trial Section, Southern Region

Telephone: (202) 616-2904 Facsimile: (202) 514-4963

Email: Hana.Bilicki@usdoj.gov

Counsel to the Internal Revenue Service

#### **Distribution List**

LaVie Care Centers, LLC 1040 Crown Pointe Parkway, Suite 600 Atlanta, GA 30338

Daniel M. Simon McDermott Will & Emery LLP 1180 Peachtree Street NE, Suite 3350 Atlanta, GA 30309

Emily C. Keil McDermott Will & Emery LLP 444 West Lake Street, Suite 4000 Chicago, IL 60606

Jonathan S. Adams
Office of the United States Trustee
362 Richard Russell Federal Building
75 Ted Turner Drive, SW
Atlanta, GA 30303

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

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

Internal Revenue Service Attn: Rodnesha M. Harney 401 W. Peachtree St., NW Room 900, M/S 334-D Atlanta, GA 30308

Internal Revenue Service Attn: Letha Homer 401 W. Peachtree St., NW Room 900, M/S 334-D Atlanta, GA 30308

Internal Revenue Service Attn: Lisa D. Smith 401 W. Peachtree St., NW Room 900, M/S 334-D Atlanta, GA 30308 Internal Revenue Service Attn: Olguimar Garcia 401 W. Peachtree St., NW Room 900, M/S 334-D Atlanta, GA 30308

U.S. Department of Justice, Tax Division Attn: Hana Bilicki P.O. Box 14198 Washington, D.C. 20044

Ryniker Consultants, LLC Attn: Brian Ryniker 1178 Broadway, 3rd Floor #1505 New York, NY 10001

Francis J. Lawall
Troutman Pepper Hamilton Sanders LLP
3000 Two Logan Square, Eighteenth and Arch
Street
Philadelphia, PA 19103-2799

Deborah Kovsky-Apap Troutman Pepper Hamilton Sanders LLP 875 Third Avenue New York, NY 10022

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