

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

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| |) | |
| In re |) | Chapter 11 |
| LAVIE CARE CENTERS, LLC, <i>et al.</i> ¹ |) | Case No. 24-55507-PMB |
| Debtors. |) | (Jointly Administered) |
| |) | <u>Objection Deadline:</u> |
| |) | February 16, 2026, at 4:00 p.m. (ET) |
| |) | <u>Hearing Date:</u> |
| |) | February 23, 2026, at 10:00 a.m. (ET) |

**NOTICE OF HEARING AND DEADLINE TO RESPOND TO THE GUC TRUSTEE’S
SECOND OMNIBUS OBJECTION TO (I) AMENDED AND SUPERSEDED CLAIMS,
(II) REDUCED CLAIMS, (III) DUPLICATE CLAIMS, AND (IV) THE NO LIABILITY
CLAIMS FILED BY THE INTERNAL REVENUE SERVICE SET FORTH ON
EXHIBITS A-1 THROUGH A-4**

THIS IS AN OBJECTION TO YOUR CLAIM. SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND BY ANY FURTHER OBJECTION THAT MAY BE FILED. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON EXHIBITS A-1 THROUGH A-4 ATTACHED HERETO TO LEARN THE GROUNDS FOR THE OBJECTION PERTAINING TO THEIR CLAIMS AND THE RELIEF BEING SOUGHT BY THE GUC TRUSTEE.

PLEASE BE AWARE THAT THE GUC TRUSTEE IS ASKING THE COURT TO DISALLOW AND EXPUNGE OR MODIFY 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 GUC TRUSTEE 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 GUC TRUSTEE AND OTHER PARTIES INDICATED HEREIN BY FEBRUARY 16, 2026, AT 4:00 P.M. (PREVAILING EASTERN TIME). YOUR RESPONSE MUST STATE WHY THE OBJECTION IS NOT VALID. IF YOU DO NOT

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.kccllc.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.



TIMELY FILE A RESPONSE YOUR CLAIM MAY BE DISALLOWED, EXPUNGED, OR MODIFIED WITHOUT FURTHER NOTICE OR HEARING.

A HEARING (THE “HEARING”) ON THE OBJECTION AND ANY RESPONSES FILED THERETO WILL TAKE PLACE ON FEBRUARY 23, 2026, AT 10:00 A.M. (PREVAILING EASTERN TIME) BEFORE THE HONORABLE PAUL M. BAISIER AT THE UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF GEORGIA, 75 TED TURNER DR. SW, COURTROOM 1202, ATLANTA, GEORGIA 30303, WHICH MAY BE ATTENDED IN PERSON OR VIRTUALLY VIA THE COURT’S VIRTUAL HEARING ROOM. YOU MAY JOIN THE VIRTUAL HEARING ROOM THROUGH THE “DIAL-IN AND VIRTUAL BANKRUPTCY HEARING INFORMATION” LINK AT THE TOP OF THE HOMEPAGE OF THE COURT’S WEBSITE, WWW.GANB.USCOURTS.GOV, OR THE VIRTUAL HEARING ROOM LINK ON JUDGE BAISIER’S WEBPAGE, WHICH CAN BE FOUND AT [HTTPS://WWW.GANB.USCOURTS.GOV/CONTENT/HONORABLE-PAUL-MBAISIER](https://www.ganb.uscourts.gov/content/honorable-paul-mbaisier). 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 GUC TRUSTEE’S OR ANY PARTY IN INTEREST’S RIGHTS TO PURSUE FURTHER OBJECTIONS AGAINST THE CLAIMS LISTED ON EXHIBITS A-1, A-2, A-3, OR A-4 TO THIS OBJECTION.

Important Information Regarding the Objection

Grounds for the Objection. By the Objection, the GUC Trustee is seeking to disallow and expunge or modify the Claim(s) listed in the schedules attached hereto as Exhibit A-1, Exhibit A-2, and Exhibit A-3 on the grounds that either (i) the Claim was amended and superseded, (ii) the Claim should be reduced, (iii) the claim is duplicative of another claim, or (iv) the Debtors have no liability on such Claim.

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 portion of the Objection Procedures is embedded with this notice. You may also access the Objection Procedures at the link included in 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 February 16, 2026** (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 & Schulte 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 Locke LLP, 875 Third Avenue, New York, NY 10022, Attn: Deborah Kovsky-Apap (deborah.kovsky@troutman.com), and 1313 N. Market Street, Suite 1000, Wilmington, DE 19801, Attn: Tori L. Remington (tori.remington@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 GUC Trustee 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 GUC Trustee determines that discovery is necessary in advance of a hearing on an Objection, the GUC Trustee 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 Objection, 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 OR THE GUC TRUST; (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: January 16, 2026

TROUTMAN PEPPER LOCKE LLP

/s/ Tori L. Remington

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-and-

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Counsel for the GUC Trustee

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

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| LAVIE CARE CENTERS, LLC, <i>et al.</i> ¹ |) | | | | Case No. 24-55507-PMB |
| |) | | | | |
| Debtors. |) | | | | (Jointly Administered) |
| |) | | | | |
| |) | | | | |

GUC TRUSTEE’S SECOND OMNIBUS OBJECTION TO (I) AMENDED AND SUPERSEDED CLAIMS, (II) REDUCED CLAIMS, (III) DUPLICATE CLAIMS, AND (IV) A NO LIABILITY CLAIMS FILED BY THE INTERNAL REVENUE SERVICE SET FORTH ON EXHIBITS A-1 THROUGH A-4

THIS IS AN OBJECTION TO YOUR CLAIM. SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND BY ANY FURTHER OBJECTION THAT MAY BE FILED. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON EXHIBITS A-1, A-2, A-3, OR A-4 ATTACHED HERETO TO LEARN THE GROUNDS FOR THE OBJECTION PERTAINING TO THEIR CLAIMS AND THE RELIEF BEING SOUGHT BY THE GUC TRUSTEE.

PLEASE BE AWARE THAT THE GUC TRUSTEE IS ASKING THE COURT TO DISALLOW AND EXPUNGE OR MODIFY 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 GUC TRUSTEE 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 GUC TRUSTEE AND OTHER PARTIES INDICATED HEREIN BY FEBRUARY 16, 2026, AT 4:00 P.M. (PREVAILING EASTERN TIME). YOUR RESPONSE MUST STATE WHY THE OBJECTION IS NOT VALID. IF YOU DO NOT TIMELY FILE A RESPONSE YOUR CLAIM MAY BE DISALLOWED, EXPUNGED, OR MODIFIED WITHOUT FURTHER NOTICE OR HEARING.

THE RELIEF SOUGHT HEREIN IS WITHOUT PREJUDICE TO THE GUC TRUSTEE’S OR ANY PARTY’S RIGHTS TO PURSUE FURTHER OBJECTIONS AGAINST THE CLAIMS LISTED ON EXHIBITS A-1, A-2, A-3, OR A-4 TO THIS OBJECTION.

¹ The last four digits of LaVie Care Centers, LLC’s federal tax identification number are 5592. There are 282 Debtors in these chapter 11 cases, which are being jointly administered for procedural purposes only. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://www.kccllc.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.

Ryniker Consultants, LLC, in its capacity as the trustee (the “GUC Trustee”) for the trust (the “GUC Trust”) established on behalf of the above-captioned debtors and debtors-in-possession (the “Debtors”) pursuant to the *Debtors’ Modified Second Amended Combined Disclosure Statement and Joint Chapter 11 Plan of Reorganization* [D.I. 730-1] (the “Plan”), hereby objects (this “Objection”) to the (i) claims identified on **Exhibit A-1** attached to the Proposed Order (the “Amended and Superseded Claims”), (ii) the claims identified on **Exhibit A-2** attached to the Proposed Order (the “Reduced Claims”), (iii) the claims identified on **Exhibit A-3** attached to the Proposed Order (the “Duplicative Claims”), and (iv) the claims identified on **Exhibit A-4** attached to the Proposed Order (the “No Liability Claims”). In support of this Objection, the GUC Trustee respectfully represents as follows:

RELIEF REQUESTED

1. By this Objection, the GUC Trustee requests entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Proposed Order”), (i) disallowing and expunging the Amended and Superseded Claims on **Exhibit A-1**, the Duplicative Claims on **Exhibit A-3**, the No Liability Claims on **Exhibit A-4** and (ii) modifying the Reduced Claims as set forth on **Exhibit A-2**.

JURISDICTION

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

3. The predicates for the relief requested herein are 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

4. On June 2 and June 3, 2024 (the “Petition Date”), the Debtors each filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code with the Court (the “Chapter 11 Cases”). The Debtors remained in possession of their property and continued to operate their business as debtors-in-possession in accordance with Sections 1107 and 1108 of the Bankruptcy Code.

5. On June 13, 2024, the Office of the United States Trustee for Region 21 (the “U.S. Trustee”) appointed [D.I. 112] an official committee in the Chapter 11 Cases. No trustee or examiner has been appointed in the Chapter 11 Cases.

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

7. On 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' Plan. The Plan became effective on June 1, 2025 (the "Effective Date"). *See* Docket No. 1016.

8. In accordance with the Plan, the GUC Trust was formed on the Effective Date. The Plan grants the GUC Trustee, who oversees and administers the GUC Trust, the authority to reconcile and resolve claims of general unsecured creditors, including without limitation filing this Objection to the claims identified herein. *See* Plan, Art. VIII § J.

9. The GUC Trustee files this Objection in accordance with the Omnibus Claim Objection Procedures. *See* D.I. 1003.

BASIS FOR RELIEF REQUESTED

10. Section 502(a) of the Bankruptcy Code provides, in pertinent part, that a "claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). Once an objection to a claim is filed, the Court, after notice and a hearing, shall determine the allowed amount of the claim. *See* 11 U.S.C. § 502(b). 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. *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. Fed. R. Bankr. P. 3001(f); *In re Allegheny Int'l Inc.*, 954 F.2d at 173. A party wishing to dispute such a claim must produce evidence in sufficient force to negate the claim's prima facie validity. *In re Allegheny Int'l Inc.*, 954 F.2d at 173–74. In practice, the objecting party must produce evidence that would refute at least one of the allegations essential to the claim's legal sufficiency. *Id.* Once the 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.*; 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). The burden of persuasion is always on the claimant. See *In re Moss*, No. 94- 11959, 1995 WL 17005342, at *1 (Bankr. S.D. Ga. Sept. 28, 1995).

11. Pursuant to Bankruptcy Rule 3007(d), a debtor is permitted to file an omnibus objection to more than one claim if the objections are based on enumerated grounds, including that "they duplicate other claims . . . have been amended by subsequently filed proofs of claim . . . were not timely filed . . . were presented in a form that does not comply with applicable rules, and the objection states that the objector is unable to determine the validity of the claim because of the noncompliance . . . [or] they are interests, rather than claims . . ." Fed. R. Bankr. P. 3007(d). In addition, 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 or claims that fail to sufficiently specify the basis for the Claim or provide sufficient supporting documentation therefor. See Omnibus Claim Objection Procedures ¶¶ 1(b), (i). 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 ¶¶ 3–4.

12. In accordance with the foregoing, the GUC Trustee files this Objection to disallow and expunge the Amended and Superseded Claims, the Duplicative Claims, and the No Liability Claims and modify the Reduced Claims as set forth herein.

A. The Amended and Superseded Claims

13. The GUC Trustee objects to the Amended and Superseded Claims identified on **Exhibit A-1** to the Proposed Order. This Objection seeks to disallow and expunge only the general

unsecured portion of each Amended and Superseded Claim; the GUC Trustee does not object to the priority portions of such claims, many of which have already been addressed under the *Agreed Order Sustaining Debtors' First Omnibus Objection to Priority Tax Claims Filed by the Internal Revenue Service Set Forth on Schedule I* [D.I. 1060] entered by this Court in 2025.

14. The GUC Trustee and its advisors examined the Amended and Superseded Claims identified on **Exhibit A-1** annexed to the Proposed Order and determined that the Amended and Superseded Claims should be disallowed and expunged because such claims have been substantively amended by subsequently filed proofs of claim by the same claimant against the same Debtor on account of the same liability. In some cases, the answer to Question 4 in the proof of claim form (“Does this claim amend one already filed?”) for each “Remaining Claim” identified on **Exhibit A-1** confirms that such claim amends the applicable Amended and Superseded Claim. In other cases, the subsequently filed claim does not mark “yes” for Question 4, but the backup documentation appended to the claim shows that the subsequently filed claim was filed on account of the same liability as the originally filed claim. In these cases, the GUC Trustee asserts the original claim has been substantively amended and superseded and therefore should be disallowed and expunged.

15. The Amended and Superseded Claims should be disallowed and expunged in their entirety to reconcile and “clean up” the claims register in these cases and prevent holders of such claims from receiving a double recovery. Disallowing and expunging the Amended and Superseded Claims will not affect each “Remaining Claim” identified on **Exhibit A-1**, which will remain on the claims register unless withdrawn by the applicable claimants, consensually resolved by the parties, or disallowed by further order of the Court. The GUC Trustee expressly reserves all

rights to object to each “Remaining Claim” identified on **Exhibit A-1** on any basis under applicable law.

B. The Reduced Claims

16. The GUC Trustee objects to the Reduced Claims identified on **Exhibit A-2** to the Proposed Order. Upon review of the claims register in these cases and the Debtors’ books and records, including without limitation any notices provided by the Internal Revenue Service, the GUC Trustee has determined that the Debtors’ estates are liable for only a portion of the asserted Reduced Claims, which (as asserted) are inconsistent with the Debtors’ books and records.

17. Failing to modify each Reduced Claim would result in such creditor receiving an unwarranted excess recovery at the expense of other claimants in these cases. Accordingly, the GUC Trustee respectfully requests that the Reduced Claims be modified and reduced to the amount set forth on **Exhibit A-2**.

C. The Duplicative Claims

18. The GUC Trustee objects to the Duplicate Claims identified on **Exhibit A-3** to the Proposed Order. Upon review, the GUC Trustee has determined that each Duplicate Claim reflects a duplicative or substantially duplicative claim filed by a creditor. For example, the Duplicate Claim may have been filed on behalf of the same claimant, in the same amount and priority, or on account of the same alleged liability against the same debtor. Each Duplicate Claim also does not indicate that it amends a previously filed claim. Accordingly, the GUC Trustee seeks to disallow and expunge each Duplicate Claim listed under the column “Duplicate Claim to be Disallowed” on **Exhibit A-3**. Failing to disallow each Duplicate Claim would result in such creditor receiving double recovery on a single obligation.

19. For the foregoing reasons, the GUC Trustee objects to the Duplicate Claims and requests that this Court disallow and expunge the Duplicate Claims in their entirety. For the

avoidance of doubt, the corresponding surviving claim(s) listed under the column “Surviving Claim” on Exhibit A-3 shall not be affected by this Objection. However, the GUC Trustee reserves all rights to object to each “Surviving Claim” on any grounds permitted under applicable law.

D. The No Liability Claims

20. The GUC Trustee objects to the No Liability Claims identified on Exhibit A-4 to the Proposed Order. Upon review, the GUC Trustee has determined that the No Liability Claims reflect liabilities that have already been satisfied or are not the responsibility of the Debtors. Specifically, two of the No Liability Claims reflect claims that have already been satisfied, as evidenced by the Debtors’ books and records. The final No Liability Claim reflects a claim filed against “Group Resources of Iowa, LLC”—which is not a debtor in these Chapter 11 Cases. The No Liability Claims therefore reflect claims for which the Debtors are simply not liable or no longer liable. Failing to disallow and expunge the No Liability Claims would result in such creditor receiving a recovery to which it is not entitled at the expense of other claimants in these Chapter 11 Cases.

21. Based on the foregoing, the No Liability Claims on Exhibit A-4 should be disallowed and expunged in its entirety.

RESERVATION OF RIGHTS

22. The GUC Trustee hereby reserves all rights to further object to any claim described herein and to amend, modify, and/or supplement this Objection. In addition, the GUC Trustee reserves the right to object to all other claims filed in the Chapter 11 Cases in accordance with the Plan.

NOTICE

23. The GUC Trustee will provide notice of the Objection to: (a) the U.S. Trustee; (b) counsel to the Debtors; and (c) the holder (and counsel to such holder) of each Amended and Superseded Claim, Reduced Claim, Duplicative Claim and No Liability Claim. The GUC Trustee submits that no further notice is required.

**COMPLIANCE WITH OMNIBUS CLAIM OBJECTION
PROCEDURES AND LOCAL RULE 3007-1**

24. To the best of the GUC Trustee's knowledge and belief, this Objection, including its exhibits, materially complies with the Omnibus Claim Objection Procedures and Local Rule 3007-1, as may be modified by the Omnibus Claim Objection Procedures. To the extent that the Objection does not comply with the Omnibus Claim Objection Procedures or Local Rule 3007-1, as may be modified by the Omnibus claim Objection Procedures, the GUC Trustee submit that the deviations are immaterial and respectfully request that those requirements be waived.

WHEREFORE, the GUC Trustee respectfully requests that the Court enter the Proposed Order and grant such other and further relief to the GUC Trustee as the Court may deem proper.

Dated: January 16, 2026

TROUTMAN PEPPER LOCKE LLP

/s/ Tori L. Remington
Pierce E. Rigney (GA ID No. 656946)
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Counsel for the GUC Trustee

Exhibit A

Proposed Order

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

| | | |
|---|---|------------------------|
| |) | Chapter 11 |
| In re |) | |
| |) | Case No. 24-55507-PMB |
| LAVIE CARE CENTERS, LLC, <i>et al.</i> ¹ |) | |
| |) | (Jointly Administered) |
| Debtors. |) | |
| |) | Re: D.I. _____ |
| |) | |
| |) | |

**ORDER SUSTAINING THE GUC TRUSTEE’S SECOND OMNIBUS OBJECTION TO
(I) AMENDED AND SUPERSEDED CLAIMS, (II) REDUCED CLAIMS, (III)
DUPLICATE CLAIMS, AND (IV) NO LIABILITY CLAIMS FILED BY THE
INTERNAL REVENUE SERVICE**

Upon consideration of *The GUC Trustee’s Second Omnibus Objection to (I) Amended and Superseded Claims, (II) Reduced Claims, (III) Duplicative Claims, and (IV) The No Liability Claims Filed by the Internal Revenue Service* [_____] (the “Objection”)² filed by the GUC Trustee

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.kccllc.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 not defined herein are defined in the Objection.

seeking to disallow and expunge or modify the claims identified on **Exhibits A-1 through A-4** to this Order; 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 GUC Trustee having filed a notice setting the Objection and any responses thereto for a hearing on February 23, 2026, at 10:00 a.m. (ET) (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 reviewed and considered any response to the Objection; and having found 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** as set forth herein.
2. The Superseded and Amended Claims identified on **Exhibit A-1** hereto are hereby disallowed and expunged in their entirety. For the avoidance of doubt, this Order does not disallow, expunge, or otherwise affect each "Remaining Claim" identified on **Exhibit A-1**; *provided, however*, the GUC Trustee's right to object to each "Remaining Claim" on any basis under applicable law is hereby preserved.
3. The Reduced Claims identified on **Exhibit A-2** attached hereto are hereby modified and reduced as set forth on **Exhibit A-2**; *provided, however*, the GUC Trustee's right to object to

each Reduced Claim (as modified herein) on any other basis under applicable law is hereby preserved.

4. The Duplicate Claims identified on Exhibit A-3 hereto are hereby disallowed and expunged in their entirety. The GUC Trustee's rights to object to the "Surviving Claim" identified on Exhibit A-2 on any grounds permitted under applicable law are hereby preserved.

5. The No Liability Claims identified on Exhibit A-4 hereto are hereby disallowed and expunged in their entirety.

6. The GUC Trustee shall not make any cash or other distribution on account of the Amended and Superseded Claims, the Duplicate Claims, or the No Liability Claims disallowed by this Order.

7. The objection to each Claim addressed in the Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each Claim. Any stay of this Order pending appeal by any of the claimants subject to this Order shall only apply to the contested matter that involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters covered hereby.

8. The GUC Trustee is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.

9. The claims register in these chapter 11 cases may be revised to comport with this Order.

10. The GUC Trustee shall, within three (3) business days of entry of this Order, cause a copy of this Order to be served by electronic mail or first-class mail, as applicable, on all parties

served with the Objection, and a certificate of service confirming such service shall be filed promptly thereafter.

11. This Court shall retain jurisdiction over all affected parties with respect to any matters, claims, or rights arising from or related to the implementation and interpretation of this Order.

END OF DOCUMENT

Prepared and Presented by:

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Attorneys for the GUC Trustee

Exhibit A-1

Amended and Superseded Claims

| <u>#</u> | <u>Claimant</u> | <u>Claim Number to be Disallowed</u> | <u>Debtor Identified</u> | <u>Asserted GUC Claim Amount</u> | <u>Remaining Claim</u> | <u>Remaining GUC Claim Amount</u> | <u>Reason for Disallowance of Original GUC Claim</u> |
|-----------------|---|---|--|---|-------------------------------|--|---|
| 1. | Department of Treasury - Internal Revenue Service | 1092 | 1010 Carpenters Way Operations LLC | \$13,295.77 | 5310 | \$0.00 | The original claim has been substantively amended and superseded. |
| 2. | Department of Treasury - Internal Revenue Service | 1067 | 1111 Drury Lane Operations LLC | \$2,992.50 | 5343 | \$0.00 | The original claim has been substantively amended and superseded. |
| 3. | Department of Treasury - Internal Revenue Service | 1080 | 1465 Oakfield Drive Operations LLC | \$10,558.06 | 5403 | \$10,014.58 | The original claim has been substantively amended and superseded. |
| 4. | Department of Treasury - Internal Revenue Service | 1137 | 15204 West Colonial Drive Operations LLC | \$15,570.63 | 5365 | \$7,569.17 | The original claim has been substantively amended and superseded. |
| 5. | Department of Treasury - Internal Revenue Service | 5330 | 15204 West Colonial Drive Operations LLC | \$10,582.80 | 5365 | \$7,569.17 | The original claim has been substantively amended and superseded. |
| 6. | Department of Treasury - Internal Revenue Service | 1042 | 500 South Hospital Drive Operations LLC | \$21,394.27 | 5368 | \$15,169.60 | The original claim has been substantively amended and superseded. |
| 7. | Department of Treasury - Internal Revenue Service | 1043 | 626 North Tyndall Parkway Operations LLC | \$6,968.28 | 5366 | \$1,044.02 | The original claim has been substantively amended and superseded. |
| 8. | Department of Treasury - Internal Revenue Service | 1044 | 650 Reed Canal Road Operations LLC | \$3,691.37 | 5405 | \$1,600.95 | The original claim has been substantively amended and superseded. |
| 9. | Department of Treasury - Internal Revenue Service | 5361 | 650 Reed Canal Road Operations LLC | \$1,600.95 | 5405 | \$1,600.95 | The original claim has been substantively amended and superseded. |

| <u>#</u> | <u>Claimant</u> | <u>Claim Number to be Disallowed</u> | <u>Debtor Identified</u> | <u>Asserted GUC Claim Amount</u> | <u>Remaining Claim</u> | <u>Remaining GUC Claim Amount</u> | <u>Reason for Disallowance of Original GUC Claim</u> |
|----------|---|--------------------------------------|--|----------------------------------|------------------------|-----------------------------------|---|
| 10. | Department of Treasury - Internal Revenue Service | 1048 | 702 South Kings Avenue Operations LLC | \$16,636.45 | 5407 | \$12,213.13 | The original claim has been substantively amended and superseded. |
| 11. | Department of Treasury - Internal Revenue Service | 5404 | 702 South Kings Avenue Operations LLC | \$12,973.56 | 5407 | \$12,213.13 | The original claim has been substantively amended and superseded. |
| 12. | Department of Treasury - Internal Revenue Service | 1049 | 710 North Sun Drive Operations LLC | \$12,060.37 | 5402 | \$7,200.87 | The original claim has been substantively amended and superseded. |
| 13. | Department of Treasury - Internal Revenue Service | 5072 | 9311 South Orange Blossom Trail Operations LLC | \$13,824.27 | 5335 | \$10,969.43 | The original claim has been substantively amended and superseded. |
| 14. | Department of Treasury - Internal Revenue Service | 1154 | 9355 San Jose Boulevard Operations LLC | \$8,696.72 | 5342 | \$0.00 | The original claim has been substantively amended and superseded. |
| 15. | Department of Treasury - Internal Revenue Service | 1051 | Baya Nursing and Rehabilitation LLC | \$10,818.72 | 5399 | \$1,686.43 | The original claim has been substantively amended and superseded. |
| 16. | Department of Treasury - Internal Revenue Service | 5360 | Baya Nursing and Rehabilitation LLC | \$6,964.52 | 5399 | \$1,686.43 | The original claim has been substantively amended and superseded. |
| 17. | Department of Treasury - Internal Revenue Service | 5379 | Baya Nursing and Rehabilitation LLC | \$4,107.21 | 5399 | \$1,686.43 | The original claim has been substantively amended and superseded. |
| 18. | Department of Treasury - Internal Revenue Service | 1174 | Cardinal North Carolina HealthCare LLC | \$6,897.35 | 5073 | \$6,897.35 | The original claim has been amended and superseded (as marked on Question 4). |
| 19. | Department of Treasury - Internal Revenue Service | 5065 | Emerald Ridge HealthCare LLC | \$7,290.39 | 5326 | \$2,937.50 | The original claim has been substantively amended and superseded. |
| 20. | Department of Treasury - Internal Revenue Service | 1139 | Envoy of Somerset LLC | \$13,347.06 | 5383 | \$155.62 | The original claim has been substantively amended and superseded. |

| <u>#</u> | <u>Claimant</u> | <u>Claim Number to be Disallowed</u> | <u>Debtor Identified</u> | <u>Asserted GUC Claim Amount</u> | <u>Remaining Claim</u> | <u>Remaining GUC Claim Amount</u> | <u>Reason for Disallowance of Original GUC Claim</u> |
|----------|---|--------------------------------------|---------------------------------------|----------------------------------|------------------------|-----------------------------------|---|
| 21. | Department of Treasury - Internal Revenue Service | 1142 | Envoy of Somerset LLC | \$13,347.06 | 5383 | \$155.62 | The original claim has been substantively amended and superseded. |
| 22. | Department of Treasury - Internal Revenue Service | 5344 | Envoy of Somerset LLC | \$155.62 | 5383 | \$155.62 | The original claim has been substantively amended and superseded. |
| 23. | Department of Treasury - Internal Revenue Service | 1097 | Forrest Oakes HealthCare LLC | \$5,013.98 | 5354 | \$790.44 | The original claim has been substantively amended and superseded. |
| 24. | Department of Treasury - Internal Revenue Service | 5074 | Forrest Oakes HealthCare LLC | \$5,013.98 | 5354 | \$790.44 | The original claim has been substantively amended and superseded. |
| 25. | Department of Treasury - Internal Revenue Service | 5340 | Forrest Oakes HealthCare LLC | \$916.72 | 5354 | \$790.44 | The original claim has been substantively amended and superseded. |
| 26. | Department of Treasury - Internal Revenue Service | 1136 | Franklinton HealthCare LLC | \$27,766.51 | 5334 | \$8,445.83 | The original claim has been substantively amended and superseded. |
| 27. | Department of Treasury - Internal Revenue Service | 1800 | Glenburney HealthCare LLC | \$10,430.76 | 5377 | \$10,497.18 | The original claim has been substantively amended and superseded. |
| 28. | Department of Treasury - Internal Revenue Service | 1845 | Glenburney HealthCare LLC | \$10,430.76 | 5377 | \$10,497.18 | The original claim has been substantively amended and superseded. |
| 29. | Department of Treasury - Internal Revenue Service | 1846 | Harbor Pointe Facility Operations LLC | \$88,863.07 | 5286 | \$0.00 | The original claim has been substantively amended and superseded. |
| 30. | Department of Treasury - Internal Revenue Service | 1847 | Hilltop Mississippi HealthCare LLC | \$3,331.19 | 5201 | \$3,331.19 | The original claim has been substantively amended and superseded. |
| 31. | Department of Treasury - Internal Revenue Service | 130 | Hunter Woods HealthCare LLC | \$9,270.46 | 5370 | \$3,817.47 | The original claim has been substantively amended and superseded. |

| <u>#</u> | <u>Claimant</u> | <u>Claim Number to be Disallowed</u> | <u>Debtor Identified</u> | <u>Asserted GUC Claim Amount</u> | <u>Remaining Claim</u> | <u>Remaining GUC Claim Amount</u> | <u>Reason for Disallowance of Original GUC Claim</u> |
|----------|---|--------------------------------------|--------------------------------------|----------------------------------|------------------------|-----------------------------------|---|
| 32. | Department of Treasury - Internal Revenue Service | 914 | Hunter Woods HealthCare LLC | \$9,270.46 | 5370 | \$3,817.47 | The original claim has been substantively amended and superseded. |
| 33. | Department of Treasury - Internal Revenue Service | 1099 | Hunter Woods HealthCare LLC | \$9,270.46 | 5370 | \$3,817.47 | The original claim has been substantively amended and superseded. |
| 34. | Department of Treasury - Internal Revenue Service | 5198 | Hunter Woods HealthCare LLC | \$9,270.46 | 5370 | \$3,817.47 | The original claim has been substantively amended and superseded. |
| 35. | Department of Treasury - Internal Revenue Service | 5367 | Hunter Woods HealthCare LLC | \$3,817.47 | 5370 | \$3,817.47 | The original claim has been substantively amended and superseded. |
| 36. | Department of Treasury - Internal Revenue Service | 81 | Jacksonville Facility Operations LLC | \$5,087.30 | 5376 | \$5,087.30 | The original claim has been substantively amended and superseded. |
| 37. | Department of Treasury - Internal Revenue Service | 4977 | Jacksonville Facility Operations LLC | \$5,087.30 | 5376 | \$5,087.30 | The original claim has been substantively amended and superseded. |
| 38. | Department of Treasury - Internal Revenue Service | 82 | Jennings HealthCare LLC | \$18,230.80 | 5375 | \$0.00 | The original claim has been substantively amended and superseded. |
| 39. | Department of Treasury - Internal Revenue Service | 4978 | Jennings HealthCare LLC | \$18,230.80 | 5375 | \$0.00 | The original claim has been substantively amended and superseded. |
| 40. | Department of Treasury - Internal Revenue Service | 119 | Kannapolis HealthCare LLC | \$11,258.93 | 5282 | \$11,258.93 | The original claim has been substantively amended and superseded. |
| 41. | Department of Treasury - Internal Revenue Service | 5104 | Kannapolis HealthCare LLC | \$11,258.93 | 5282 | \$11,258.93 | The original claim has been substantively amended and superseded. |
| 42. | Department of Treasury - Internal Revenue Service | 120 | Kenton Facility Operations LLC | \$33,091.80 | 5316 | \$0.00 | The original claim has been substantively amended and superseded. |

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|----------|---|--------------------------------------|---|----------------------------------|------------------------|-----------------------------------|---|
| 43. | Department of Treasury - Internal Revenue Service | 121 | Kenwood View HealthCare LLC | \$25,530.60 | 5287 | \$0.00 | The original claim has been substantively amended and superseded. |
| 44. | Department of Treasury - Internal Revenue Service | 122 | Kings Daughters Facility Operations LLC | \$12,557.31 | 5299 | \$12,557.31 | The original claim has been substantively amended and superseded. |
| 45. | Department of Treasury - Internal Revenue Service | 123 | Kissimmee Facility Operations LLC | \$9,477.85 | 5315 | \$9,477.85 | The original claim has been substantively amended and superseded. |
| 46. | Department of Treasury - Internal Revenue Service | 124 | Lake Parker Facility Operations LLC | \$16,585.73 | 5406 | \$12,697.44 | The original claim has been substantively amended and superseded. |
| 47. | Department of Treasury - Internal Revenue Service | 5329 | Lake Parker Facility Operations LLC | \$16,585.73 | 5406 | \$12,697.44 | The original claim has been substantively amended and superseded. |
| 48. | Department of Treasury - Internal Revenue Service | 125 | Lakeland Facility Operations LLC | \$15,051.70 | 5338 | \$15,051.70 | The original claim has been amended and superseded (as marked on Question 4). |
| 49. | Department of Treasury - Internal Revenue Service | 126 | Legends Facility Operations LLC | \$46,478.85 | 5331 | \$0.00 | The original claim has been substantively amended and superseded. |
| 50. | Department of Treasury - Internal Revenue Service | 5195 | Libby HealthCare LLC | \$1,242.83 | 5336 | \$0.00 | The original claim has been substantively amended and superseded. |
| 51. | Department of Treasury - Internal Revenue Service | 128 | Locust Grove Facility Operations LLC | \$9,423.84 | 5298 | \$9,423.84 | The original claim has been substantively amended and superseded. |
| 52. | Department of Treasury - Internal Revenue Service | 1093 | Lucasville II Facility Operations LLC | \$37,186.11 | 5363 | \$0.00 | The original claim has been substantively amended and superseded. |
| 53. | Department of Treasury - Internal Revenue Service | 132 | Luther Ridge Facility Operations LLC | \$1,593.93 | 5380 | \$0.00 | The original claim has been substantively amended and superseded. |

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|----------|---|--------------------------------------|---|----------------------------------|------------------------|-----------------------------------|---|
| 54. | Department of Treasury - Internal Revenue Service | 5304 | Luther Ridge Facility Operations LLC | \$1,593.93 | 5380 | \$0.00 | The original claim has been substantively amended and superseded. |
| 55. | Department of Treasury - Internal Revenue Service | 4989 | MA Healthcare Holding Company LLC | \$200.00 | 5255 | \$100.00 | The original claim has been substantively amended and superseded. |
| 56. | Department of Treasury - Internal Revenue Service | 4991 | Manor at St. Luke Village Facility Operations LLC | \$13,191.56 | 5306 | \$13,191.56 | The original claim has been substantively amended and superseded. |
| 57. | Department of Treasury - Internal Revenue Service | 4992 | McComb HealthCare LLC | \$11,028.23 | 5301 | \$11,028.23 | The original claim has been substantively amended and superseded. |
| 58. | Department of Treasury - Internal Revenue Service | 4995 | Miami Facility Operations LLC | \$7,296.46 | 5119 | \$7,296.46 | The original claim has been substantively amended and superseded. |
| 59. | Department of Treasury - Internal Revenue Service | 4994 | Milton HealthCare LLC | \$23,974.78 | 5118 | \$0.00 | The original claim has been substantively amended and superseded. |
| 60. | Department of Treasury - Internal Revenue Service | 4996 | Mount Royal Facility Operations LLC | \$12,560.04 | 5117 | \$0.00 | The original claim has been substantively amended and superseded. |
| 61. | Department of Treasury - Internal Revenue Service | 4998 | New Harmonie HealthCare LLC | \$9,373.76 | 5121 | \$0.00 | The original claim has been substantively amended and superseded. |
| 62. | Department of Treasury - Internal Revenue Service | 5008 | Newport News Facility Operations LLC | \$10,643.81 | 5297 | \$10,643.81 | The original claim has been substantively amended and superseded. |
| 63. | Department of Treasury - Internal Revenue Service | 5006 | Norfolk Facility Operations LLC | \$16,942.03 | 5305 | \$16,942.03 | The original claim has been substantively amended and superseded. |
| 64. | Department of Treasury - Internal Revenue Service | 5005 | North Fort Myers Facility Operations LLC | \$10,183.21 | 5216 | \$10,183.21 | The original claim has been substantively amended and superseded. |

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|----------|---|--------------------------------------|--|----------------------------------|------------------------|-----------------------------------|---|
| 65. | Department of Treasury - Internal Revenue Service | 5216 | North Fort Myers Facility Operations LLC | \$10,183.21 | 5353 | \$7,283.00 | The original claim has been substantively amended and superseded. |
| 66. | Department of Treasury - Internal Revenue Service | 5004 | North Strabane Facility Operations LLC | \$903.35 | 5132 | \$0.00 | The original claim has been substantively amended and superseded. |
| 67. | Department of Treasury - Internal Revenue Service | 5193 | Oak Grove HealthCare LLC | \$29,082.00 | 5311 | \$0.00 | The original claim has been substantively amended and superseded. |
| 68. | Department of Treasury - Internal Revenue Service | 913 | Oaks at Sweeten Creek HealthCare LLC | \$0.00 | 5197 | \$0.00 | The original claim has been amended and superseded (as marked on Question 4). |
| 69. | Department of Treasury - Internal Revenue Service | 1104 | Omro HealthCare LLC | \$45,426.12 | 5324 | \$0.00 | The original claim has been substantively amended and superseded. |
| 70. | Department of Treasury - Internal Revenue Service | 1105 | Orange Park Facility Operations LLC | \$12,555.46 | 5328 | \$12,555.46 | The original claim has been substantively amended and superseded. |
| 71. | Department of Treasury - Internal Revenue Service | 1135 | Osprey Nursing and Rehabilitation LLC | \$6,406.41 | 5194 | \$6,406.41 | The original claim has been substantively amended and superseded. |
| 72. | Department of Treasury - Internal Revenue Service | 5202 | Parkview HealthCare LLC | \$3,249.72 | 5371 | \$3,249.72 | The original claim has been substantively amended and superseded. |
| 73. | Department of Treasury - Internal Revenue Service | 1124 | Pensacola Facility Operations LLC | \$14,299.57 | 5327 | \$14,299.57 | The original claim has been substantively amended and superseded. |
| 74. | Department of Treasury - Internal Revenue Service | 1131 | Perry Village Facility Operations LLC | \$236,330.03 | 5312 | \$0.00 | The original claim has been substantively amended and superseded. |
| 75. | Department of Treasury - Internal Revenue Service | 84 | Pheasant Ridge Facility Operations LLC | \$9,732.10 | 5401 | \$8,980.38 | The original claim has been substantively amended and superseded. |

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|----------|---|--------------------------------------|--|----------------------------------|------------------------|-----------------------------------|---|
| 76. | Department of Treasury - Internal Revenue Service | 113 | Pheasant Ridge Facility Operations LLC | \$9,732.10 | 5401 | \$8,980.38 | The original claim has been substantively amended and superseded. |
| 77. | Department of Treasury - Internal Revenue Service | 915 | Pheasant Ridge Facility Operations LLC | \$9,732.10 | 5401 | \$8,980.38 | The original claim has been substantively amended and superseded. |
| 78. | Department of Treasury - Internal Revenue Service | 1132 | Pheasant Ridge Facility Operations LLC | \$9,732.10 | 5401 | \$8,980.38 | The original claim has been substantively amended and superseded. |
| 79. | Department of Treasury - Internal Revenue Service | 5200 | Pheasant Ridge Facility Operations LLC | \$9,570.75 | 5401 | \$8,980.38 | The original claim has been substantively amended and superseded. |
| 80. | Department of Treasury - Internal Revenue Service | 5309 | Pheasant Ridge Facility Operations LLC | \$12,170.68 | 5401 | \$8,980.38 | The original claim has been substantively amended and superseded. |
| 81. | Department of Treasury - Internal Revenue Service | 5382 | Pheasant Ridge Facility Operations LLC | \$12,170.68 | 5401 | \$8,980.38 | The original claim has been substantively amended and superseded. |
| 82. | Department of Treasury - Internal Revenue Service | 1133 | Pine River HealthCare LLC | \$3,062.69 | 5362 | \$0.00 | The original claim has been substantively amended and superseded. |
| 83. | Department of Treasury - Internal Revenue Service | 5199 | Pine River HealthCare LLC | \$3,062.69 | 5362 | \$0.00 | The original claim has been substantively amended and superseded. |
| 84. | Department of Treasury - Internal Revenue Service | 1113 | Port Charlotte Facility Operations LLC | \$7,435.79 | 5313 | \$7,435.79 | The original claim has been substantively amended and superseded. |
| 85. | Department of Treasury - Internal Revenue Service | 5014 | Safety Harbor Facility Operations LLC | \$12,321.05 | 5351 | \$9,706.86 | The original claim has been substantively amended and superseded. |
| 86. | Department of Treasury - Internal Revenue Service | 5215 | Safety Harbor Facility Operations LLC | \$12,321.05 | 5351 | \$9,706.86 | The original claim has been substantively amended and superseded. |

| <u>#</u> | <u>Claimant</u> | <u>Claim Number to be Disallowed</u> | <u>Debtor Identified</u> | <u>Asserted GUC Claim Amount</u> | <u>Remaining Claim</u> | <u>Remaining GUC Claim Amount</u> | <u>Reason for Disallowance of Original GUC Claim</u> |
|----------|---|--------------------------------------|---|----------------------------------|------------------------|-----------------------------------|---|
| 87. | Department of Treasury - Internal Revenue Service | 5025 | Sarasota Facility Operations LLC | \$3,344.20 | 5124 | \$3,344.20 | The original claim has been substantively amended and superseded. |
| 88. | Department of Treasury - Internal Revenue Service | 5003 | Sheridan Indiana HealthCare LLC | \$8,932.13 | 5125 | \$0.00 | The original claim has been substantively amended and superseded. |
| 89. | Department of Treasury - Internal Revenue Service | 5009 | Skyline Facility Operations LLC | \$9,618.84 | 5293 | \$9,618.84 | The original claim has been substantively amended and superseded. |
| 90. | Department of Treasury - Internal Revenue Service | 5029 | St. Petersburg Facility Operations LLC | \$6,638.56 | 5130 | \$6,638.56 | The original claim has been substantively amended and superseded. |
| 91. | Department of Treasury - Internal Revenue Service | 5026 | Stratford Facility Operations LLC | \$15,562.76 | 5129 | \$0.00 | The original claim has been substantively amended and superseded. |
| 92. | Department of Treasury - Internal Revenue Service | 5024 | Summit Facility Operations LLC | \$12,563.29 | 5126 | \$0.00 | The original claim has been substantively amended and superseded. |
| 93. | Department of Treasury - Internal Revenue Service | 5021 | Susquehanna Village Facility Operations LLC | \$14,376.32 | 5133 | \$0.00 | The original claim has been substantively amended and superseded. |
| 94. | Department of Treasury - Internal Revenue Service | 5020 | Swan Pointe Facility Operations LLC | \$14,263.40 | 5128 | \$0.00 | The original claim has been substantively amended and superseded. |
| 95. | Department of Treasury - Internal Revenue Service | 5022 | Tallahassee Facility Operations LLC | \$11,386.08 | 5127 | \$11,386.08 | The original claim has been substantively amended and superseded. |
| 96. | Department of Treasury - Internal Revenue Service | 5019 | Tarpon Health Care Associates LLC | \$300.00 | 5396 | \$0.00 | The original claim has been substantively amended and superseded. |
| 97. | Department of Treasury - Internal Revenue Service | 4999 | Transitional Health Partners | \$600.00 | 5256 | \$100.00 | The original claim has been substantively amended and superseded. |

| <u>#</u> | <u>Claimant</u> | <u>Claim Number to be Disallowed</u> | <u>Debtor Identified</u> | <u>Asserted GUC Claim Amount</u> | <u>Remaining Claim</u> | <u>Remaining GUC Claim Amount</u> | <u>Reason for Disallowance of Original GUC Claim</u> |
|----------|---|--------------------------------------|--|----------------------------------|------------------------|-----------------------------------|---|
| 98. | Department of Treasury - Internal Revenue Service | 4981 | Valley View HealthCare LLC | \$5,556.84 | 5303 | \$5,556.84 | The original claim has been substantively amended and superseded. |
| 99. | Department of Treasury - Internal Revenue Service | 4983 | Wayne HealthCare LLC | \$8,899.03 | 5092 | \$0.00 | The original claim has been substantively amended and superseded. |
| 100. | Department of Treasury - Internal Revenue Service | 4984 | Wellington HealthCare LLC | \$4,681.12 | 5288 | \$4,681.12 | The original claim has been substantively amended and superseded. |
| 101. | Department of Treasury - Internal Revenue Service | 4985 | Wellston Facility Operations LLC | \$7,985.31 | 5094 | \$0.00 | The original claim has been substantively amended and superseded. |
| 102. | Department of Treasury - Internal Revenue Service | 5000 | West Altamonte Facility Operations LLC | \$10,446.40 | 5219 | \$10,446.40 | The original claim has been substantively amended and superseded. |
| 103. | Department of Treasury - Internal Revenue Service | 4987 | Westerville Facility Operations LLC | \$10,883.35 | 5218 | \$0.00 | The original claim has been substantively amended and superseded. |
| 104. | Department of Treasury - Internal Revenue Service | 4988 | Westwood HealthCare LLC | \$6,549.82 | 5300 | \$6,549.82 | The original claim has been substantively amended and superseded. |
| 105. | Department of Treasury - Internal Revenue Service | 4993 | Whispering Hills Facility Operations LLC | \$6,923.21 | 5120 | \$0.00 | The original claim has been substantively amended and superseded. |
| 106. | Department of Treasury - Internal Revenue Service | 5001 | Whitehall of Ann Arbor Healthcare LLC | \$550.24 | 5122 | \$0.00 | The original claim has been substantively amended and superseded. |
| 107. | Department of Treasury - Internal Revenue Service | 5028 | Whitehall of Novi HealthCare LLC | \$4,682.44 | 5131 | \$0.00 | The original claim has been substantively amended and superseded. |
| 108. | Department of Treasury - Internal Revenue Service | 5023 | Williamsburg Facility Operations LLC | \$8,572.51 | 5352 | \$6,319.33 | The original claim has been substantively amended and superseded. |

| <u>#</u> | <u>Claimant</u> | <u>Claim Number to be Disallowed</u> | <u>Debtor Identified</u> | <u>Asserted GUC Claim Amount</u> | <u>Remaining Claim</u> | <u>Remaining GUC Claim Amount</u> | <u>Reason for Disallowance of Original GUC Claim</u> |
|----------|---|--------------------------------------|--------------------------------------|----------------------------------|------------------------|-----------------------------------|---|
| 109. | Department of Treasury - Internal Revenue Service | 5295 | Williamsburg Facility Operations LLC | \$8,572.51 | 5352 | \$6,319.33 | The original claim has been substantively amended and superseded. |
| 110. | Department of Treasury - Internal Revenue Service | 5018 | Willowbrook HealthCare LLC | \$5,282.08 | 5337 | \$3,603.89 | The original claim has been substantively amended and superseded. |
| 111. | Department of Treasury - Internal Revenue Service | 5292 | Willowbrook HealthCare LLC | \$5,282.08 | 5337 | \$3,603.89 | The original claim has been substantively amended and superseded. |
| 112. | Department of Treasury - Internal Revenue Service | 5015 | Windsor Facility Operations LLC | \$9,405.87 | 5294 | \$9,405.87 | The original claim has been substantively amended and superseded. |
| 113. | Department of Treasury - Internal Revenue Service | 5010 | Winona Manor HealthCare LLC | \$7,748.96 | 5290 | \$7,748.96 | The original claim has been substantively amended and superseded. |
| 114. | Department of Treasury - Internal Revenue Service | 5290 | Winona Manor HealthCare LLC | \$7,748.96 | 5341 | \$4,785.23 | The original claim has been substantively amended and superseded. |
| 115. | Department of Treasury - Internal Revenue Service | 5011 | Winter Haven Facility Operations LLC | \$9,069.93 | 5093 | \$9,069.93 | The original claim has been substantively amended and superseded. |
| 116. | Department of Treasury - Internal Revenue Service | 5013 | Woodbine HealthCare LLC | \$157.52 | 5095 | \$0.00 | The original claim has been substantively amended and superseded. |
| 117. | Department of Treasury - Internal Revenue Service | 5012 | Woodstock Facility Operations LLC | \$4,267.08 | 5364 | \$4,226.01 | The original claim has been substantively amended and superseded. |
| 118. | Department of Treasury - Internal Revenue Service | 5296 | Woodstock Facility Operations LLC | \$4,267.08 | 5364 | \$4,226.01 | The original claim has been substantively amended and superseded. |

Exhibit A-2
Reduced Claims

| <u>Claimant</u> | <u>Claim Number</u> | <u>Asserted Claim Amount</u> | <u>Debtor Identified</u> | <u>Modified and Reduced Claim Amount</u> | <u>Reason for Modification and Reduction</u> |
|---|----------------------------|-------------------------------------|--------------------------------------|---|---|
| Department of Treasury - Internal Revenue Service | 1065 | 13,299.75 | 1026 Albee Farm Road Operations LLC | \$8,096.17 | The Debtors' books and records do not reflect a portion of the asserted liability. The Modified and Reduced Claim Amount reflects the Debtors' books and records. |
| Department of Treasury - Internal Revenue Service | 5062 | \$9,150.81 | 611 South 13th Street Operations LLC | \$5,589.00 | The Debtors' books and records do not reflect a portion of the asserted liability. The Modified and Reduced Claim Amount reflects the Debtors' books and records. |
| Department of Treasury - Internal Revenue Service | 1058 | \$3,941.25 | Bossier HealthCare LLC | \$1,986.02 | The Debtors' books and records do not reflect a portion of the asserted liability. The Modified and Reduced Claim Amount reflects the Debtors' books and records. |

Exhibit A-3

Duplicative Claims

| <u>Claimant</u> | <u>Original Claim to be Disallowed</u> | <u>Debtor Name (For Claim to be Disallowed)</u> | <u>Asserted Claim Amount</u> | <u>Surviving Claim</u> | <u>Reason for Disallowance of Original Claim</u> |
|---|---|--|-------------------------------------|-------------------------------|---|
| Department of Treasury - Internal Revenue Service | 5221 | Jennings HealthCare LLC | \$0.00 | 5375 | The Surviving Claim is duplicative of the original claim. |
| Department of Treasury - Internal Revenue Service | 5220 | Josera LLC | \$0.00 | 5374 | The Surviving Claim is duplicative of the original claim. |
| Department of Treasury - Internal Revenue Service | 80 | THS Partners II Inc. | \$2,000.00 | 4976 | The Surviving Claim is duplicative of the original claim. |
| Department of Treasury - Internal Revenue Service | 5207 | Garden Court HealthCare LLC | \$0.00 | 5378 | The Surviving Claim is duplicative of the original claim. |
| Department of Treasury - Internal Revenue Service | 5325 | Garden Court HealthCare LLC | \$0.00 | 5378 | The Surviving Claim is duplicative of the original claim. |
| Department of Treasury - Internal Revenue Service | 1106 | Parkview HealthCare LLC | \$3,249.72 | 5371 | The Surviving Claim is duplicative of the original claim. |
| Department of Treasury - Internal Revenue Service | 5222 | Jacksonville Facility Operations LLC | \$5,087.30 | 5376 | The Surviving Claim is duplicative of the original claim. |
| Department of Treasury - Internal Revenue Service | 5308 | Glenburney HealthCare LLC | \$10,497.18 | 5377 | The Surviving Claim is duplicative of the original claim. |
| Department of Treasury - Internal Revenue Service | 5333 | Grant Park Nursing Home Limited Partnership | \$0.00 | 5348 | The Surviving Claim is duplicative of the original claim. |
| Department of Treasury - Internal Revenue Service | 1090 | Grayson Facility Operations LLC | \$9,129.09 | 1802 | The Surviving Claim is duplicative of the original claim. |

Exhibit A-4

No Liability Claims

| <u>Claimant</u> | <u>Claim Number</u> | <u>Asserted Claim Amount</u> | <u>Debtor Identified</u> | <u>Reason for Disallowance</u> |
|---|----------------------------|-------------------------------------|----------------------------------|---|
| Department of Treasury - Internal Revenue Service | 5283 | \$15,460.00 | Group Resources of Iowa, LLC | The Debtor identified in Claim 5283 is not a Debtor in these Chapter 11 Cases. The Debtors' books and records do not reflect this asserted liability. |
| Department of Treasury - Internal Revenue Service | 1143 | \$18,125.59 | Envoy of Winchester | Claim has been satisfied, so this claim no longer reflects a current liability of the Debtors. |
| Department of Treasury - Internal Revenue Service | 1166 | \$6,379.83 | 9035 Bryan Dairy Road Operations | Claim has been satisfied, so this claim no longer reflects a current liability of the Debtors. |