

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION

IN RE:  
LaVie Care Centers, LLC  
Debtor.

Case No. 24-55507-PMB

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**NOTICE OF APPEARANCE**

**PLEASE TAKE NOTICE** that United States Attorney, Theodore S. Hertzberg, through Assistant United States Attorney Jonathan Adams, hereby enters an appearance, pursuant to Fed. R. Bankr. P. 2002, BLR 9010-4, and other applicable rules, on behalf of the United States of America, by and through its agency The Internal Revenue Service, in the above-styled case and requests that all notices given or required to be given in this case, and all papers served or required to be served in this case, be given and served upon:

Andres H. Sandoval  
ASSISTANT U.S. ATTORNEY  
United States Attorney's Office  
75 Ted Turner Drive SW, Suite 600  
Atlanta, Georgia 30303  
Telephone: (404) 581-6000  
E-mail: [andres.sandoval@usdoj.gov](mailto:andres.sandoval@usdoj.gov)

The filing of this Notice of Appearance, and any subsequent filing, shall not waive: (1) the right of the Internal Revenue Service to have final orders on non-core matters entered only after *de novo* review by a District Court judge; (2) the right of the Internal Revenue Service to trial by jury in any proceeding so triable in this case, or any case, controversy, or proceeding related to this case; (3) the right of the Internal Revenue Service to have the District Court withdraw the reference in any matter subject to mandatory or discretionary withdrawal, or (4) any other rights, claims,



interests, liens, actions, defenses, set-offs, or recoupments to which the is or may be entitled under agreements, in law or in equity, all of which rights, claims, interests, liens, actions, defenses, set-offs, and recoupments the Internal Revenue Service expressly reserves.

Dated: February 17, 2026.

Respectfully submitted,

RESPECTFULLY SUBMITTED,

THEODORE S. HERTZBERG  
*United States Attorney*

*/s/ Andres H. Sandoval*

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**CERTIFICATE OF SERVICE**

This is to certify that I have on February 17, 2026 electronically filed the foregoing document using the Bankruptcy Court's Electronic Case Filing program, which sends a notice of this document and an accompanying link to this document to all parties who have appeared in this case under the Bankruptcy Court's Electronic Case Filing program.

*/s/ Andres H. Sandoval*  
ANDRES H. SANDOVAL  
Assistant U.S. Attorney