



IT IS ORDERED as set forth below:

Date: February 20, 2026

Paul Baisier

**Paul Baisier
U.S. Bankruptcy Court Judge**

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

)	Chapter 11
In re)	
LAVIE CARE CENTERS, LLC, <i>et al.</i> ¹)	Case No. 24-55507-PMB
Debtors.)	(Jointly Administered)
)	Re: D.I. 1292
)	
)	

**AGREED 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OBJECTION TO (I) AMENDED AND SUPERSEDED CLAIMS, (II) REDUCED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**

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.



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Upon consideration of *The GUC Trustee's Second Omnibus Objection to (I) Amended and Superseded Claims, (II) Reduced Claims, (III) Duplicative Claims, and (IV) The No Liability Claims Filed by the Internal Revenue Service* [D.I. 1292] (the "Objection")² filed by the GUC Trustee on January 16, 2026, 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 deadline to respond to the Objection on February 16, 2026, in accordance with 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* [D.I. 1003] (the "Procedures"); and having set a hearing on the Objection on February 23, 2026, at 10:00 a.m. (ET) (the "Hearing") in accordance with the Procedures; 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 having found that the response [D.I. 1300] filed by the Internal Revenue Service on February 16, 2026 having been resolved through this Order; and having found that the legal and factual bases set forth in the Objection 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:

² Capitalized terms not defined herein are defined in the Objection.

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. For the avoidance of doubt, this Order does not disallow, expunge, or otherwise affect each “Surviving Claim” identified on **Exhibit A-3**; *provided however*, the GUC Trustee’s right to object to each Surviving Claim on any other basis permitted under applicable law is 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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Agreed and Consented to by:

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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.

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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.

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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.

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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	\$10,826.61	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	\$955.06	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	\$955.06	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	\$0.00	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	\$7,283.00	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	\$9,532.90	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	\$9,532.90	The original claim has been substantively amended and superseded.

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87.	Department of Treasury - Internal Revenue Service	5025	Sarasota Facility Operations LLC	\$3,344.20	5124	\$1,337.36	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.

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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	5341	\$4,785.23	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>Surviving Claim Amount</u>	<u>Reason for Disallowance of Original Claim</u>
Department of Treasury - Internal Revenue Service	5221	Jennings HealthCare LLC	\$0.00	5375	\$0.00	The Surviving Claim is duplicative of the original claim.
Department of Treasury - Internal Revenue Service	5220	Josera LLC	\$0.00	5374	\$0.00	The Surviving Claim is duplicative of the original claim.
Department of Treasury - Internal Revenue Service	80	THS Partners II Inc.	\$0.00	4976	\$0.00	The Surviving Claim is duplicative of the original claim.
Department of Treasury - Internal Revenue Service	5207	Garden Court HealthCare LLC	\$0.00	5378	\$0.00	The Surviving Claim is duplicative of the original claim.
Department of Treasury - Internal Revenue Service	5325	Garden Court HealthCare LLC	\$0.00	5378	\$0.00	The Surviving Claim is duplicative of the original claim.
Department of Treasury - Internal Revenue Service	1106	Parkview HealthCare LLC	\$3,249.72	5371	\$3,249.72	The Surviving Claim is duplicative of the original claim.
Department of Treasury - Internal Revenue Service	5222	Jacksonville Facility Operations LLC	\$5,087.30	5376	\$5,087.30	The Surviving Claim is duplicative of the original claim.
Department of Treasury - Internal Revenue Service	5308	Glenburney HealthCare LLC	\$10,497.18	5377	\$10,497.18	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	\$0.00	The Surviving Claim is duplicative of the original claim.
Department of Treasury - Internal Revenue Service	1090	Grayson Facility Operations LLC	\$9,129.09	1802	\$9,129.09	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.