

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

In re:	)	
	)	Chapter 11
LAVIE CARE CENTERS, LLC, <sup>1</sup>	)	
	)	Case No. 24-55507 (PMB)
Debtors.	)	
	)	(Jointly Administered)
	)	

**DEBTORS' OBJECTION TO CLAIM NO. 5247 FILED BY THE INTERNAL REVENUE  
SERVICE OR, IN THE ALTERNATIVE, DEBTORS' MOTION FOR ENTRY OF  
ORDER DETERMINING TAX LIABILITY PURSUANT TO 11 U.S.C. § 505(a)**

LaVie Care Centers, LLC ("LaVie")<sup>2</sup> and certain of its affiliates and subsidiaries, as debtors and debtors-in-possession (collectively, the "Debtors") in the above-captioned chapter 11 cases (collectively, the "Chapter 11 Cases"), hereby object (this "Objection") to Claim No. 5247 (the "IRS ERTC Claim")<sup>3</sup> filed by the Internal Revenue Service (the "IRS") and seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the "Proposed Order"), disallowing the IRS ERTC Claim in its entirety. In the alternative, the Debtors seek a determination of tax liability with respect to the amounts set forth in the IRS ERTC Claim pursuant to section 505(a) of title 11 of the United States Code (the "Bankruptcy Code"). In support thereof, the Debtors respectfully represent as follows:

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<sup>1</sup> The last four digits of LaVie Care Centers, LLC's federal tax identification number are 5592. There are 282 Debtors in these chapter 11 cases, which are being jointly administered for procedural purposes only. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://www.veritaglobal.net/LaVie>. The location of LaVie Care Centers, LLC's corporate headquarters and the Debtors' service address is 1040 Crown Pointe Parkway, Suite 600, Atlanta, GA 30338.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Plan (as defined herein).

<sup>3</sup> A copy of the IRS ERTC Proof of Claim is attached hereto as **Exhibit B**.



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### **PRELIMINARY STATEMENT**

1. Since the commencement of these Chapter 11 Cases, the Debtors have worked diligently to preserve the value of their estates and negotiate in good faith with various constituencies to maximize creditor recoveries, all while prioritizing continuity of resident care in their skilled nursing facilities. The Plan—which was recently confirmed by this Court—is the culmination of these efforts. It will enable the Debtors, if consummated, to (a) provide a comprehensive solution for continuing operations of their skilled nursing facilities, (b) pay or otherwise satisfy all administrative, priority, and secured claims (subject to the tax liability determination requested herein), and (c) provide for meaningful recoveries to unsecured creditors.

2. However, the go-forward viability of the confirmed Plan is now in jeopardy. Six months after the Petition Date, and more than a year after the Debtors received Employee Retention Tax Credits (“ERTC”), the IRS filed the IRS ERTC Claim for over \$31 million in ERTCs (essentially the entire amount received by the Debtors to date), \$29 million of which the IRS asserts as a Priority Tax Claim. Though filed as a “protective” proof of claim, the IRS ERTC Claim is not supported by any evidence that (a) the Debtors were not entitled to claim or receive the ERTCs, (b) the Debtors improperly or fraudulently claimed the ERTCs, or (c) such ERTCs were wrongfully awarded to the Debtors. Indeed, the Debtors are unaware of any analysis or audit to date by the IRS reflecting that the Debtors were not entitled to receive the ERTCs and the only supporting documentation attached to the IRS ERTC Claim is a spreadsheet enumerating the ERTCs received by each applicable Debtor entity. Unfortunately, this woefully unsubstantiated IRS ERTC Claim, particularly to the extent it constitutes a valid Priority Tax Claim, severely threatens the Debtors’ ability to (a) consummate the transactions contemplated under the Plan,

(b) facilitate any unsecured creditor distributions, and (c) allow for the ongoing continuity of operations, all to the detriment of the Debtors' estates, creditors, and residents alike.

3. Despite the Debtors' best efforts to expeditiously resolve this gating issue since the confirmation hearing on November 14, 2024, little progress has been made with regard to the IRS ERTC Claim, as the IRS continues to insist upon engaging in a lengthy investigation involving a protracted discovery and litigation process. The Debtors remain committed to working in good faith with the IRS towards resolution of the IRS ERTC Claim and have promptly provided supporting documentation with respect to the ERTCs in response to various informal inquiries made by the IRS, as the Debtors believe that they were entitled to claim and receive the ERTCs and are prepared to demonstrate as such at any substantive hearing on this issue. Ultimately, this prolonged, drawn-out process is not workable for the Debtors, given the detrimental impact that the IRS ERTC Claim may have on the Debtors' post-confirmation DIP budget and the feasibility of the Plan, not to mention the potential to indefinitely delay and/or entirely prevent the Debtors' consummation of the confirmed Plan. Accordingly, it is essential that the IRS ERTC Claim, which remains unsubstantiated and unsupported by any evidence to date, is promptly disallowed in its entirety. In the alternative, the Debtors believe that this Court must undertake a prompt, expedited determination of the Debtors' purported tax liability set forth in the IRS ERTC Claim pursuant to Bankruptcy Code section 505(a), which the Debtors believe is \$0.

**RELIEF REQUESTED**

4. By this Objection, the Debtors respectfully request entry of the Proposed Order pursuant to Bankruptcy Code sections 105(a) and 502 (a) disallowing the IRS ERTC Claim in its entirety; and (b) granting any other and further relief that this Court deems just and proper. In the

alternative, the Debtors seek a determination, pursuant to Bankruptcy Code section 505(a), that their tax liability with respect to the IRS ERTC Claim is \$0.

### **JURISDICTION AND VENUE**

5. 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.

6. The legal predicates for the relief requested herein are Bankruptcy Code sections 105(a), 502, and 505(a), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 3007-1 of the Local Rules of the United States Bankruptcy Court for the Northern District of Georgia (the “Local Rules”).

### **BACKGROUND**

#### **I. The Debtors’ ERTCs**

7. Congress enacted the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”) on March 27, 2020 to address the negative economic impact of the COVID-19 pandemic in the United States. As part of the CARES Act, Congress created the ERTC, a fully refundable payroll tax credit, to provide aid to employers impacted by the COVID-19 pandemic. The ERTC was available to eligible employers from March 13, 2020 to September 30, 2021. As originally passed, the ERTC was available to eligible employers from March 13, 2020 to December 31, 2020 at a rate equal to fifty percent (50%) of up to \$10,000 of qualified wages paid by eligible employers per quarter in 2020. Subsequent legislation in March 2021 increased the rate of the credit to seventy percent (70%) of up to \$10,000 in qualified wages paid by eligible employers per quarter in 2021. The IRS published certain guidance and FAQs on taxpayer

eligibility at the time the ERTC program was enacted; however, the guidance was somewhat limited and continued to be updated in real time, including after ERTC claims were already filed, causing confusion amongst taxpayers.

8. Following passage of the CARES Act, the Debtors indirectly retained Synergi Partners, Inc. (“Synergi”),<sup>4</sup> a tax credit consulting company with significant ERTC expertise, to assist with analyzing their eligibility for the ERTC and calculating the amount of the ERTC claimed by the eligible employers within the Debtors’ controlled tax groups. Based on Synergi’s analysis, the Debtors were eligible to claim the ERTC because the Debtors’ operations were partially suspended due to governmental orders limiting commerce, travel or group meetings. Despite being an essential business, more than a nominal portion of the Debtors’ business operations were suspended as a result of numerous governmental orders, including those requiring the Debtors to comply with orders from the Centers for Disease Control and Prevention (the “CDC”) and Occupational Safety and Health Administration (“OSHA”). Because the Debtors qualified as a “large employer” for purposes of claiming ERTCs in 2020 and 2021, the Debtors claimed the ERTC based on wages paid employees for time the employees were not providing services. In early 2023, based on Synergi’s guidance, the Debtors filed several Form 941-X: Adjusted Employer’s Quarterly Federal Tax Return or Claim for Refund to request ERTCs for the second, third, and fourth quarters of 2020 and the first, second, and third quarters of 2021. In the fall of 2023, the Debtors collectively received \$31,850,378 in ERTCs from the IRS (the “Paid ERTCs”)<sup>5</sup> and an additional \$3,767,959 in requested ERTCs remains outstanding (the “Unpaid

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<sup>4</sup> Pourlessoins, LLC (d/b/a Synergy Healthcare Services) (“Synergy”) provides back-office services to the Debtors, including tax services. Synergy directly engaged Synergi to provide such services on behalf of the Debtors. The similarity in trade names is purely coincidental—Synergi is an independent, third-party provider of tax services, and is in no way related to, or affiliated with, the Debtors or Synergy.

<sup>5</sup> A spreadsheet summarizing the Paid ERTCs and the Unpaid ERTCs is attached hereto as Exhibit C.

ERTCs”). The ERTCs received by the Debtors were offset by certain other payroll tax obligations, including deferred payroll taxes, for a net of approximately \$20.1 million in ERTCs.

9. While the ERTC program was enacted to help businesses during the COVID-19 pandemic, it was regrettably abused by certain entities and aggressive, predatory marketing schemes led to taxpayers filing improper or even fraudulent ERTC claims. As a result of an increase in questionable claim submissions, the IRS placed a moratorium on new ERTC claim processing on September 14, 2023 and slowed processing of claims that were already submitted to allow for detailed compliance review.<sup>6</sup> The IRS lifted the moratorium on August 8, 2024.<sup>7</sup>

10. Unlike certain claimants who received disallowance letters from the IRS, the Debtors were never contacted by the IRS regarding any issues with their eligibility for the ERTCs prior to the commencement of these bankruptcy proceedings, and, to the Debtors’ knowledge, the IRS did not previously undertake any analysis, audit, or investigation of the Debtors’ claimed or received ERTCs.

## **II. The Chapter 11 Cases**

11. On June 2, 2024 (the “Petition Date”), each Debtor commenced a case by filing a petition for relief under chapter 11 of the Bankruptcy Code (collectively, the “Chapter 11 Cases”) in the United States Bankruptcy Court for the Northern District of Georgia, Atlanta Division

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<sup>6</sup> See IRS News Release, *To protect taxpayers from scams, IRS orders immediate stop to new Employee Retention Credit processing amid surge of questionable claims; concerns from tax pros*, Sept. 14, 2023, <https://www.irs.gov/newsroom/to-protect-taxpayers-from-scams-irs-orders-immediate-stop-to-new-employee-retention-credit-processing-amid-surge-of-questionable-claims-concerns-from-tax-pros>.

<sup>7</sup> See IRS News Release, *IRS moves forward with Employee Retention Credit Claims: Agency accelerates work on complex credit as more payments move into processing; vigilance, monitoring continues on potentially improper claims*, Aug. 8, 2024, <https://www.irs.gov/newsroom/irs-moves-forward-with-employee-retention-credit-claims-agency-accelerates-work-on-complex-credit-as-more-payments-move-into-processing-vigilance-monitoring-continues-on-potentially-improper-claims>.

(the “Court”). The Debtors are operating their businesses and managing their property as debtors-in-possession pursuant to Bankruptcy Code sections 1107(a) and 1108.

12. On June 13, 2024, the Office of the United States Trustee for Region 21 (the “U.S. Trustee”) appointed an official committee in the Chapter 11 Cases (the “Committee”). *See* Docket No. 112. To date, no trustee or examiner has been appointed in the Chapter 11 Cases.

13. On November 14, 2024, the Court held a hearing (the “Combined Hearing”) on, among other things, confirmation of the *Debtors’ Modified Second Amended Combined Disclosure Statement and Joint Chapter 11 Plan of Reorganization* [Docket No. 680] (the “Plan”). On December 5, 2024, the Court entered an order confirming the Plan. *See* Docket No. 735. Pursuant to the Plan, Priority Tax Claims (as defined therein) must be paid in full by the Reorganized Debtors. *See* Plan, Art. IV.B. To the extent that a final determination of the IRS ERTC Claim does not occur promptly, the Plan may no longer be feasible, given the magnitude of the IRS ERTC Claim.

### **III. Discussions with the IRS in Connection with Plan Confirmation**

14. In October 2024, the IRS contacted the Debtors and requested information regarding the Paid ERTCs and Unpaid ERTCs. On October 3, 2024, and October 28, 2024, the Debtors provided responsive information to the IRS, including spreadsheets summarizing the Paid ERTCs and Unpaid ERTCs on a Debtor-by-Debtor basis. The Debtors did not hear anything else from the IRS on this issue until the IRS filed its confirmation objection.

15. On November 4, 2024, the IRS filed the *Objection to Debtors’ Second Amended Combined Disclosure Statement and Confirmation of the Joint Chapter 11 Plan of Reorganization* [Docket No. 626] (the “IRS Objection”). Among other things, the IRS indicated that it was currently “evaluating the validity of” the ERTCs, “including whether any previously allowed

credits were allowed in error.” IRS Obj., ¶ 17. The IRS indicated that if it determined that certain ERTC claims were allowed in error and asserts an erroneous refund claim, the erroneous refund claim would have the same priority status as would the underlying tax. *See id.* As discussed below, the Debtors engaged in good faith negotiations with the IRS following the filing of the IRS Objection and agreed to reserve the ERTC issues for an expedited process post-confirmation, which the Debtors have kickstarted with the filing of this Objection.

16. On November 12, 2024—two days before the Combined Hearing—the IRS sent a letter to Debtors’ counsel (the “Nov. 12 IRS Letter”),<sup>8</sup> requesting “facts and documents” that show that the Debtors’ claimed ERTCs and apprising the Debtors that the IRS may need to protectively amend the IRS’ proofs of claim filed to date to include an estimated claim totaling \$31,850,378 in “erroneous refunds.” The IRS also requested an extension of the governmental bar date (November 29, 2024) (the “Governmental Bar Date”) to allow for time for such amendment. Following receipt of the Nov. 12 IRS Letter, the Debtors quickly engaged in discussions with the IRS regarding the ERTCs, given the potential magnitude of the Priority Tax Claim associated therewith and its impact on the Plan’s feasibility. The Debtors agreed to provide additional information to the IRS and committed to working in good faith with the IRS post-confirmation to reach an expedited determination of the Debtors’ ERTC eligibility and/or related liability.

17. On November 27, 2024, the Debtors sent a response to the IRS (the “Nov. 27 Response Letter”),<sup>9</sup> which included, among other things, supporting schedules delineating the Paid ERTCs and the Unpaid ERTCs on a Debtor-by Debtor basis as well as an explanation of the analysis undertaken by Synergi to calculate the amount of qualified wages “qualified wages” paid

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<sup>8</sup> A copy of the Nov. 12 IRS Letter is attached hereto as Exhibit D.

<sup>9</sup> A copy of the Nov. 27 Response Letter is attached hereto as Exhibit E.



to employees for the time employees were “not providing services” during the period that the Debtors’ were eligible to claim the ERTC.

18. On December 3, 2024, the Debtors and the IRS met and conferred again. The Debtors previewed that they would be filing this Objection in the near term and the IRS indicated that it would be serving ERTC-related discovery requests on the Debtors in the coming days. No such discovery requests have been received by the Debtors to date.

#### **IV. IRS Proofs of Claim**

19. In advance of the Governmental Bar Date, the IRS filed hundreds of proofs of claim (collectively, the “IRS Proofs of Claim”) against various Debtor entities for, among other things, purportedly unfiled tax returns, outstanding tax payments, and related fees and penalties.<sup>10</sup> In the past few weeks, the Debtors have provided numerous materials to the IRS to date to dispute the accuracy of various IRS Proofs of Claim and the Debtors expect that the IRS will amend or withdraw certain IRS Proofs of Claim following its review of the supporting materials.<sup>11</sup>

20. On November 29, 2024, the IRS filed the IRS ERTC Claim, totaling \$31,866,380.15. As set forth herein, the Debtors dispute the accuracy of the IRS ERTC Claim,

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<sup>10</sup> See Claim Nos. 80, 81, 82, 83, 84, 113, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 913, 914, 915, 1042, 1043, 1044, 1048, 1049, 1051, 1054, 1056, 1058, 1059, 1060, 1062, 1065, 1067, 1069, 1071, 1073, 1074, 1078, 1080, 1081, 1082, 1083, 1084, 1085, 1086, 1087, 1088, 1089, 1090, 1091, 1092, 1093, 1094, 1096, 1097, 1098, 1099, 1104, 1105, 1106, 1108, 1112, 1113, 1115, 1118, 1119, 1120, 1124, 1127, 1128, 1131, 1132, 1133, 1134, 1135, 1136, 1137, 1138, 1139, 1142, 1143, 1146, 1149, 1150, 1151, 1152, 1153, 1154, 1157, 1158, 1161, 1162, 1164, 1166, 1169, 1171, 1173, 1174, 1176, 1268, 1800, 1801, 1802, 1845, 1846, 1847, 4976, 4977, 4978, 4979, 4980, 4981, 4982, 4983, 4984, 4985, 4986, 4987, 4988, 4989, 4991, 4992, 4993, 4994, 4995, 4996, 4997, 4998, 4999, 5000, 5001, 5002, 5003, 5004, 5005, 5006, 5007, 5008, 5009, 5010, 5011, 5012, 5013, 5014, 5015, 5016, 5017, 5018, 5019, 5020, 5021, 5022, 5023, 5024, 5025, 5025, 5026, 5027, 5028, 5029, 5060, 5061, 5062, 5063, 5064, 5065, 5070, 5071, 5072, 5073, 5074, 5092, 5093, 5094, 5104, 5117, 5118, 5119, 5120, 5121, 5122, 5123, 5124, 5125, 5126, 5127, 5128, 5129, 5130, 5131, 5132, 5133, 5193, 5194, 5195, 5196, 5197, 5198, 5199, 5200, 5201, 5202, 5207, 5215, 5216, 5217, 5218, 5219, 5220, 5221, 5247.

<sup>11</sup> The Debtors reserve all rights with respect to the IRS Proofs of Claim, including, among others, the right to file a claim objection(s) with respect to any and all of the IRS Proofs of Claim. The Debtors will continue to work in good faith with the IRS to resolve disputed issues with respect to the IRS Proofs of Claim in the coming weeks.

given the fact that their calculations of “not providing services” wages complied with legislative and IRS guidance, and believe that it should be disallowed in its entirety.

### **BASIS FOR RELIEF REQUESTED AND APPLICABLE AUTHORITY**

#### **I. The IRS ERTC Claim Should be Disallowed.**

21. Bankruptcy Code section 502(a) 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).

22. Bankruptcy Code section 502(b)(1) provides, in part, that a claim may not be allowed to the extent that it “is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). While a properly filed proof of claim is prima facie evidence of the claim’s allowed amount, when an objecting party rebuts a claim’s prima facie validity, the claimant bears the burden of proving the claim’s validity by a preponderance of evidence. *See In re Walston*, 606 F. App’x 543, 546 (11th Cir. 2015) (“When a proof of claim contains all of the information required under [Bankruptcy] Rule 3001, it constitutes prima facie evidence of the validity and amount of the claim. The burden then shifts to the objecting party to come forward with enough substantiations to overcome the claimant’s prima facie case. If the objecting party overcomes the prima facie case, then the burden of proof falls to the party that would bear the burden outside of bankruptcy.”); *Matter of All American of Ashburn, Inc.*, 156 B.R. 696, 702 (Bankr. N.D. Ga. 1993) (“The filing of a proof of claim constitutes prima facie evidence of that claim. The debtor-taxpayer bears the burden of objecting to the proof of claim and producing evidence to refute the proof of claim. Once the debtor-taxpayer has met this

burden, the IRS is then required to establish the validity and amount of its claim by a preponderance of the evidence.”); *In re Allegheny Int’l, Inc.*, 954 F.2d 167, 173-74 (3d Cir. 1992).

23. In addition, Bankruptcy Code section 105(a) affords courts wide latitude in effectuating the provisions of Bankruptcy Code section 502(b) and provides that a court “may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). Bankruptcy Code section 105(a) allows courts to “craft flexible remedies that, while not expressly authorized by the [Bankruptcy] Code, effect the result the [Bankruptcy] Code was designed to obtain.” *In re Combustion Eng’g, Inc.*, 391 F.3d 190, 235-36 (3d Cir. 2004) (citing *Official Comm. of Unsecured Creditors of Cybergenics Corp. ex rel. Cybergenics Corp. v. Chinery*, 330 F.3d 548, 568 (3d Cir. 2003)) (en banc).

24. Applying these standards, the Court should disallow the IRS ERTC Claim because the Debtors believe that they do not owe any tax liability for any received or outstanding ERTCs. Moreover, the IRS has yet to substantiate the basis for the IRS ERTC Claim, other than attaching a single spreadsheet to the IRS ERTC Claim reflecting ERTC amounts received by the Debtors.

25. As set forth in the Nov. 27 Response Letter, the Debtors were a “large employer” under the CARES Act for both 2020 and 2021 (*i.e.*, the Debtors had more than 100 full time employees in 2019 for purposes of claiming the ERTC for 2020 and more than 500 full time employees in 2019 for purposes of claiming the ERTC in 2021), meaning that qualified wages for the Debtors for purposes of claiming the ERTC consisted of all wages paid to their employees for the time that the employees were “not providing services” due to full or partial suspensions of business operations as a result of COVID-19 or a significant decline in gross receipts. Exhibits B-1 and B-2 to the Nov. 27 Response Letter illustrate the reduction in patients served per month for each eligible Debtor employer, figures that were used by the Debtors as a reasonable means to

calculate the “not providing services” portion of each employee’s wages that were qualified wages for purposes of claiming ERTCs. *See* Nov. 27 Response Letter, Exs. B-1, B-2. Specifically, as set forth in Exhibit C to the Nov. 27 Response Letter, the Debtors used a “work task study” as a proxy to determine reduced wages for time not providing services, which matched the decline in patient census due to COVID-19-mandated reductions in business operations in each qualifying quarter with the corresponding quarter in 2019 to determine the reduction in employee services provided. The Debtors broke down these reductions by location and by job category and the percentage of employees “not providing services” was applied to the Debtors’ overall wage base, which included regular wages, PTO, and sick pay. As set forth in Exhibit C to the Nov. 27 Response Letter, this calculation is reasonable and based on both legislative intent and IRS guidance provided in connection with the CARES Act. *See* Nov. 27 Response Letter, Ex. C.

26. Given the foregoing, the Debtors believe that there is no tax liability owed to the IRS in connection with the ERTCs because the Debtors were eligible to claim and receive the Paid ERTCs and remain eligible to receive the Unpaid ERTCs (which remain outstanding from the IRS). To date, the IRS has not provided any evidence or argument regarding the Debtors’ ineligibility to claim ERTCs or their purported non-compliance with any restrictions set forth in the CARES Act. As such, the Debtors request that this Court promptly determine that the IRS ERTC Claim should be disallowed.

**II. In the Alternative, the Court Should Determine the IRS ERTC Claim is \$0 Pursuant to Bankruptcy Code Section 505(a).**

27. In the event the IRS ERTC Claim is not disallowed in its entirety, the Debtors urge this Court to determine that the Debtors’ tax liability with respect to the IRS ERTC Claim is \$0. Bankruptcy Code section 505(a)(1) provides, in relevant part, that the Court “**may determine the amount or legality of any tax**, any fine or penalty relating to a tax, or any addition to tax, **whether**

**or not previously assessed, whether or not paid, and whether or not contested** before and adjudicated by a judicial or administrative tribunal of competent jurisdiction.” 11 U.S.C. § 505(a)(1) (emphasis added). In addition, Bankruptcy Code section 105(a) provides, in pertinent part, that the Court “may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code].” 11 U.S.C. § 105(a).

28. Courts, including the Eleventh Circuit, have interpreted Bankruptcy Code section 505(a) as a broad grant of jurisdiction and authority for bankruptcy courts to determine the amount or legality of any tax claims against a debtor’s estate. *See Breland v. Comm’r*, 2024 U.S. App. LEXIS 13071, at \*10 (11th Cir. May 31, 2024) (“Bankruptcy courts also have the power to determine tax debts under 11 U.S.C. § 505, whether or not the tax was previously assessed or adjudicated.”); *see also In re Cont’l Airlines, Inc.*, 138 B.R. 430, 433 (Bankr. D. Del. 1992) (describing Bankruptcy Code’s “broad grant of jurisdiction” to bankruptcy courts to determine tax liabilities under section 505). The purpose of Bankruptcy Code section 505 is to facilitate the prompt administration of the bankruptcy estate by allowing debtors to determine, in an efficient manner, their tax liabilities. *See In re Stevens*, 210 B.R. 200, 202 (Bankr. M.D. Fla. 1997) (“Pursuant to the legislative history of [section] 505(a)(1), Congress clearly intended for the statute to allow bankruptcy courts to rapidly determine tax issues necessary for the efficient administration of the estate.”); *Cont’l Airlines*, 138 B.R. at 434 (noting the “relative speed” with which a tax issue could be handled in a bankruptcy court rather than in a state’s appeals process); *In re Schmidt*, 205 B.R. 394, 397 (Bankr. N.D. Ill. 1997) (“The legislative history is indicative of Congressional intent to vest the bankruptcy courts with a fairly broad jurisdictional grant under [section] 505(a).”). This

broad grant of jurisdictional authority is subject to only three express statutory exceptions set forth in Bankruptcy Code section 505(a)(2),<sup>12</sup> none of which apply here.

29. Accordingly, the Court has the authority to make a final determination regarding the purported tax liability, if any, set forth in the IRS ERTC Claim pursuant to Bankruptcy Code section 505(a) and the Debtors submit that, in the event the IRS ERTC Claim is not disallowed outright, this Court should promptly exercise that authority here, given this is now a gating issue to the Debtors' effectuating the transactions contemplated under the Plan. As discussed above, if the IRS ERTC Claim is not otherwise disallowed, the Debtors, their estates, and their creditors will benefit from the Court making a prompt, final determination with respect to any tax liability owed by the Debtors pursuant to the IRS ERTC Claim. The potential magnitude of the IRS ERTC Claim threatens to derail the Chapter 11 Cases and negate the substantial progress made to date in furtherance of the Debtors' confirmed Plan. Indeed, given that the Plan provides that all Priority Tax Claims must be paid in full, the Plan may not be feasible absent the relief requested herein. *See Plan, Art. IV.B.* As such, in the event that the IRS ERTC Claim is not disallowed in its entirety, this Court's expedited determination of the Debtors' tax liability with respect to the IRS ERTC

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<sup>12</sup> Bankruptcy Code section 505(a)(2) provides that the court may not so determine:

- (a) the amount or legality of a tax, fine, penalty, or addition to tax if such amount or legality was contested before and adjudicated by a judicial or administrative tribunal of competent jurisdiction before the commencement of the case under this title;
- (b) any right of the estate to a tax refund, before the earlier of—
  - (i) 120 days after the trustee properly requests such refund from the governmental unit from which such refund is claimed; or
  - (ii) a determination by such governmental unit of such request; or
- (c) the amount or legality of any amount arising in connection with an ad valorem tax on real or personal property of the estate, if the applicable period for contesting or redetermining that amount under applicable nonbankruptcy law has expired.

Claim is critical to assessing the feasibility of the Plan and the Debtors' ability to consummate the same.

**RESERVATION OF RIGHTS**

30. Nothing contained herein shall be construed as a waiver by the Debtors of any of their rights, remedies, claims, counterclaims, or defenses with respect to the IRS ERTC Claim and the IRS Proofs of Claim, and the Debtors hereby expressly reserve any and all of the foregoing.

**NO PRIOR REQUEST**

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

**NOTICE**

32. The Debtors will provide notice of this Objection to the following parties and/or their respective counsel, as applicable: (a) the U.S. Trustee; (b) the Internal Revenue Service; (c) the United States Attorney for the Northern District of Georgia; (d) the Attorney General for the State of Georgia; (e) the Georgia Department of Revenue; (f) the Centers for Medicare and Medicaid Services; (g) the states attorneys general for states in which the Debtors conduct business; (h) counsel to the Committee; (i) counsel to the Debtors' prepetition lenders; (j) counsel to the DIP Lenders; and (k) all parties entitled to notice pursuant to Bankruptcy Rule 2002. The Debtors submit that no other or further notice is required.

*[Remainder of Page Intentionally Left Blank]*

**CONCLUSION**

WHEREFORE, the Debtors respectfully request that the Court enter the Proposed Order, substantially in the form attached hereto as **Exhibit A**, granting the relief requested herein and such other and further relief as may be just and proper.

Dated: Atlanta, Georgia  
December 10, 2024

**MCDERMOTT WILL & EMERY LLP**

/s/ Daniel M. Simon

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*Counsel for the Debtors and Debtors-in-Possession*



**CERTIFICATE OF SERVICE**

I hereby certify that on December 10, 2024, all ECF participants registered in this case were served electronically with the foregoing document through the Court's ECF system at their respective email addresses registered with this Court, including counsel to the Internal Revenue Service, Vivieon Jones (Vivieon.Jones@usdoj.gov). In addition, the following parties were also served electronically with the foregoing document: Ward Benson (Ward.W.Benson@usdoj.gov), Hana Bilicki (Hana.Bilicki@usdoj.gov), and Letha Homer (Letha.Homer@irs.gov). The Debtors' claims and noticing agent will be simultaneously serving the foregoing document on the following parties via first class mail and/or certified mail, as applicable, and will be filing a supplemental certificate of service on the docket to reflect such service as well as any additional service of the foregoing document completed via first class mail with respect to the Limited Service List.

**Via First Class Mail:**

United States Attorney's Office  
75 Ted Turner Drive SW, Suite 600  
Atlanta, Georgia 30303  
Attn: Vivieon Jones

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

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

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

U.S. Department of Justice  
Tax Division  
Civil Trial Section, Southern Region  
P.O. Box 14198  
Washington, D.C. 20044

**Via Certified Mail:**

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

Dated: Atlanta, Georgia  
December 10, 2024

**MCDERMOTT WILL & EMERY LLP**

/s/ Daniel M. Simon

Daniel M. Simon (Georgia Bar No. 690075)

1180 Peachtree St. NE, Suite 3350

Atlanta, Georgia 30309

Telephone: (404) 260-8535

Facsimile: (404) 393-5260

Email: dsimon@mwe.com

*Counsel for the Debtors and Debtors-in-Possession*

**EXHIBIT A**

**Proposed Order**

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

In re:	)	
	)	Chapter 11
LAVIE CARE CENTERS, LLC, <sup>1</sup>	)	
	)	Case No. 24-55507 (PMB)
Debtors.	)	
	)	(Jointly Administered)

**ORDER SUSTAINING DEBTORS' OBJECTION TO  
CLAIM NO. 5247 FILED BY THE INTERNAL REVENUE SERVICE**

Upon the objection (the “Objection”)<sup>2</sup> of the Debtors filed at Docket No. [ ] on December 10, 2024 objecting to Claim No. 5247 (the “IRS ERTC Claim”) filed by the Internal Revenue Service (the “IRS”) and seeking entry of an order (this “Order”) disallowing the IRS ERTC Claim

---

<sup>1</sup> The last four digits of LaVie Care Centers, LLC’s federal tax identification number are 5592. There are 282 Debtors in these chapter 11 cases, which are being jointly administered for procedural purposes only. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://www.veritaglobal.net/LaVie>. The location of LaVie Care Centers, LLC’s corporate headquarters and the Debtors’ service address is 1040 Crown Pointe Parkway, Suite 600, Atlanta, GA 30338.

<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Objection.

in its entirety, all as more fully set forth in the Objection, all as more fully set forth in the Objection; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the matter being a core proceeding within the meaning of 28 U.S.C. § 157(b)(2); and venue of this proceeding and the Objection in this District being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court being able to issue a final order consistent with Article III of the United States Constitution; and due and sufficient notice of the Objection having been given under the particular circumstances; and it appearing that no other or further notice is necessary; and it appearing that the relief requested in the Objection is in the best interests of the Debtors, their estates, their creditors, and other parties in interest; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby

**ORDERED, ADJUDGED, AND DECREED that:**

1. The Objection is SUSTAINED as set forth herein. Any response to the Objection not otherwise withdrawn, resolved, or adjourned is hereby overruled on its merits.
2. The IRS ERTC Claim is disallowed in its entirety.
3. The Debtors are authorized and empowered to take all actions necessary or appropriate to implement the relief granted in this Order.
4. Nothing in this Order or the Objection is intended or shall be construed as a waiver by the Debtors of any of their rights, remedies, claims, counterclaims, or defenses with respect to the IRS ERTC Claim and the IRS Proofs of Claim, as well as any rights of the Debtors to enforce rights of setoff against the IRS.
5. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

6. The Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

END OF ORDER

Prepared and presented by:

/s/ Daniel M. Simon

**MCDERMOTT WILL & EMERY LLP**

Daniel M. Simon (Georgia Bar No. 690075)

1180 Peachtree Street NE, Suite 3350

Atlanta, Georgia 30309

Telephone: (404) 260-8535

Facsimile: (404) 393-5260

Email: dsimon@mwe.com

- and -

Emily C. Keil (admitted *pro hac vice*)

Catherine Lee (admitted *pro hac vice*)

444 West Lake Street, Suite 4000

Chicago, Illinois 60606

Telephone: (312) 372-2000

Facsimile: (312) 984-7700

Email: ekeil@mwe.com

clee@mwe.com

*Counsel for the Debtors and Debtors-in-Possession*

**Distribution List**

LaVie Care Centers, LLC  
c/o Ankura Consulting Group, LLC,  
485 Lexington Avenue, 10th Floor,  
New York, NY 10017  
Attn: M. Benjamin Jones

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

Emily C. Keil  
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444 West Lake Street, Suite 4000  
Chicago, IL 60606

Kurtzman Carson Consultants LLC d/b/a Verita Global  
222 N. Pacific Coast Highway, 3rd Floor  
El Segundo, CA 90245

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

**EXHIBIT B**

**IRS ERTC Claim**



Fill in this information to identify the case:

Debtor 1 LAVIE CARE CENTERS LLC

Debtor 2 \_\_\_\_\_  
(Spouse, if filing)

United States Bankruptcy Court for the: NORTHERN District of GEORGIA

Case number 24-55507-PMB

☒ Date Stamped Copy Returned  
☐ No self addressed stamped envelope  
☐ No copy to return

## Official Form 410

## Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

## Part 1: Identify the Claim

1. Who is the current creditor?	<u>Department of Treasury - Internal Revenue Service</u> Creditor Number : <u>24791667</u> Name of the current creditor (the person or entity to be paid for this claim)  Other names the creditor used with the debtor	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	<b>Where should notices to the creditor be sent?</b>  <u>Internal Revenue Service</u> Name <u>P.O. Box 7346</u> Number Street <u>Philadelphia PA 19101-7346</u> City State ZIP Code  Contact phone <u>1-800-973-0424</u> Contact email _____	<b>Where should payments to the creditor be sent? (if different)</b>  <u>Internal Revenue Service</u> Name <u>401 W PEACHTREE ST, NW Room 900, M/S 334-D</u> Number Street <u>ATLANTA GA 30308</u> City State ZIP Code  Contact phone <u>470-639-2957</u> Contact email <u>Letha.Homer@irs.gov</u>
Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____		
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

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**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

6. Do you have any number you use to identify the debtor? ☐ No  
☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Attachment

7. How much is the claim? \$ 31,866,380.15 Does this amount include interest or other charges?  
☐ No  
☒ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.  
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).  
Limit disclosing information that is entitled to privacy, such as health care information.  
  
Taxes \_\_\_\_\_

9. Is all or part of the claim secured? ☒ No  
☐ Yes. The claim is secured by a lien on property.

**Nature of property:**

☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.

☐ Motor vehicle

☐ Other. Describe: \_\_\_\_\_

**Basis for perfection:** \_\_\_\_\_

Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: \$ \_\_\_\_\_

Amount of the claim that is secured: \$ \_\_\_\_\_

Amount of the claim that is unsecured: \$ \_\_\_\_\_ (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: \$ \_\_\_\_\_

Annual Interest Rate (when case was filed) \_\_\_\_\_ %

☐ Fixed

☐ Variable

10. Is this claim based on a lease? ☒ No  
☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ \_\_\_\_\_

11. Is this claim subject to a right of setoff? ☐ No  
☒ Yes. Identify the property: See attachment

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12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ No

☒ Yes. Check one:

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

Amount entitled to priority

\$ \_\_\_\_\_

☐ Up to \$3,350\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ \_\_\_\_\_

☐ Wages, salaries, or commissions (up to \$15,150\*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ \_\_\_\_\_

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ 29,043,335.96

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ \_\_\_\_\_

☐ Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.

\$ \_\_\_\_\_

\* Amounts are subject to adjustment on 04/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 11/26/2024  
MM / DD / YYYY

/s/ LETHA HOMER

Signature

Print the name of the person who is completing and signing this claim:

Name	LETHA	HOMER
	First name	Middle name Last name
Title	Bankruptcy Specialist	
Company	Internal Revenue Service	
	Identify the corporate servicer as the company if the authorized agent is a servicer.	
Address	401 W PEACHTREE ST, NW Room 900, M/S 334-D	
	Number	Street
	ATLANTA	GA 30308
	City	State ZIP Code
Contact phone	470-639-2957	Email Letha.Homer@irs.gov

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# Proof of Claim for Internal Revenue Taxes



Form 410  
Attachment

Department of the Treasury/Internal Revenue Service

**In the Matter of:** LAVIE CARE CENTERS LLC

2050 CROWN POINTE PKWY  
SUITE 600  
ATLANTA, GA 30338

Case Number

24-55507-PMB

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

06/02/2024

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

## **Unsecured Priority Claims**

under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
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Please see the attached spreadsheet for further details.

**Total Amount of Unsecured Priority Claims:**

\$29,043,335.96

## **Unsecured General Claims**

**Total Amount of Unsecured General Claims:**

		Document Page 29 of 33											
FEIN	DBA	Legal Name	June 30, 2020	September 30, 2020	December 31, 2020	March 31, 2021	June 30, 2021	September 30, 2021	December 31, 2021	Total			
XX-XXX4496	University Hills Health and Rehabilitation	10040 Hillview Road Operations LLC	\$12,721.35	\$24,295.36	\$37,877.72	\$82,965.87	\$37,486.65	\$22,291.36	\$0.00	\$217,638.31			
XX-XXX6312	Wedgewood Healthcare Center	1010 Carpenters Way Operations LLC	\$29,977.82	\$0.00	\$26,917.33	\$0.00	\$38,937.12	\$45,484.93	\$0.00	\$141,317.20			
XX-XXX8193	Bay Breeze Health and Rehabilitation Center	1026 Albee Farm Road Operations LLC	\$14,302.42	\$25,360.08	\$35,066.27	\$34,012.68	\$25,444.84	\$48,233.47	\$0.00	\$182,419.76			
XX-XXX8871	Lakeside Oaks Care Center	1061 Virginia Street Operations LLC	\$8,380.66	\$48,423.91	\$15,726.69	\$0.00	\$19,454.17	\$24,201.09	\$34,666.41	\$150,852.93			
XX-XXX4694	Englewood Healthcare and Rehabilitation Center	1111 Drury Lane Operations LLC	\$0.00	\$0.00	\$12,032.82	\$55,029.04	\$19,343.80	\$18,970.31	\$0.00	\$105,375.97			
XX-XXX4964	Keystone Rehabilitation and Health Center	1120 West Donegan Avenue Operations LLC	\$29,098.52	\$47,919.96	\$31,634.99	\$37,660.60	\$24,560.86	\$38,500.38	\$0.00	\$209,375.31			
XX-XXX8092	Harts Harbor Health Care Center	11565 Harts Road Operations LLC	\$40,674.28	\$24,674.38	\$71,442.35	\$0.00	\$72,164.90	\$24,749.14	\$0.00	\$233,705.05			
XX-XXX6977	Spring Hill Health and Rehabilitation Center	12170 Cortez Boulevard Operations LLC	\$76,269.62	\$32,941.06	\$71,828.92	\$39,974.42	\$39,436.49	\$37,991.38	\$0.00	\$298,441.89			
XX-XXX8306	Island Health and Rehabilitation Center	125 Alma Boulevard Operations LLC	\$18,634.74	\$65,662.62	\$51,474.90	\$38,270.40	\$23,637.92	\$38,909.97	\$0.00	\$236,590.55			
XX-XXX8213	Heron Pointe Health and Rehabilitation	1445 Howell Avenue Operations LLC	\$12,060.25	\$60,586.63	\$18,938.41	\$25,376.44	\$21,296.01	\$28,729.33	\$0.00	\$166,987.07			
XX-XXX8612	Brandon Health and Rehabilitation Center	1465 Oakfield Drive Operations LLC	\$12,012.55	\$35,548.41	\$20,242.02	\$0.00	\$26,050.18	\$34,536.19	\$0.00	\$128,389.35			
XX-XXX4971	Magnolia Health and Rehabilitation Center	1507 South Tuttle Avenue Operations LLC	\$0.00	\$23,922.22	\$21,461.11	\$30,602.49	\$12,984.87	\$0.00	\$0.00	\$88,970.69			
XX-XXX3462	Colonial Lakes Health Care	15204 West Colonial Drive Operations LLC	\$9,455.06	\$97,430.81	\$86,733.95	\$63,513.33	\$27,462.03	\$34,856.57	\$0.00	\$319,451.75			
XX-XXX8780	Vista Manor	1550 Jess Parrish Court Operations LLC	\$0.00	\$55,486.38	\$40,273.29	\$21,553.19	\$19,606.10	\$32,799.65	\$0.00	\$169,718.61			
XX-XXX6236	Harbor Beach Nursing and Rehabilitation Center	1615 Miami Road Operations LLC	\$3,987.92	\$10,959.08	\$14,882.09	\$23,352.35	\$22,749.98	\$11,849.06	\$0.00	\$87,780.48			
XX-XXX6246	Health and Rehabilitation Centre at Dolphins View,	1820 Shore Drive Operations LLC	\$0.00	\$34,052.40	\$6,530.77	\$0.00	\$10,547.25	\$6,576.75	\$0.00	\$57,707.17			
XX-XXX8116	Deltona Health Care	1851 Elkcam Boulevard Operations LLC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
XX-XXX5960	Destin Healthcare and Rehabilitation Center	195 Mattie M Kelly Boulevard Operations LLC	\$10,760.12	\$27,648.40	\$31,988.94	\$39,013.32	\$18,411.76	\$24,285.21	\$0.00	\$152,107.75			
XX-XXX8096	Coral Trace Health Care	216 Santa Barbara Boulevard Operations LLC	\$19,466.07	\$23,665.98	\$20,549.50	\$34,471.80	\$44,559.69	\$45,072.08	\$0.00	\$187,785.12			
XX-XXX7193	Health Center at Brentwood	2333 North Brentwood Circle Operations LLC	\$18,760.16	\$38,893.95	\$36,916.51	\$40,658.39	\$23,976.25	\$35,302.63	\$0.00	\$194,507.89			
XX-XXX8020	SeaView Nursing and Rehabilitation Center	2401 NE 2nd Street Operations LLC	\$6,881.04	\$12,973.60	\$45,382.73	\$37,457.01	\$33,061.26	\$48,564.78	\$0.00	\$184,320.42			
XX-XXX6359	Heritage Park Rehabilitation and Healthcare	2826 Cleveland Avenue Operations LLC	\$80,300.08	\$201,538.04	\$76,055.75	\$152,235.57	\$105,125.15	\$122,198.60	\$0.00	\$737,453.19			
XX-XXX5516	Habana Health Care Center	2916 Habana Way Operations LLC	\$29,317.05	\$139,655.04	\$47,399.85	\$56,446.88	\$45,495.30	\$51,347.23	\$0.00	\$369,661.35			
XX-XXX8119	Coral Bay Healthcare and Rehabilitation	2939 South Haverhill Road Operations LLC	\$47,129.77	\$91,344.99	\$32,739.01	\$61,603.02	\$57,296.16	\$0.00	\$0.00	\$290,112.95			
XX-XXX7454	Grand Oaks Health and Rehabilitation Center	3001 Palm Coast Parkway Operations LLC	\$8,299.20	\$0.00	\$27,464.84	\$63,014.11	\$31,128.19	\$50,064.84	\$0.00	\$179,971.18			
XX-XXX7332	Heritage Healthcare Center at Tallahassee	3101 Ginger Drive Operations LLC	\$9,465.07	\$33,929.59	\$47,779.30	\$37,199.38	\$11,994.69	\$33,848.11	\$0.00	\$174,216.14			
XX-XXX7729	The SWAN Center at Oakbridge	3110 Oakbridge Boulevard Operations LLC	\$0.00	\$19,656.04	\$21,617.98	\$6,196.38	\$7,524.60	\$3,175.10	\$0.00	\$58,170.10			
XX-XXX7163	Evans Health Care	3735 Evans Avenue Operations LLC	\$16,835.24	\$0.00	\$34,181.92	\$0.00	\$23,551.78	\$79,341.63	\$0.00	\$153,910.57			
XX-XXX5956	Countryside Rehab and Healthcare Center	3825 Countryside Boulevard Operations LLC	\$8,915.88	\$66,361.73	\$31,274.13	\$41,236.11	\$86,005.07	\$44,440.55	\$0.00	\$278,233.47			
XX-XXX7086	Rosewood Health and Rehabilitation Center	3920 Rosewood Way Operations LLC	\$0.00	\$0.00	\$0.00	\$75,626.77	\$0.00	\$0.00	\$0.00	\$75,626.77			
XX-XXX7346	Hillcrest Health Care and Rehabilitation Center	4200 Washington Street Operations LLC	\$110,375.41	\$147,712.29	\$115,075.28	\$182,744.16	\$95,493.08	\$102,861.73	\$0.00	\$754,261.95			
XX-XXX7064	Plantation Bay Rehabilitation Center	4641 Old Canoe Creek Road Operations LLC	\$41,573.79	\$47,433.54	\$42,978.88	\$54,440.50	\$36,205.91	\$52,888.98	\$0.00	\$275,521.60			
XX-XXX6089	Shoal Creek Rehabilitation Center	500 South Hospital Drive Operations LLC	\$10,982.68	\$62,476.33	\$35,210.95	\$50,911.76	\$27,083.98	\$26,450.94	\$0.00	\$213,116.64			
XX-XXX9064	Renaissance Health and Rehabilitation	5065 Wallis Road Operations LLC	\$75,379.27	\$47,465.43	\$44,124.66	\$75,430.88	\$35,748.68	\$56,279.77	\$0.00	\$334,428.69			
XX-XXX6108	Fletcher Health and Rehabilitation Center	518 West Fletcher Avenue Operations LLC	\$28,360.04	\$114,002.28	\$0.00	\$0.00	\$20,198.91	\$32,092.61	\$0.00	\$194,653.84			
XX-XXX5153	Palms Rehabilitation and Healthcare Center, The	5405 Babcock Street Operations LLC	\$22,110.15	\$0.00	\$24,498.48	\$80,398.59	\$41,695.47	\$39,560.83	\$0.00	\$208,263.52			
XX-XXX9064	Fort Pierce Health Care	611 South 13th Street Operations LLC	\$20,897.31	\$0.00	\$67,168.10	\$93,253.04	\$66,075.10	\$70,165.38	\$0.00	\$317,558.93			
XX-XXX7139	Emerald Shores Health and Rehabilitation	626 North Tyndall Parkway Operations LLC	\$13,597.63	\$27,290.39	\$27,553.69	\$0.00	\$23,667.03	\$0.00	\$0.00	\$92,108.74			
XX-XXX5718	Bradenton Health Care	6305 Cortez Road West Operations LLC	\$78,861.84	\$113,476.17	\$69,174.52	\$84,436.59	\$53,298.96	\$31,691.25	\$0.00	\$430,939.33			
XX-XXX8783	Wood Lake Health and Rehabilitation Center	6414 13th Road South Operations LLC	\$15,326.70	\$27,550.11	\$52,421.88	\$76,596.13	\$58,283.27	\$20,191.35	\$0.00	\$250,369.44			
XX-XXX6689	Oaktree Healthcare	650 Reed Canal Road Operations LLC	\$5,939.34	\$17,536.97	\$37,895.69	\$21,003.93	\$9,561.41	\$23,817.29	\$0.00	\$115,754.63			
XX-XXX6114	North Florida Rehabilitation and Specialty Care	6700 NW 10th Place Operations LLC	\$4,600.09	\$39,185.89	\$51,105.84	\$36,190.80	\$62,250.38	\$70,100.53	\$0.00	\$263,433.53			
XX-XXX7011	Central Park Healthcare and Rehabilitation Center	702 South Kings Avenue Operations LLC	\$19,235.96	\$66,281.74	\$25,206.53	\$24,430.81	\$31,315.93	\$47,433.36	\$0.00	\$213,904.33			
XX-XXX8407	Lake Mary Health and Rehabilitation Center	710 North Sun Drive Operations LLC	\$25,974.73	\$48,436.84	\$52,088.72	\$47,735.41	\$37,148.72	\$47,849.72	\$0.00	\$259,234.14			
XX-XXX8199	Heritage Healthcare and Rehabilitation Center	777 Ninth Street North Operations LLC	\$45,127.73	\$123,498.97	\$28,052.80	\$59,833.10	\$33,545.97	\$10,728.35	\$0.00	\$300,786.92			
XX-XXX7078	Rio Pinar Health Care	7950 Lake Underhill Road Operations LLC	\$33,683.54	\$125,464.02	\$107,848.11	\$68,728.90	\$60,217.55	\$72,231.43	\$0.00	\$468,173.55			
XX-XXX5950	Bardmoor Oaks Healthcare and Rehabilitation Center	9035 Bryan Dairy Road Operations LLC	\$11,200.88	\$0.00	\$49,546.85	\$32,425.38	\$14,807.56	\$9,227.06	\$0.00	\$117,207.73			
XX-XXX0038	Parks Healthcare and Rehabilitation Center, The	9311 South Orange Blossom Trail Operations LLC	\$39,562.18	\$61,601.11	\$76,444.59	\$53,879.22	\$77,478.51	\$71,172.20	\$0.00	\$380,137.81			
XX-XXX9084	San Jose Health and Rehabilitation Center	9355 San Jose Boulevard Operations LLC	\$7,188.41	\$20,617.31	\$0.00	\$62,813.08	\$26,269.86	\$20,621.18	\$0.00	\$137,509.84			
XX-XXX5966	Ashland Nursing & Rehabilitation Center	Ashland Facility Operations LLC	\$0.00	\$59,517.53	\$45,526.25	\$194,004.84	\$17,530.71	\$22,615.90	\$0.00	\$339,195.23			
XX-XXX0123	Ashton Court Care and Rehabilitation Centre	Ashton Court Healthcare LLC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
XX-XXX4011	Augusta Nursing and Rehab Center	Augusta Facility Operations LLC	\$13,145.35	\$30,259.62	\$0.00	\$34,429.23	\$0.00	\$29,441.63	\$0.00	\$107,275.83			
XX-XXX0112	Baya Pointe Nursing and Rehabilitation Center	Baya Nursing and Rehabilitation LLC	\$19,728.58	\$26,201.84	\$50,081.92	\$19,327.15	\$19,268.29	\$18,125.48	\$0.00	\$152,733.26			
XX-XXX9197	Consulate Health Care of Bayonet Point	Bayonet Point Facility Operations LLC	\$7,843.22	\$89,909.45	\$25,983.22	\$23,416.79	\$25,094.66	\$23,211.23	\$0.00	\$195,458.57			
XX-XXX5159	Heritage Manor of Bossier	Bossier Healthcare LLC	\$12,497.12	\$9,943.55	\$21,812.22	\$67,381.63	\$21,467.11	\$28,674.86	\$0.00	\$161,776.49			
XX-XXX9231	Consulate Health Care of Brandon	Brandon Facility Operations LLC	\$0.00	\$0.00	\$0.00	\$41,723.11	\$23,862.34	\$56,317.05	\$0.00	\$121,902.50			
XX-XXX9492	Brentwood Retirement Community	Brentwood Meadow Health Care Associates LLC	\$6,676.01	\$16,690.08	\$8,111.48	\$0.00	\$20,979.32	\$14,315.59	\$0.00	\$66,772.48			
XX-XXX0368	Cardinal Healthcare and Rehabilitation Center	Cardinal North Carolina Healthcare LLC	\$3,613.48	\$11,839.60	\$40,615.43	\$25,772.13	\$17,644.68	\$12,685.38	\$0.00	\$112,170.70			
XX-XXX5436	Cary Health and Rehabilitation Center	Cary Healthcare LLC	\$0.00	\$6,656.95	\$12,575.88	\$32,913.76	\$14,239.43	\$15,453.95	\$0.00	\$81,839.97			
XX-XXX0976	Brookshire, The	Catalina Gardens Health Care Associates LLC	\$10,443.05	\$19,061.64	\$22,074.23	\$48,613.56	\$34,949.10	\$19,846.93	\$0.00	\$154,988.51			
XX-XXX5506	Clay County Care Center	Clay County Healthcare LLC	\$67,903.06	\$19,952.02	\$33,495.65	\$115,112.89	\$62,097.82	\$29,000.19	\$0.00	\$327,561.63			
XX-XXX9494	Keystone Villas Assisted Living Center	Donegan Square Health Care Associates, LLC	\$2,861.68	\$6,247.88	\$5,817.97	\$13,261.08	\$15,641.00	\$22,440.32	\$0.00	\$66,269.93			
XX-XXX9495	Villas at Lakeside Oaks, The	Edinburgh Square Health Care Associates LLC	\$867.13	\$2,549.10	\$2,708.94	\$10,037.66	\$7,889.86	\$3,602.37	\$0.00	\$27,655.06			
XX-XXX5569	Emerald Ridge Rehabilitation and Care Center	Emerald Ridge Healthcare LLC	\$10,703.94	\$25,901.33	\$0.00	\$100,188.39	\$89,237.03	\$29,810.66	\$0.00	\$255,841.35			
XX-XXX4169	Envoy of Alexandria	Envoy of Alexandria LLC	\$99,522.54	\$99,274.80	\$52,600.35	\$0.00	\$0.00	\$22,563.24	\$0.00	\$273,960.93			
XX-XXX4246	Bonview Rehabilitation and Healthcare	Envoy of Forest Hills LLC	\$20,451.73	\$0.00	\$60,207.89	\$45,276.77	\$75,191.27	\$24,989.31	\$0.00	\$226,116.97			
XX-													



XX-XXX4649	Envoy of Winchester	Envoy of Winchester LLC	\$0.00	\$32,113.24	\$8,219.00	\$13,671.66	\$0.00	\$103,827.76
XX-XXX4689	Envoy of Woodbridge	Envoy of Woodbridge LLC	\$0.00	\$72,355.28	\$105,774.20	\$30,856.51	\$0.00	\$15,228.17
XX-XXX5115	Heritage Manor Health and Rehabilitation Center	Ferriday Healthcare LLC	\$2,984.15	\$10,879.53	\$14,019.31	\$20,587.39	\$10,851.17	\$10,116.57
XX-XXX8106	Floriane Nursing and Rehabilitation Center, The	Floridian Facility Operations LLC	\$21,972.01	\$0.00	\$39,150.65	\$0.00	\$32,061.71	\$0.00
XX-XXX5610	Forrest Oakes Healthcare Center	Forrest Oakes Healthcare LLC	\$3,095.38	\$42,178.09	\$32,553.73	\$37,895.81	\$13,436.41	\$8,336.70
XX-XXX5206	Heritage Manor of Franklinton	Franklinton Healthcare LLC	\$143,369.58	\$27,087.28	\$45,024.54	\$39,366.32	\$16,364.64	\$21,950.13
XX-XXX5068	Garden Court Health and Rehabilitation Center	Garden Court Healthcare LLC	\$27,398.98	\$12,088.02	\$31,010.91	\$19,786.22	\$41,214.98	\$0.00
XX-XXX5642	Gateway Rehabilitation and Healthcare	Gateway Healthcare LLC	\$7,325.68	\$27,304.82	\$14,673.63	\$103,126.77	\$28,773.31	\$16,563.46
XX-XXX0219	Glenburney Health Care and Rehabilitation Center	Glenburney Healthcare LLC	\$24,407.63	\$16,504.77	\$14,644.86	\$27,726.07	\$21,204.08	\$17,299.52
XX-XXX5028	Grayson Rehabilitation and Health Care Center	Grayson Facility Operations LLC	\$9,994.81	\$50,798.50	\$88,174.55	\$30,799.30	\$21,624.49	\$29,175.11
XX-XXX0236	Hilltop Manor Health and Rehabilitation Center	Hilltop Mississippi Healthcare LLC	\$14,030.17	\$51,070.30	\$0.00	\$22,954.11	\$0.00	\$13,261.52
XX-XXX5659	Hunter Woods Nursing and Rehabilitation Center	Hunter Woods Healthcare LLC	\$32,302.63	\$62,937.72	\$44,466.64	\$117,112.23	\$65,464.54	\$31,871.36
XX-XXX8974	Consulate Health Care of Jacksonville	Jacksonville Facility Operations LLC	\$0.00	\$34,797.67	\$20,044.18	\$13,825.09	\$11,341.27	\$26,942.64
XX-XXX5909	Transitional Health Services of Kannapolis	Kannapolis Healthcare LLC	\$14,351.80	\$47,518.04	\$138,977.34	\$144,267.51	\$78,957.48	\$16,806.69
XX-XXX5233	Kings Daughters Community Health & Rehab	Kings Daughters Facility Operations LLC	\$12,480.00	\$21,341.16	\$78,665.58	\$82,160.05	\$27,536.56	\$15,289.33
XX-XXX9023	Consulate Health Care of Kissimmee	Kissimmee Facility Operations LLC	\$20,205.07	\$70,034.28	\$58,509.01	\$81,572.73	\$47,619.03	\$58,956.28
XX-XXX9064	Consulate Health Care at Lake Parker	Lake Parker Facility Operations LLC	\$14,468.17	\$0.00	\$18,854.66	\$24,865.58	\$21,821.51	\$0.00
XX-XXX9103	Consulate Health Care of Lakeland	Lakeland Facility Operations LLC	\$63,934.85	\$41,520.78	\$48,533.10	\$61,855.85	\$0.00	\$0.00
XX-XXX9149	Locust Grove Retirement Village	Locust Grove Facility Operations LLC	\$17,913.57	\$33,253.32	\$30,574.63	\$184,759.59	\$32,735.22	\$35,656.55
XX-XXX1897	Luther Ridge at Seiders Hill	Luther Ridge Facility Operations LLC	\$21,234.17	\$46,530.30	\$32,118.85	\$38,289.94	\$21,451.66	\$12,200.08
XX-XXX1951	Manor at St. Luke Village, The	Manor at St. Luke Village Facility Operations LLC	\$26,513.61	\$107,408.95	\$26,872.36	\$96,683.21	\$47,618.72	\$66,545.64
XX-XXX0260	Courtyard Rehabilitation and Healthcare	McComb Healthcare LLC	\$14,414.43	\$64,292.78	\$50,975.85	\$24,988.93	\$25,278.11	\$24,257.23
XX-XXX1992	Consulate Health Care of Melbourne	Melbourne Facility Operations LLC	\$9,792.23	\$70,911.63	\$53,314.29	\$115,239.06	\$59,164.63	\$52,524.99
XX-XXX2030	Franco Nursing & Rehabilitation Center	Miami Facility Operations LLC	\$28,440.03	\$82,242.54	\$0.00	\$64,784.11	\$36,544.25	\$0.00
XX-XXX2212	Consulate Health Care of New Port Richey	New Port Richey Facility Operations LLC	\$12,008.95	\$26,073.27	\$19,054.54	\$95,511.03	\$22,517.91	\$32,848.46
XX-XXX5591	Newport News Nursing and Rehabilitation Center	Newport News Facility Operations LLC	\$6,526.68	\$18,933.63	\$31,510.68	\$49,617.59	\$15,341.30	\$26,332.42
XX-XXX5634	Consulate Health Care of Norfolk	Norfolk Facility Operations LLC	\$26,327.77	\$103,853.17	\$102,319.35	\$117,181.51	\$28,997.91	\$33,463.33
XX-XXX2262	Consulate Health Care of North Fort Myers	North Fort Myers Facility Operations LLC	\$72,609.36	\$50,174.39	\$90,896.07	\$122,338.19	\$0.00	\$48,793.01
XX-XXX5695	Oak Grove Healthcare Center	Oak Grove Healthcare LLC	\$0.00	\$17,120.68	\$87,777.26	\$40,435.49	\$17,821.69	\$30,978.10
XX-XXX5720	Oaks at Sweeten Creek, The	Oaks at Sweeten Creek Healthcare LLC	\$10,523.60	\$15,030.39	\$105,409.77	\$67,878.71	\$101,780.80	\$18,945.78
XX-XXX2395	Consulate Health Care of Orange Park	Orange Park Facility Operations LLC	\$9,642.53	\$39,074.72	\$28,713.77	\$39,694.76	\$20,107.99	\$26,366.99
XX-XXX4762	Osprey Point Nursing Center	Osprey Nursing and Rehabilitation LLC	\$0.00	\$21,082.78	\$16,526.24	\$26,850.40	\$9,415.86	\$9,183.09
XX-XXX0205	Parkview Nursing and Rehabilitation Center	Parkview Healthcare LLC	\$33,653.60	\$47,125.60	\$0.00	\$0.00	\$0.00	\$0.00
XX-XXX3160	Pavilion at St. Luke Village, The	Pavilion at St. Luke Village Facility Operations LLC	\$25,667.77	\$0.00	\$50,018.37	\$0.00	\$31,442.32	\$44,119.25
XX-XXX3850	Manor at Penn Village, The	Penn Village Facility Operations LLC	\$0.00	\$117,654.06	\$57,952.84	\$83,920.26	\$28,687.07	\$34,803.06
XX-XXX3884	Pennknoll Village	Pennknoll Village Facility Operations LLC	\$12,771.97	\$34,876.28	\$73,008.58	\$135,942.70	\$32,887.98	\$35,459.52
XX-XXX3943	Consulate Health Care of Pensacola	Pensacola Facility Operations LLC	\$9,168.80	\$46,502.33	\$17,569.54	\$19,702.18	\$16,523.61	\$29,488.99
XX-XXX5665	Pheasant Ridge Nursing and Rehab Center	Pheasant Ridge Facility Operations LLC	\$14,999.65	\$25,098.64	\$41,562.22	\$50,352.54	\$17,458.38	\$39,358.99
XX-XXX4051	Consulate Health Care of Port Charlotte	Port Charlotte Facility Operations LLC	\$32,199.79	\$40,541.76	\$82,135.51	\$106,120.80	\$28,956.69	\$38,913.14
XX-XXX0279	Oaks Rehabilitation and Healthcare Center, The	Riley Healthcare LLC	\$45,320.49	\$17,052.20	\$17,840.68	\$14,247.15	\$35,419.04	\$13,317.53
XX-XXX4096	Consulate Health Care of Safety Harbor	Safety Harbor Facility Operations LLC	\$9,747.02	\$45,489.60	\$19,536.10	\$0.00	\$20,219.48	\$24,568.83
XX-XXX2556	Consulate Health Care of Sarasota	Sarasota Facility Operations LLC	\$8,635.07	\$0.00	\$0.00	\$45,437.46	\$0.00	\$20,520.69
XX-XXX5696	Skyline Nursing and Rehabilitation Center	Skyline Facility Operations LLC	\$48,547.98	\$74,334.35	\$95,401.59	\$59,848.78	\$22,525.16	\$0.00
XX-XXX4123	Consulate Health Care of St. Petersburg	St. Petersburg Facility Operations LLC	\$10,114.89	\$64,259.62	\$0.00	\$62,092.55	\$16,767.42	\$25,401.73
XX-XXX0298	Starkville Manor Health Care and Rehabilitation Center	Starkville Manor Healthcare LLC	\$0.00	\$45,525.49	\$23,643.37	\$23,461.93	\$742.67	\$20,429.95
XX-XXX4238	Consulate Health Care of Tallahassee	Tallahassee Facility Operations LLC	\$19,151.01	\$26,244.57	\$23,412.10	\$44,105.36	\$68,728.71	\$82,609.47
XX-XXX5934	Valley View Care and Rehabilitation Center	Valley View Healthcare LLC	\$24,719.26	\$44,004.37	\$82,552.47	\$83,974.43	\$40,698.53	\$9,917.02
XX-XXX4268	Consulate Health Care of Vero Beach	Vero Beach Facility Operations LLC	\$16,211.51	\$0.00	\$100,185.51	\$181,949.74	\$88,438.00	\$49,934.29
XX-XXX5961	Walnut Cove Health and Rehabilitation Center	Walnut Cove Healthcare LLC	\$11,747.84	\$15,060.73	\$24,760.28	\$54,452.57	\$34,969.59	\$21,470.73
XX-XXX5981	Wellington Rehabilitation and Healthcare	Wellington Healthcare LLC	\$0.00	\$58,178.63	\$34,922.38	\$76,878.97	\$49,792.20	\$56,994.14
XX-XXX4358	Consulate Health Care at West Altamonte	West Altamonte Facility Operations LLC	\$91,172.49	\$43,339.73	\$49,045.38	\$58,589.23	\$47,755.13	\$0.00
XX-XXX4330	Consulate Health Care of West Palm Beach	West Palm Beach Facility Operations LLC	\$46,667.91	\$152,824.15	\$87,757.49	\$83,854.78	\$196,983.13	\$130,063.67
XX-XXX6009	Westwood Health and Rehabilitation Center	Westwood Healthcare LLC	\$5,944.80	\$10,210.90	\$19,675.15	\$18,087.22	\$1,968.74	\$26,769.40
XX-XXX5956	Consulate Health Care of Williamsburg	Williamsburg Facility Operations LLC	\$24,612.46	\$88,200.51	\$27,934.04	\$82,742.27	\$0.00	\$0.00
XX-XXX6053	Willowbrook Rehabilitation and Care Center	Willowbrook Healthcare LLC	\$0.00	\$31,247.96	\$63,818.12	\$66,276.87	\$56,673.06	\$44,431.72
XX-XXX6081	Wilora Lake Healthcare Center	Wilora Lake Healthcare LLC	\$0.00	\$52,716.03	\$19,833.09	\$100,898.14	\$30,517.20	\$13,012.81
XX-XXX5990	Consulate Health Care of Windsor	Windsor Facility Operations LLC	\$66,669.34	\$63,990.06	\$0.00	\$20,192.07	\$13,327.88	\$17,496.27
XX-XXX0306	Winona Manor Health Care and Rehabilitation Center	Winona Manor Healthcare LLC	\$23,085.02	\$77,689.26	\$0.00	\$93,068.36	\$68,178.78	\$29,031.97
XX-XXX4303	Consulate Health Care of Winter Haven	Winter Haven Facility Operations LLC	\$14,358.37	\$62,609.04	\$39,303.24	\$79,516.90	\$24,178.97	\$31,974.88
XX-XXX6024	Consulate Health Care of Woodstock	Woodstock Facility Operations LLC	\$75,134.02	\$72,829.44	\$25,832.46	\$57,333.87	\$11,754.72	\$10,213.82
XX-XXX5084	Beneva Lakes Health Care and Rehabilitation Center	741 South Beneva Road Operations LLC	\$10,028.79	\$44,201.99	\$29,723.32	\$53,488.49	\$35,686.13	\$26,576.14
Totals			\$2,929,397.40	\$5,596,062.59	\$4,985,414.83	\$7,100,766.82	\$4,471,043.02	\$3,925,984.89

his spreadsheet summarizes the claims of the Government against the debtors for erroneous refund claims based on Employee Retention Credits ("ERC") previously issued to the debtors ("ERC claims") pursuant to the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).

If erroneous refund claims based on the ERC claims are entitled to statutory interest, compounded daily, at the rate(s) determined under the Internal Revenue Code. Pursuant to 26 U.S.C. § 6602, the IRS is entitled to prepetition interest accruing at the underpayment rate established by 26 U.S.C. §§ 6621 and 6622 from the date of the payment.

To the extent any debtor's wage deduction on their federal tax returns is required to be reduced for any allowed ERC claims, the IRS reserves the right to amend its claim(s) to include any additional income taxes and applicable penalties and interest attributable to such reduced wage deduction.

**EXHIBIT C**

**Debtors' ERTC Summary**

LaVie Care Centers, LLC, et al.  
Summary of ERCs Received and Outstanding

FAC ID	DBA	Legal Name	FEIN
411	University Hills Health and Rehabilitation	10040 HILLVIEW ROAD OPERATIONS LLC	371654996
430	Wedgewood Healthcare Center	1010 CARPENTERS WAY OPERATIONS LLC	364716312
425	Bay Breese Health and Rehabilitation Center	1036 ALICE FARM ROAD OPERATIONS LLC	383851893
436	Lakeside Oaks Care Center	1061 VIRGINIA STREET OPERATIONS LLC	320558871
418	Englewood Healthcare and Rehabilitation Center	1111 DURY LAKE OPERATIONS LLC	364714694
428	Keystone Rehabilitation and Health Center	1120 WEST DONEGAN AVENUE OPERATIONS LLC	371654964
439	Harts Harbor Health Care Center	11565 HARTS ROAD OPERATIONS LLC	352428092
447	Spring Hill Health and Rehabilitation Center	12170 CORTEZ BOULEVARD OPERATIONS LLC	300706977
433	Island Health and Rehabilitation Center	125 ALMA BOULEVARD OPERATIONS LLC	383858302
415	Heron Pointe Health and Rehabilitation	1445 HOWELL AVENUE OPERATIONS LLC	352428213
407	Brandon Health and Rehabilitation Center	1465 OAKFIELD DRIVE OPERATIONS LLC	32058612
416	Magnolia Health and Rehabilitation Center	1507 SOUTH TUTTLE AVENUE OPERATIONS LLC	371654971
453	Colonial Lakes Health Care	15204 WEST COLONIAL DRIVE OPERATIONS LLC	371653462
455	Vista Manor	1550 JESS PARRISH COURT OPERATIONS LLC	352428780
423	Harbor Beach Nursing and Rehabilitation Center	1615 MIAMI ROAD OPERATIONS LLC	300706236
481	Health and Healthcare Centre at Dolphins View, The	1820 SHORE DRIVE OPERATIONS LLC	611662246
413	Deltona Health Care	1851 ELKCAM BOULEVARD OPERATIONS LLC	800781116
414	Destin Healthcare and Rehabilitation Center	195 MATTIE M KELLY BOULEVARD OPERATIONS LLC	900775960
409	Coral Trace Health Care	216 SANTA BARBARA BOULEVARD OPERATIONS LLC	800780896
431	Health Center at Brentwood	2333 NORTH BRENTWOOD CIRCLE OPERATIONS LLC	300707193
449	Seaview Nursing and Rehabilitation Center	2401 NE 2ND STREET OPERATIONS LLC	383858020
432	Heritage Park Rehabilitation and Healthcare	2826 CLEVELAND AVENUE OPERATIONS LLC	611666359
448	Habana Health Care Center	2916 HABANA WAY OPERATIONS LLC	611665516
466	Coral Bay Healthcare and Rehabilitation	2939 SOUTH HAVERHILL ROAD OPERATIONS LLC	800768119
427	Healthcare Center at Tallahassee	3001 PALM COAST PARKWAY OPERATIONS LLC	383851854
437	Heritage Healthcare Center at Oakridge	3101 GINGER DRIVE OPERATIONS LLC	300707332
464	The SWAN Center at Oakridge	3110 OAKBRIDGE BOULEVARD OPERATIONS LLC	300707729
419	Evans Health Care	3735 EVANS AVENUE OPERATIONS LLC	352427163
400	Countryside Rehab and Healthcare Center	3825 COUNTRYSIDE BOULEVARD OPERATIONS LLC	900775956
414	Rosewood Health and Rehabilitation Center	3200 ROSEWOOD WAY OPERATIONS LLC	900777086
410	Hillcrest Health Care and Rehabilitation Center	4200 WASHINGTON STREET OPERATIONS LLC	300707346
442	Plantation Bay Rehabilitation Center	4641 OLD CANOE CREEK ROAD OPERATIONS LLC	900777064
435	Shoal Creek Rehabilitation Center	5000 SOUTH HOSPITAL DRIVE OPERATIONS LLC	611666089
420	Renaissance Health and Rehabilitation	5065 WALLIS ROAD OPERATIONS LLC	800769064
452	Fletcher Health and Rehabilitation Center	518 WEST FLETCHER AVENUE OPERATIONS LLC	900776108
437	Palm Health and Healthcare Center, The	5405 BARCKS STREET OPERATIONS LLC	371655153
421	Port Force Health Care	611 SOUTH 13TH STREET OPERATIONS LLC	320559064
417	Emerald Shores Health and Rehabilitation	626 NORTH TYNDALL PARKWAY OPERATIONS LLC	352427139
406	Bradenton Health Care	6305 CORTEZ ROAD WEST OPERATIONS LLC	300705718
468	Wood Lake Health and Rehabilitation Center	6414 13TH ROAD WEST OPERATIONS LLC	352428783
465	Oaktree Healthcare	650 REED CANAL ROAD OPERATIONS LLC	611666689
443	North Florida Rehabilitation and Specialty Care	6700 NW 10TH PLACE OPERATIONS LLC	364716114
444	Central Park Healthcare and Rehabilitation Center	702 SOUTH KINGS AVENUE OPERATIONS LLC	383857011
429	Lake Mary Health and Rehabilitation Center	710 NORTH SUN DRIVE OPERATIONS LLC	352428407
426	Heritage Healthcare and Rehabilitation Center	777 NINTH STREET NORTH OPERATIONS LLC	383858199
431	Rio Pinar Health Care	7950 LAKE UNDERHILL ROAD OPERATIONS LLC	900777078
443	Bardmoor Oaks Healthcare and Rehabilitation Center (Irm Lago)	9305 BRYAN DARY ROAD OPERATIONS LLC	364715950
433	Parks Health and Rehabilitation Center, The	9311 SOUTH ORANGE BLOSSOM TRAIL OPERATIONS LLC	900770038
405	San Jose Health and Rehabilitation Center	9355 SAN JOSE BOULEVARD OPERATIONS LLC	800769084
3210	Ashland Nursing & Rehabilitation Center	ASHLAND FACILITY OPERATIONS LLC	205059666
301	Ashton Court Care and Rehabilitation Centre	ASHTON COURT HEALTHCARE LLC	209000123
3200	Augusta Nursing and Rehab Center	AUGUSTA FACILITY OPERATIONS LLC	205104011
310	Bay Nursing and Rehabilitation Center	BAY NURSING AND REHABILITATION LLC	451170112
3113	Consulate Health Care of Bayonet Point	BAYONET POINT FACILITY OPERATIONS LLC	205109197
502	Heritage Manor of Bossier	BOSSIER HEALTHCARE LLC	200875159
3107	Consulate Health Care of Brandon	BRANDON FACILITY OPERATIONS LLC	205109231
401	Brentwood Retirement Community	BRENTWOOD MEADOW HEALTH CARE ASSOCIATES LLC	582639492
504	Cardinal Healthcare and Rehabilitation Center	CARDINAL NORTH CAROLINA HEALTHCARE LLC	200900368
505	Cary Health and Rehabilitation Center	CARY HEALTHCARE LLC	200905436
407	Brookshire, The	CATALINA GARDENS HEALTH CARE ASSOCIATES LLC	260220976
508	Clay County Care Center	CLAY COUNTY HEALTHCARE LLC	200905506
438	Keystone Villas Assisted Living Center	DONEGAN SQUARE HEALTH CARE ASSOCIATES	582639494
404	Villas at Lakeside Oaks, The	EDINBOROUGH SQUARE HEALTH CARE ASSOCIATES LLC	582639495
513	Emerald Ridge Healthcare and Care Center	EMERALD RIDGE HEALTHCARE LLC	200905569
3211	Envoy of Alexandria	ENVOY OF ALEXANDRIA LLC	263644169
3212	Envoy of Forest Hills LLC	ENVOY OF FOREST HILLS LLC	263644246
3213	Envoy at the Village	ENVOY OF FORD UNION LLC	263644310
3214	Envoy at the Meadows	ENVOY OF GOOCHLAND LLC	263644361
3215	Envoy of Lawrenceville	ENVOY OF LAWRENCEVILLE LLC	263644400
3216	Envoy of Westover Hill	ENVOY OF RICHMOND LLC	263644488
3258	Siemon's Lakeview Manor Nursing and Rehabilitation Center	ENVOY OF SOMERSET LLC	371625920
3217	Envoy of Staunton	ENVOY OF STAUNTON LLC	263644536
3218	Envoy of Williamsburg	ENVOY OF WILLIAMSBURG LLC	263644589
3219	Envoy of Winchester	ENVOY OF WINCHESTER LLC	263644649
3220	Envoy of Woodbridge	ENVOY OF WOODBRIDGE LLC	263644689
515	Heritage Manor Health and Rehabilitation Center	FERRIDAY HEALTHCARE LLC	200875115
1080	Floridian Nursing and Rehabilitation Center, The	FLORIDIAN FACILITY OPERATIONS LLC	472428106
301	Forrest Oaks Healthcare Center	FORREST OAKS HEALTHCARE LLC	200905610
517	Heritage Manor of Franklinton	FRANKLINTON HEALTHCARE LLC	200875206
519	Garden Court Health and Rehabilitation Center	GARDEN COURT HEALTHCARE LLC	200875068
521	Gateway Rehabilitation and Healthcare	GATEWAY HEALTHCARE LLC	200905642
3205	Grayson Rehabilitation and Health Care Center	GLENBURNIE HEALTHCARE LLC	200900221
524	Hilltop Manor Health and Rehabilitation Center	GRAYSON FACILITY OPERATIONS LLC	205105028
516	Hunter Woods Nursing and Rehabilitation Center	HILLTOP MISSISSIPPI HEALTHCARE LLC	200900236
3214	Consulate Health Care of Jacksonville	HUNTER WOODS HEALTHCARE LLC	200905659
3204	Transitional Health Services of Kennesaw	JACKSONVILLE FACILITY OPERATIONS LLC	205108974
3204	Kings Daughters Community Health & Rehab	KANNAPULUS HEALTHCARE LLC	200905599
3115	Consulate Health Care of Kissimmee	KINGS DAUGHTERS FACILITY OPERATIONS LLC	205105233
3101	Consulate Health Care at Lake Parker	KISSIMMEE FACILITY OPERATIONS LLC	205109023
3108	Consulate Health Care of Lakeland	LAKE PARKER FACILITY OPERATIONS LLC	205109064
3252	Locust Grove Retirement Village	LAKELAND FACILITY OPERATIONS LLC	205109103
3225	Luther Ridge at Selders Hill	LOCUST GROVE FACILITY OPERATIONS LLC	205109149
3204	Manor at St. Luke Village	LUTHER RIDGE FACILITY OPERATIONS LLC	205111897
536	Courtyard Rehabilitation and Healthcare	MANOR AT ST LUKE VILLAGE FACILITY OPERATIONS	205111951
		MCCOMB HEALTHCARE LLC	200900260

ERC Checks Received							Total	Interest	Grand
	3Q20	4Q20	1Q21	2Q21	3Q21	4Q21		Received	Total
12,721	24,295	37,878	82,966	37,487	22,291	-	217,638	20,625	238,264
29,978	-	26,917	-	38,937	45,485	-	141,317	12,405	153,722
14,302	25,366	35,066	34,013	25,445	45,203	-	182,420	16,889	199,309
8,381	48,424	15,727	-	19,454	24,201	34,666	150,853	13,401	164,253
-	-	12,033	55,029	19,344	18,970	-	105,376	10,080	115,456
29,099	47,920	31,635	37,661	24,561	38,500	-	209,375	19,405	228,780
40,674	24,674	71,442	-	72,165	24,749	-	233,705	21,643	255,348
76,270	32,941	71,829	39,974	23,638	37,991	-	298,442	29,387	327,829
18,635	65,663	51,475	38,170	23,638	38,910	-	236,591	22,811	259,572
12,060	60,587	18,938	25,376	21,296	28,729	-	166,987	15,788	182,775
12,013	35,548	20,242	-	26,050	34,536	-	128,389	11,091	139,480
-	23,922	21,461	30,602	12,985	-	-	88,971	8,128	97,098
9,455	97,431	86,734	63,513	27,462	34,857	-	319,452	31,652	351,104
55,486	40,273	21,553	19,686	32,800	-	-	169,719	16,706	186,424
3,988	10,959	14,882	23,352	22,750	11,849	-	87,780	8,083	95,863
-	34,052	6,531	-	10,547	6,577	-	57,707	5,746	63,453
-	-	-	-	-	-	-	-	-	-
10,760	27,648	31,989	39,013	18,412	24,285	-	152,106	13,699	165,806
19,466	23,666	20,550	34,472	44,560	45,072	-	187,785	16,790	204,575
18,760	38,894	36,917	40,658	23,976	35,303	-	194,508	17,900	212,408
6,881	12,974	45,383	37,457	33,061	48,565	-	184,320	17,297	201,617
80,300	201,538	76,056	152,236	105,125	122,199	-	737,453	75,626	813,079
29,317	139,655	47,400	56,447	45,495	51,347	-	369,661	36,030	405,691
47,130	91,345	32,739	61,603	57,296	-	-	290,113	28,729	318,842
8,299	27,465	63,014	31,128	50,065	-	-	179,971	16,871	196,842
3,965	33,930	47,779	37,199	11,995	33,848	-	174,216	15,901	190,118
-	19,656	21,618	6,196	7,525	3,175	-	58,170	4,987	63,157
16,835	-	34,182	-	23,552	79,342	-	153,911	13,502	167,412
8,916	66,362	31,274	41,236	86,005	44,441	-	278,233	26,106	304,340
-	-	-	75,627	-	-	-	75,627	7,740	83,367
110,375	147,712	115,075	182,744	95,493	102,862	-	754,262	74,994	829,256
41,574	47,434	42,979	54,441	36,206	52,889	-	275,522	25,875	301,397
10,983	62,476	35,211	50,912	27,084	26,451	-	213,117	20,785	233,902
75,479	47,465	44,125	75,431	35,749	56,280	-	334,429	33,064	367,492
28,360	114,002	-	-	20,199	32,093	-	194,654	19,573	214,227
-	-	24,488	80,399	41,695	39,561	-	208,264	19,090	227,353
20,897	-	67,168	93,253	66,075	70,165	-	317,559	30,146	347,705
13,598	27,290	27,554	-	23,667	-	-	92,109	8,264	100,373
78,862	113,476	69,175	84,437	53,299	31,691	-	430,939	45,001	475,940
15,327	27,550	52,422	76,596	58,283	20,191	-	250,369	23,654	274,024
5,939	17,537	37,896	21,004	9,561	23,817	-	115,755	10,920	126,675
4,600	39,186	51,936	36,191	62,250	70,101	-	263,434	24,505	287,939
21,236	66,282	25,207	24,431	31,316	47,433	-	213,904	19,910	233,814
25,975	48,437	52,089	47,735	37,149	47,850	-	259,234	24,064	283,298
45,128	123,499	28,053	59,833	33,546	10,728	-	300,787	31,418	332,205
33,684	125,464	107,848	68,729	60,218	72,231	-	468,174	46,138	514,312
11,201	-	49,547	32,425	14,808	9,227	-	117,208	11,044	128,252
39,562	61,607	76,445	53,679	77,479	53,177	-	380,138	36,504	416,642
7,188	20,617	-	62,813	26,270	20,621	-	137,510	13,010	150,520
-	59,518	45,526	194,005	17,531	22,616	-	339,195	32,816	372,011
-	-	-	-	-	-	-	-	-	-
13,145	30,260	-	34,429	-	29,442	-	107,276	9,723	116,999
19,729	26,202	50,082	19,327	19,268	18,125	-	152,733	14,074	166,807
7,843	89,909	25,983	23,417	25,095	23,211	-	195,459	19,272	214,731
12,497	9,944	21,812	67,382	21,467	26,675	-	166,776	15,773	177,050
-	-	-	41,723	23,862	56,317	-	131,957	13,242	145,199
6,676	16,690	8,111	-	20,979	14,316	-	66,772	6,096	72,868
6,313	11,840	40,615	25,772	17,645	12,685	-	112,171	10,954	123,124
-	6,657	12,576	32,914	14,239	15,454	-	81,840	8,397	90,230
10,443	15,062	22,074	48,614	34,949	19,847	-	154,989	15,417	170,406
67,903	19,962	33,496	115,113	62,098	29,000	-	327,661	33,447	361,108
2,862	6,248	5,818	13,261	15,641	22,440	-	66,270	6,163	72,433
867	2,549	2,709	10,038	7,890	3,602	-	27,655	3,029	30,684
10,404	25,901	-	100,188	89,237	29,511	-	255,841	24,431	280,272
99,523	99,275	52,600	-	22,861	-	-	273,961	28,905	302,866
20,462	62,008	45,377	15,794	20,000	-	-	152,161	14,167	166,328
46,076	14,528	14,528	9,822	14,568	9,677	-	109,193	11,391	120,584
7,117	11,148	9,375	29,644	50,476	17,189	-	124,949	11,540	136,489
-	-	-	-	-	-	-	-	-	-
14,481	18,434	31,226	-	108,481	29,644	-	202,266	18,395	220,661
35,979	47,900	108,915	75,680	67,223	-	-	315,696	30,687	346,383
11,796	20,740	24,634	20,720	30,512	38,473	-	188,715	17,852	206,567
46,362	10,114	24,667	36,816	45,156	15,518	-	182,992	16,062	199,055
20,852	28,971	-	32,113	8,219	13,672	-	103,828	9,812	113,640
-	72,355	105,774	30,857	15,078	15,228	-	224,214	22,422	246,636
2,984	10,880	14,019	20,587	10,861	10,117	-	69,438	6,339	75,777
21,972	92,571	39,151	-	32,052	-	-	93,186	8,213	101,399
40,272	42,178	32,554	37,896	13,436	8,337	-	137,496	13,342	150,838
143,370	27,087	45,025	39,366	16,365	21,950	-	293,162	32,334	324,497
27,399	12,088	31,151	19,786	41,215	15,261	-	131,499	12,905	144,404
7,326	27,305	14,674	103,127	28,773	17,563	-	197,768	17,975	215,743
24,408	16,305	15,645	27,726	21,204	13,900	-	121,767	11,300	133,068
9,995	50,799	88,176	30,799	21,624	30,175	-	230,561	22,862	253,443
14,030	61,970	-	22,954	33,861	-	-	101,316	10,242	111,558
33,603	52,038	44,467	117,112	65,465	13,782	-	354,155	34,617	388,772
-	34,798	20,044	13,825	11,341	26,463	-	106,951	7,315	114,266
14,352	47,518	138,977	144,768	78,957	16,807	-	440,979	43,012	484,991
27,431	78,646	82,160	77,537	33,673	23,013	-	235,473	23,013	260,486
20,205	70,034	58,509	81,573	47,619	58,956	-	336,896	33,097	369,993
14,468	-	18,855	24,866	21,827	-	-	80,010	7,320	87,330
63,935	41,521	48,533	61,856	81,282	-	-	215,845	21,794	237,639
17,914	33,253	30,575	184,760	32,735	35,657	-	334,893	32,149	367,042
21,234	46,380	28,119	38,290	21,452	12,207	-	171,825	17,511	189,336
107,409	45,510	36,812	66,983	68,549	31,615	-	282,477	28,165	407,212
14,414	64,293	50,976	24,989	25,428	24,250	-	200,267	19,854	220,065



Summary of ERCs Received and Outstanding

				ERC Checks Received										ERC Outstanding						
FAC ID	DBA	Legal Name	FEIN	2Q20	3Q20	4Q20	1Q21	2Q21	3Q21	4Q21	Total ERC	Interest Received	Grand Total	2Q20 ERC	3Q20 ERC	4Q20 ERC	1Q21 ERC	2Q21 ERC	3Q21 ERC	Total Outstanding
3109	Consulate Health Care of Melbourne	MELBOURNE FACILITY OPERATIONS LLC	205111992	9,792	70,912	53,314	115,239	59,165	52,525	-	360,947	34,721	395,668	-	-	-	-	-	-	-
3106	Franco Nursing & Rehabilitation Center	MIAMI FACILITY OPERATIONS LLC	205112030	28,440	82,243	-	64,784	36,244	-	-	212,011	21,196	233,207	-	-	-	-	-	-	-
3105	Consulate Health Care of New Port Richey	NEWPORT RICHEY FACILITY OPERATIONS LLC	205112212	12,009	26,073	19,055	95,511	22,518	32,848	-	208,014	19,502	227,516	-	-	79,867	-	-	33,426	113,292
3203	Newport News Nursing and Rehabilitation Center	NEWPORT NEWS FACILITY OPERATIONS LLC	205105591	6,527	18,934	31,511	49,618	15,341	26,332	-	148,262	13,948	162,210	-	-	-	-	-	-	-
3201	Consulate Health Care of Norfolk	NORFOLK FACILITY OPERATIONS LLC	205105634	26,328	103,853	102,319	117,182	28,998	33,463	-	412,143	40,394	452,537	-	-	-	-	-	-	-
3103	Consulate Health Care of North Fort Myers	NORTH FORT MYERS FACILITY OPERATIONS LLC	205112262	72,609	50,174	90,896	122,338	-	48,793	-	384,811	38,930	423,741	-	-	-	53,445	-	-	53,445
540	Oak Grove Healthcare Center	OAK GROVE HEALTHCARE LLC	200905695	-	17,121	87,777	40,435	17,822	30,978	-	194,133	19,229	213,362	6,485	-	-	-	-	-	6,485
541	Oaks at Sweeten Creek, The	OAKS AT SWEETEN CREEK HEALTHCARE LLC	200905720	10,524	15,030	105,410	67,879	101,781	18,946	-	319,569	31,129	350,698	-	-	-	-	-	-	-
3116	Consulate Health Care of Orange Park	ORANGE PARK FACILITY OPERATIONS LLC	205112395	9,643	39,075	28,714	39,695	20,108	26,367	-	163,601	15,002	178,603	-	-	-	-	-	-	-
1079	Osprey Point Nursing Center	OSPREY NURSING AND REHABILITATION LLC	461564762	-	21,083	16,526	26,850	9,416	9,183	-	83,058	7,915	90,974	7,773	-	-	-	-	-	7,773
547	Parkview Nursing and Rehabilitation Center	PARKVIEW HEALTHCARE LLC	200900205	33,654	47,126	-	-	-	-	-	80,779	8,533	89,312	-	-	-	-	-	-	-
3254	Pavilion at St. Luke Village, The	PAVILION AT ST LUKE VLG FACILITY OPTS LLC	205113160	25,668	-	50,018	-	31,442	44,119	-	151,248	13,618	164,866	-	-	38,608	-	53,264	-	91,872
3250	Manor at Penn Village, The	PENN VILLAGE FACILITY OPERATIONS LLC	205113850	-	117,654	57,953	83,920	28,687	34,803	-	323,017	32,790	355,807	48,557	-	-	-	-	-	48,557
3227	Pennknoll Village	PENNKNOLL VILLAGE FACILITY OPERATIONS LLC	205113884	12,772	34,876	73,009	135,943	32,888	35,460	-	324,947	31,236	356,183	-	-	-	-	-	-	-
3111	Consulate Health Care of Pensacola	PENSACOLA FACILITY OPERATIONS LLC	205113943	9,169	46,502	17,570	19,702	16,524	29,489	-	138,955	12,901	151,856	-	-	-	-	-	-	-
3202	Pheasant Ridge Nursing and Rehab Center	PHEASANT RIDGE FACILITY OPERATIONS LLC	205105665	15,000	25,099	41,562	50,353	17,458	39,359	-	188,830	17,333	206,163	-	-	-	-	-	-	-
3117	Consulate Health Care of Port Charlotte	PORT CHARLOTTE FACILITY OPERATIONS LLC	205114051	32,200	40,542	82,136	106,121	28,957	38,913	-	328,868	31,713	360,581	-	-	-	-	-	-	-
552	Oaks Rehabilitation and Healthcare Center, The	RILEY HEALTHCARE LLC	200900279	45,320	17,052	17,841	14,247	35,419	13,318	-	143,197	15,133	158,330	-	-	-	-	-	-	-
3118	Consulate Health Care of Safety Harbor	SAFETY HARBOR FACILITY OPERATIONS LLC	205114096	9,747	45,490	19,536	-	20,219	24,569	-	119,561	10,641	130,202	-	-	-	35,111	-	-	35,111
3119	Consulate Health Care of Sarasota	SARASOTA FACILITY OPERATIONS LLC	205125556	8,635	-	-	45,437	-	20,521	-	74,593	7,117	81,710	-	-	30,681	32,243	-	22,849	85,773
3209	Skyline Nursing and Rehabilitation Center	SKYLINE FACILITY OPERATIONS LLC	205105696	48,548	74,334	95,402	59,849	22,525	-	-	300,658	31,429	332,087	-	-	-	-	-	24,030	24,030
3120	Consulate Health Care of St. Petersburg	ST PETERSBURG FACILITY OPERATIONS LLC	205114123	10,115	64,260	-	62,093	16,767	25,402	-	178,636	17,683	196,320	-	-	-	25,286	-	-	25,286
556	Starkville Manor Health Care and Rehabilitation Center	STARKVILLE MANOR HEALTHCARE LLC	200900298	-	45,525	23,643	23,462	743	20,430	-	113,803	8,492	122,295	29,696	-	-	-	-	-	29,696
3112	Consulate Health Care of Tallahassee	TALLAHASSEE FACILITY OPERATIONS LLC	205114238	19,151	26,245	23,412	44,105	68,729	82,609	-	264,251	23,716	287,968	-	-	-	-	-	-	-
303	Valley View Care and Rehabilitation Center	VALLEY VIEW HEALTHCARE LLC	200905934	24,719	44,004	82,552	83,974	40,699	9,917	-	285,866	29,172	315,038	-	-	-	-	-	-	-
3102	Consulate Health Care of Vero Beach	VERO BEACH FACILITY OPERATIONS LLC	205114268	16,212	-	100,186	181,950	88,438	49,934	-	436,719	42,619	479,338	-	-	122,333	-	-	-	122,333
558	Walnut Cove Health and Rehabilitation Center	WALNUT COVE HEALTHCARE LLC	200905961	11,748	15,061	24,760	54,453	34,970	21,471	-	162,462	13,614	176,075	-	-	-	-	-	-	-
560	Wellington Rehabilitation and Healthcare	WELLINGTON HEALTHCARE LLC	200905981	-	58,179	34,922	76,879	49,792	56,994	-	276,766	27,113	303,880	141,828	-	-	-	-	-	141,828
3110	Consulate Health Care at West Altamonte	WEST ALTAMONTE FACILITY OPERATIONS LLC	205114358	91,172	43,340	49,045	58,589	47,755	-	-	289,502	30,050	319,552	-	-	-	-	-	24,697	24,697
3104	Consulate Health Care of West Palm Beach	WEST PALM BEACH FACILITY OPERATIONS LLC	205114330	46,668	152,824	87,757	83,855	196,983	130,064	-	698,151	68,854	767,005	-	-	-	-	-	-	-
3204	Westwood Health and Rehabilitation Center	WESTWOOD HEALTHCARE LLC	200906009	5,945	10,211	19,675	18,087	1,969	26,769	-	82,656	7,437	90,094	-	-	-	-	-	-	-
3206	Consulate Health Care of Williamsburg	WILLIAMSBURG FACILITY OPERATIONS LLC	205105956	24,612	88,201	27,934	82,742	-	-	-	223,489	22,662	246,151	-	-	-	23,030	21,680	-	44,710
564	Willowbrook Rehabilitation and Care Center	WILLOWBROOK HEALTHCARE LLC	200906053	-	31,248	63,818	66,277	56,673	44,432	-	262,448	25,164	287,611	9,454	-	-	-	-	-	9,454
565	Willora Lake Healthcare Center	WILORA LAKE HEALTHCARE LLC	200906081	-	52,716	19,833	100,898	30,517	13,013	-	216,977	20,929	237,906	14,622	-	-	-	-	-	14,622
3207	Consulate Health Care of Windsor	WINDSOR FACILITY OPERATIONS LLC	205105990	66,669	63,990	-	20,192	13,328	17,496	-	181,676	19,117	200,792	-	-	-	13,688	-	-	13,688
566	Winona Manor Health Care and Rehabilitation Center	WINONA MANOR HEALTHCARE LLC	200903006	23,085	77,689	-	93,068	68,179	29,032	-	291,053	28,776	319,829	-	-	-	76,772	-	-	76,772
3121	Consulate Health Care of Winter Haven	WINTER HAVEN FACILITY OPERATIONS LLC	205114303	14,358	62,609	39,303	79,517	24,179	31,975	-	251,941	25,737	277,678	-	-	-	-	-	-	-
3208	Consulate Health Care of Woodstock	WOODSTOCK FACILITY OPERATIONS LLC	205106024	75,134	72,829	25,832	57,334	11,755	10,214	-	253,098	27,256	280,354	-	-	-	-	-	-	-
462	Beneva Lakes Health Care and Rehabilitation Center	741 SOUTH BENEVA ROAD OPERATIONS LLC	611665084	10,029	44,202	29,723	53,488	35,686	26,576	-	199,795	18,860	218,655	-	-	-	-	-	-	-
Grand Total				2,929,397	5,596,063	4,985,415	7,100,767	4,471,043	3,925,985	34,666	29,043,336	2,807,042	31,850,378	595,679	1,021,247	677,430	760,088	324,516	388,998	3,767,959

**EXHIBIT D**

**Nov. 12 IRS Letter**



**U.S. Department of Justice**

**Tax Division**

*Civil Trial Section, Southern Region  
P.O. Box 14198  
Washington, D.C. 20044*

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DAH:AAF:HCBilicki  
DJ 5-19-23191  
CMN 2024101044

*Sent By Email*

November 12, 2024

Daniel Simon  
McDermott Will & Emery  
1180 Peachtree St. NE, Suite 3350  
Atlanta, Georgia 30309

Re: *In re: LaVie Care Centers, LLC*  
Case No. 24-55507-PMB (Bankr. N.D. Ga.)

Mr. Simon,

We have reviewed your October 28, 2024, spreadsheet summarizing the Employee Retention Credits ("ERCs") that the debtors have received and expect to receive. 133 of the 134 debtors<sup>1</sup> ("collective ERC debtors") that received and/or are expecting to receive ERCs belong to the tax return entity FC Investors XXI, LLC (Entity ID \*-\*\*\*5705).

Section 2301(d) of the CARES Act provides that all persons treated as a single employer under section 52(a) or (b) of the Code, or section 414(m) or (o) of the Internal Revenue Code, will be treated as a single employer for purposes of the Employee Retention Credit. We believe that the collective ERC debtors are a single employer for purposes of the ERC.

Section 2301(c)(3)(A)(i) of the CARES Act provides that if an eligible employer averaged more than 100 full-time or full-time equivalent employees during 2019, they are considered a large eligible employer<sup>2</sup>. We reviewed the 2019 Forms 1094-C for a sample size of

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<sup>1</sup> Ashton Court Care and Rehabilitation Center belongs to the entity Transitional Health Partners (Entity ID \*-\*\*\*7988).

<sup>2</sup> For 2021, if an eligible employer averaged more than 500 full-time or full-time equivalent employees during 2019, they are considered a large eligible employer. We believe that the collective ERC debtors are a large eligible employer under both the 2020 and 2021 standard.

seven debtors,<sup>3</sup> each of which reported itself as a member of an Aggregated Applicable Large Employer Group<sup>4</sup>. Based on the sample pool alone, the combined seven debtors had an average of 457 full-time employees for 2019. Accordingly, we believe that the collective ERC debtors would be considered a large eligible employer for purposes of the Employee Retention Credit.

Section 2301(a) of the CARES Act provides that the ERC amount is equal to 50 percent of qualified wages with respect to each employee for each applicable calendar quarter in 2020.<sup>5</sup> For large eligible employers, qualified wages are only those wages paid by the eligible employer with respect to which an employee is not providing services due to circumstances described in section 2301(c)(2)(A)(ii)(I) of the CARES Act (relating to a full or partial suspension of the operation of a trade or business due to a governmental order) or section 2301(c)(2)(A)(ii)(II) of the CARES Act (relating to a significant decline in gross receipts).<sup>6</sup>

First, to the extent you disagree that the collective ERC debtors are not considered a large eligible employer, please state the basis for your disagreement, and identify the facts and documents that you rely on to support your position.

Second, please identify the facts and documents that show that the collective ERC debtors' claimed ERCs were based upon wages paid for an employee not providing services for each period at issue.

These items of information, along with an agreement to extend the governmental claims bar date to January 31, 2025, will allow the IRS to determine its claims in this bankruptcy as

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<sup>3</sup> We reviewed the 2019 Forms 1094-C for 9335 San Jose Boulevard, 6305 Cortez Road West, 1465 Oakfield Drive, Norfolk Facility Operations LLC, Kissimmee Facility Operations LLC, Willowbrook Healthcare LLC, and Winona Manor Healthcare LLC.

<sup>4</sup> These are filed for purposes of the employer shared responsibility provisions of the Affordable Care Act. For the Form 1094-C, for purposes of determining if an employer or group of employers is an Applicable Large Employer, all ALE Members under common control (an Aggregated ALE Group) are aggregated together. If the Aggregated ALE Group, taking into account the employees of all ALE Members in the group, employed on average 50 or more full-time employees (including full-time equivalent employees) on business days during the preceding calendar year, then the Aggregated ALE Group is an Applicable Large Employer and each separate employer within the group is an ALE Member. Each ALE Member is required to file Forms 1094-C and 1095-C reporting offers of coverage to its full-time employees (even if the ALE Member has fewer than 50 full-time employees of its own).

<sup>5</sup> For 2021, the credit amount is equal to 70 percent for qualified wages paid between January 1 and June 30, 2021.

<sup>6</sup> For large eligible employers, section 2301(c)(3)(B) of the CARES Act limits qualified wages that may be taken into account to the amount that the employee would have been paid for working an equivalent duration during the 30 days immediately preceding the period in which the qualified wages are paid or incurred.

related to the \$31,850,378 in already disbursed funds related to the ERCs and the additional \$3,767,959 in outstanding ERCs that the debtors expect to receive. Otherwise, based on the information we currently have, we may need to protectively amend the IRS's proofs of claim to include an estimated claim totaling \$31,850,378 in erroneous refunds.

Sincerely,

/s/ Hana Bilicki

Hana Bilicki

Trial Attorney

Department of Justice, Tax Division

**EXHIBIT E**

**Nov. 27 Response Letter**



mwe.com

Daniel Simon  
Attorney at Law  
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+1 404 260 8554

November 27, 2024

VIA EMAIL

Hana Bilicki  
Trial Attorney  
Department of Justice, Tax Division

**Re: In re: LaVie Care Centers, LLC**  
**Case No. 24-55507-PMB (Bankr. N.D. Ga.)**

Dear Ms. Bilicki:

This letter responds to your correspondence dated November 12, 2024 and November 19, 2024, as well as our phone conference on November 22, 2024, regarding the claims for the employee retention credit (the “ERC”) submitted by entities within the LaVie Care Centers, LLC controlled group for 2020 and 2021.

The Debtors retained Synergi Partners to assist with analyzing their eligibility for the ERC and calculating the amount of the ERC claimed by the eligible employers within the Debtor’s controlled group.

**1. The Debtors were a Large Employer for Purposes of the ERC.**

The Debtors were a large employer for purposes of claiming the ERC in 2020 (with more than 100 full-time employees in 2019) and 2021 (with more than 500 full-time employees in 2019).

Attached as Exhibit A is a spreadsheet showing the amount of the ERC received and claimed by each of the eligible employers within the Debtor’s controlled group.

**2. Qualified Wages for Purposes of the ERC are Wages Paid by Large Employers to Employees Not Providing Services.**

Wages for purposes of the ERC are generally defined as Social Security wages as reflected in Box 3 of the Form W-2, except that these wages may be increased by the employer’s healthcare expenses allocated to each employee, *e.g.*, nontaxable premiums and/or COBRA coverage.

As a large employer for both 2020 and 2021, qualified wages for the Debtors were all wages paid to employees for the time that the employees were “not providing services” due to the COVID-19 economic hardship period.

Hana Bilicki  
November 27, 2024  
Page 2

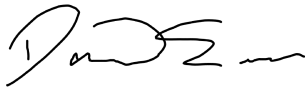
The Debtors used a decline in patients served due to COVID-19 mandated reductions in business operations as a reasonable means to calculate the portion of employee wages for which employees were not providing services. Attached as Exhibit B is the reduction in patients served calculated by month for each eligible employer that was used to calculate the portion of each employee's wages that were qualified wages for purposes of claiming the ERC (i.e., wages for which the employees were not providing services).

Attached as Exhibit C is a memorandum from Synergi Partner's legal counsel at DLA Piper setting forth the legal basis for using a decline in patients served as a reasonable means to calculate wages for which employees were not providing services.

Federal, state and local governments considered most medical facilities, including the Debtors, "essential businesses" for purposes of many COVID-19 directives. As a result, stay-at-home and shelter-in place directives, generally allowed medical care facilities to continue their essential operations. That fact notwithstanding, to help slow the spread of COVID-19, certain state and local governments required essential businesses such as the Debtors to comply with directives from the Centers for Disease Control and Prevention (the "CDC") and other governmental entities to implement safeguards to protect against the spread of COVID-19.

We trust that this letter, including the Exhibits, is responsive to your request for additional information.

Sincerely,

A handwritten signature in black ink, appearing to read "Daniel Simon", with a stylized flourish at the end.

Daniel Simon

cc: Emily Keil



## Exhibit A

LaVie Care Centers, LLC, et al.  
Summary of ERCs Received and Outstanding

FAC ID	DBA	Legal Name	FEIN
411	University Hills Health and Rehabilitation	10040 HILLVIEW ROAD OPERATIONS LLC	37165496
430	Wedgewood Healthcare Center	1010 CARPENTERS WAY OPERATIONS LLC	364716312
425	Bay Breese Health and Rehabilitation Center	1036 AUBREY FARM ROAD OPERATIONS LLC	3838518193
433	Lakeside Oaks Care Center	1061 VIRGINIA STREET OPERATIONS LLC	320358871
418	Englewood Healthcare and Rehabilitation Center	1111 DURYEA LANE OPERATIONS LLC	364714694
428	Keystone Rehabilitation and Health Center	1120 WEST DONEGAN AVENUE OPERATIONS LLC	371654964
439	Harts Harbor Health Care Center	11565 HARTS ROAD OPERATIONS LLC	352428092
447	Spring Hill Health and Rehabilitation Center	12170 CORTEZ BOULEVARD OPERATIONS LLC	300706977
433	Island Health and Rehabilitation Center	125 ALMA BOULEVARD OPERATIONS LLC	3838518193
415	Heron Pointe Health and Rehabilitation	1445 HOWELL AVENUE OPERATIONS LLC	352428213
407	Brandon Health and Rehabilitation Center	1465 OAKFIELD DRIVE OPERATIONS LLC	320358612
416	Magnolia Lakes and Rehabilitation Center	1507 SOUTH TUTTLE AVENUE OPERATIONS LLC	371654971
453	Colonial Lakes Health Care	15204 WEST COLONIAL DRIVE OPERATIONS LLC	371653462
433	Vista Manor	1550 JESS PARISHSH COURT OPERATIONS LLC	352428780
423	Harbor Beach Nursing and Rehabilitation Center	1615 MIAMI ROAD OPERATIONS LLC	300706236
481	Health and Rehabilitation Centre at Dolphins View, The	1820 SHORE DRIVE OPERATIONS LLC	611666246
414	Deltona Health Care	1851 ELKCAM BOULEVARD OPERATIONS LLC	800781116
414	Destin Healthcare and Rehabilitation Center	195 MATTIE M KELLY BOULEVARD OPERATIONS LLC	900775960
409	Coral Trace Health Care	216 SANTA BARBARA BOULEVARD OPERATIONS LLC	800780896
433	Health Center at Brentwood	2333 NORTH BRENTWOOD CIRCLE OPERATIONS LLC	300707193
441	Seaview Nursing and Rehabilitation Center	2401 NE 2ND STREET OPERATIONS LLC	383858020
432	Heritage Park Rehabilitation and Healthcare	2826 CLEVELAND AVENUE OPERATIONS LLC	611666359
448	Habana Health Care Center	2916 HABANA WAY OPERATIONS LLC	611665516
466	Coral Bay Healthcare and Rehabilitation	2939 SOUTH HAVERHILL ROAD OPERATIONS LLC	800768119
444	North Oaks Health and Rehabilitation Center	3001 PALM COAST PARKWAY OPERATIONS LLC	3838518193
437	Heritage Healthcare Center at Tallahassee	3101 GINGER DRIVE OPERATIONS LLC	300707332
464	The SWAN Center at Oakbridge	3110 OAKBRIDGE BOULEVARD OPERATIONS LLC	300707729
419	Evans Health Care	3735 EVANS AVENUE OPERATIONS LLC	352427163
400	Countryside Rehab and Healthcare Center	3825 COUNTRYSIDE BOULEVARD OPERATIONS LLC	900775956
414	Rosewood Health and Rehabilitation Center	3200 ROSEWOOD WAY OPERATIONS LLC	900777086
411	Hillcrest Health Care and Rehabilitation Center	4200 WASHINGTON STREET OPERATIONS LLC	300707346
442	Plantation Bay Rehabilitation Center	4641 OLD CANOE CREEK ROAD OPERATIONS LLC	900777064
435	Shoal Creek Rehabilitation Center	5001 SOUTH HOSPITAL DRIVE OPERATIONS LLC	611666089
420	Renaissance Health and Rehabilitation	5065 WALLIS ROAD OPERATIONS LLC	800769064
432	Fletcher Health and Rehabilitation Center	518 WEST FLETCHER AVENUE OPERATIONS LLC	900776108
437	Palm Health and Rehabilitation Center	5405 BARCKS STREET OPERATIONS LLC	371655153
421	Peter Force Health Care	611 SOUTH 13TH STREET OPERATIONS LLC	320359064
417	Emerald Shores Health and Rehabilitation	626 NORTH TYNDALL PARKWAY OPERATIONS LLC	352427139
406	Bradenton Health Care	6305 CORTEZ ROAD WEST OPERATIONS LLC	300705718
468	Wood Lake Health and Rehabilitation Center	6414 13TH ROAD WEST OPERATIONS LLC	352428783
463	Oaktree Healthcare	6500 REED CANAL ROAD OPERATIONS LLC	611666689
445	North Florida Rehabilitation and Specialty Care	6700 NW 10TH PLACE OPERATIONS LLC	364716114
443	Central Park Healthcare and Rehabilitation Center	702 SOUTH KINGS AVENUE OPERATIONS LLC	383857011
429	Lake Mary Health and Rehabilitation Center	710 NORTH SUN DRIVE OPERATIONS LLC	352428407
426	Heritage Healthcare and Rehabilitation Center	777 NINTH STREET NORTH OPERATIONS LLC	383858199
431	Rio Pinar Health Care	7950 LAKE UNDERHILL ROAD OPERATIONS LLC	900777078
443	Bardmoor Oaks Healthcare and Rehabilitation Center (frm Largo)	9035 BRYAN DARY ROAD OPERATIONS LLC	364715950
437	Park Health and Rehabilitation Center, The	9311 SOUTH ORANGE BLOSSOM TRAIL OPERATIONS LLC	900770038
405	San Jose Health and Rehabilitation Center	9355 SAN JOSE BOULEVARD OPERATIONS LLC	800769084
3210	Ashland Nursing & Rehabilitation Center	ASHLAND FACILITY OPERATIONS LLC	205059666
301	Ashton Court Care and Rehabilitation Centre	ASHTON COURT HEALTHCARE LLC	209000123
3201	Augusta Nursing and Rehab Center	AUGUSTA FACILITY OPERATIONS LLC	205104011
313	Bay Pointe Nursing and Rehabilitation Center	BAY NURSING AND REHABILITATION LLC	451170112
3113	Consulate Health Care of Bayonet Point	BAYONET POINT FACILITY OPERATIONS LLC	205109197
502	Heritage Manor of Bossier	BOSSIER HEALTHCARE LLC	200875159
3107	Consulate Health Care of Brandon	BRANDON FACILITY OPERATIONS LLC	205109231
401	Brentwood Retirement Community	BRENTWOOD MEADOW HEALTH CARE ASSOCIATES LLC	582639492
504	Cardinal Healthcare and Rehabilitation Center	CARDINAL NORTH CAROLINA HEALTHCARE LLC	200900568
505	Cary Health and Rehabilitation Center	CARY HEALTHCARE LLC	200905436
400	Brookshire, The	CATALINA GARDENS HEALTH CARE ASSOCIATES LLC	260220976
508	Clay County Care Living	CLAY COUNTY HEALTHCARE LLC	200905506
433	Keystone Villas Assisted Living Center	DONEGAN SQUARE HEALTH CARE ASSOCIATES	582639494
404	Villas at Lakeside Oaks, The	EDINBOROUGH SQUARE HEALTH CARE ASSOCIATES LLC	582639495
311	Emerald Ridge Healthcare and Care Center	EMERALD RIDGE HEALTHCARE LLC	200905569
3214	Envoy of Alexandria	ENVOY OF ALEXANDRIA LLC	263644169
3212	Bonview Rehabilitation and Healthcare	ENVOY OF FOREST HILLS LLC	263644246
3213	Envoy at the Village	ENVOY OF FOREK UNIC LLC	263644310
3215	Envoy at the Meadows	ENVOY OF GOOCHLAND LLC	263644361
3214	Envoy of Lawrenceville	ENVOY OF LAWRENCEVILLE LLC	263644400
3116	Envoy of Westover Hill	ENVOY OF RICHMOND LLC	263644488
3258	Siemon's Lakeview Manor Nursing and Rehabilitation Center	ENVOY OF SOMERSET LLC	371652920
3217	Envoy of Staunton	ENVOY OF STAUNTON LLC	263644536
3218	Envoy of Williamsburg	ENVOY OF WILLIAMSBURG LLC	263644589
3219	Envoy of Winchester	ENVOY OF WINCHESTER LLC	263644649
3220	Envoy of Woodbridge	ENVOY OF WOODBRIDGE LLC	263644689
515	Heritage Manor Health and Rehabilitation Center	FERRIDAY HEALTHCARE LLC	200875115
1080	Floridian Nursing and Rehabilitation Center, The	FLORIDIAN FACILITY OPERATIONS LLC	472428106
301	Forrest Oaks Healthcare Center	FORREST OAKS HEALTHCARE LLC	200905610
517	Heritage Manor of Franklinton	FRANKLINTON HEALTHCARE LLC	200875206
519	Garden Court Health and Rehabilitation Center	GARDEN COURT HEALTHCARE LLC	200875068
521	Gateway Healthcare and Healthcare	GATEWAY HEALTHCARE LLC	200905642
3205	Grayson Rehabilitation and Health Care Center	GRAYSON HEALTHCARE LLC	200900021
524	Hilltop Manor Health and Rehabilitation Center	GRAYSON FACILITY OPERATIONS LLC	205105028
516	Hunter Woods Nursing and Rehabilitation Center	HILLTOP MISSISSIPPI HEALTHCARE LLC	200900236
3214	Consulate Health Care of Jacksonville	HUNTER WOODS HEALTHCARE LLC	200905659
529	Transitional Health Services of Kennesaw	JACKSONVILLE FACILITY OPERATIONS LLC	205108974
3204	Kings Daughters Community Health & Rehab	KANNAPOLIS HEALTHCARE LLC	200905597
3115	Consulate Health Care of Kissimmee	KINGS DAUGHTERS FACILITY OPERATIONS LLC	205105233
3108	Consulate Health Care at Lake Parker	KISSIMMEE FACILITY OPERATIONS LLC	205109023
3101	Consulate Health Care of Lakeland	LAKE PARKER FACILITY OPERATIONS LLC	205109064
3252	Locust Grove Retirement Village	LAKELAND FACILITY OPERATIONS LLC	205109149
3225	Luther Ridge at Selders Hill	LOCUST GROVE FACILITY OPERATIONS LLC	205109149
3224	Manor at St. Luke Village, The	LUTHER RIDGE FACILITY OPERATIONS LLC	205111897
536	Courtyard Rehabilitation and Healthcare	MANOR AT ST LUKE VILLAGE FACILITY OPERATIONS	205111951
		MCCOMB HEALTHCARE LLC	200900260

ERC Checks Received							Total	Interest	Grand
2Q20	3Q20	4Q20	1Q21	2Q21	3Q21	4Q21	ERC	Received	Total
12,721	24,295	37,878	82,966	37,487	22,291	-	217,638	20,625	238,264
29,978	-	26,917	-	38,937	45,485	-	141,317	12,405	153,722
14,302	25,366	35,086	34,013	25,438	45,283	-	182,430	16,889	199,319
8,381	48,424	15,727	-	19,454	24,201	34,666	150,853	13,401	164,253
-	-	12,033	55,029	19,344	18,970	-	105,376	10,080	115,456
29,099	47,920	31,635	37,661	24,561	38,500	-	209,375	19,405	228,780
40,674	24,674	71,442	-	72,165	24,749	-	233,705	21,643	255,348
300706977	76,270	32,941	71,829	39,974	37,991	-	298,442	29,387	327,829
18,635	65,663	51,475	38,170	23,638	38,810	-	236,581	22,981	259,572
12,060	60,587	18,938	25,376	21,296	28,729	-	166,987	15,788	182,775
12,013	35,548	20,242	-	26,050	34,536	-	128,389	11,091	139,480
-	23,922	21,461	30,602	12,985	-	-	88,971	8,128	97,098
9,455	97,431	86,734	63,513	27,462	34,857	-	319,452	31,652	351,104
1550 JESS PARISHSH COURT OPERATIONS LLC	55,486	40,273	21,553	19,686	32,800	-	167,719	16,706	184,424
300706236	3,988	10,959	14,882	23,352	22,750	11,849	87,780	8,083	95,863
611666246	-	34,052	6,531	-	10,547	6,577	57,707	5,746	63,453
800781116	-	-	-	-	-	-	-	-	-
900775960	10,760	27,648	31,989	39,013	18,412	24,285	152,108	13,699	165,806
800780896	19,466	23,666	20,550	34,472	44,560	45,072	187,785	16,790	204,575
300707193	18,760	38,894	36,917	40,658	23,976	35,303	194,508	17,900	212,408
383858020	6,881	12,974	45,383	37,457	33,061	48,565	184,320	17,297	201,617
611666359	80,300	201,538	76,056	152,236	105,125	122,199	737,453	75,626	813,079
611665516	29,317	139,655	47,400	56,447	45,495	51,347	369,661	36,030	405,691
800768119	47,130	91,345	32,739	61,603	57,296	-	290,113	28,729	318,842
3838518193	8,299	27,465	63,014	31,128	50,065	-	179,971	16,871	196,842
300707332	3,965	33,930	47,779	37,199	11,995	33,848	174,216	15,901	190,118
300707729	-	19,656	21,618	6,196	7,525	3,175	58,170	4,987	63,157
352427163	16,835	-	34,182	-	23,552	79,342	153,911	13,502	167,412
900775956	8,916	66,362	31,274	41,236	86,005	44,441	278,233	26,106	304,340
900777086	-	-	-	75,627	-	-	75,627	7,740	83,367
110,375	147,712	115,075	182,744	95,493	102,862	-	754,262	74,994	829,256
41,574	47,434	42,979	54,441	36,206	52,889	-	275,522	25,875	301,397
10,983	62,476	35,211	50,912	27,084	26,451	-	213,117	20,785	233,902
75,379	47,465	44,125	75,431	35,749	56,280	-	334,367	33,064	367,431
28,360	114,002	-	-	20,199	32,093	-	194,654	19,573	214,227
22,110	-	24,488	80,399	41,695	39,561	-	208,264	19,090	227,353
20,897	-	67,168	93,553	66,075	70,165	-	317,599	30,146	347,705
13,598	27,290	27,554	-	23,667	-	-	92,109	8,264	100,373
78,862	113,476	69,175	84,437	53,299	31,691	-	430,939	45,001	475,940
15,327	27,550	52,422	76,596	58,283	20,191	-	250,369	23,654	274,023
5,939	17,537	37,896	21,004	9,561	23,817	-	115,755	10,920	126,675
4,600	39,186	51,106	36,191	62,350	70,185	-	263,434	24,500	287,934
19,236	66,282	25,207	24,431	31,516	47,433	-	213,304	19,910	233,814
25,975	48,437	52,089	47,735	37,149	47,850	-	259,234	24,064	283,298
45,128	123,499	28,053	59,833	33,546	10,728	-	300,787	31,418	332,205
33,684	125,464	107,848	68,729	60,218	72,231	-	468,174	46,138	514,312
11,201	-	49,547	32,425	14,808	9,227	-	117,208	11,044	128,252
39,562	61,607	76,445	53,479	77,478	71,172	-	380,118	36,504	416,642
7,188	20,617	-	62,813	26,270	20,621	-	137,510	13,010	150,520
-	59,518	45,526	-	194,005	17,531	22,616	339,195	32,816	372,011
-	-	-	-	-	-	-	-	-	-
13,145	30,260	-	34,429	-	-	29,442	107,276	9,723	116,999
19,729	26,202	50,082	19,327	19,268	18,125	-	152,713	14,078	166,791
7,843	89,909	25,983	23,417	21,095	23,211	-	195,459	19,272	214,731
12,497	9,944	21,812	67,382	21,467	28,675	-	161,776	15,273	177,050
-	-	-	41,723	23,862	56,317	-	131,903	13,347	145,250
6,676	16,690	8,111	-	20,979	14,316	-	66,772	6,096	72,868
3,613	11,840	40,615	25,772	17,645	12,685	-	112,171	10,954	123,124
-	6,657	12,576	32,914	34,239	15,454	-	81,840	8,397	90,236
10,443	15,062	22,074	48,614	34,949	19,847	-	154,989	15,517	170,506
67,903	19,952	33,496	115,113	62,098	29,000	-	327,563	32,447	360,010
2,862	6,248	5,818	13,261	15,641	22,440	-	66,270	6,163	72,433
867	2,549	2,709	10,038	7,890	3,602	-	27,655	2,636	30,291
90,924	29,901	-	100,188	89,237	21,811	-	255,841	24,431	280,272
10,753	29,275	52,600	-	24,989	27,563	-	273,961	28,805	302,766
20,451	60,308	45,277	75,191	28,983	71,197	-	226,117	24,167	250,284
46,070	14,528	14,528	9,822	14,568	8,677	-	109,193	11,391	120,583
7,117	11,148	9,375	29,644	50,476	17,189	-	124,949	11,540	136,489
-	-	-	-	-	-	-	-	-	-
14,481	18,434	31,226	-	108,481	29,644	-	202,266	18,395	220,660
35,979	47,900	-	108,945	75,680	47,083	-	315,696	30,687	346,383
47,796	24,634	209,730	-	50,402	50,513	-	388,745	36,472	425,214
46,362	10,114	24,667	36,816	48,516	15,518	-	182,992	16,062	199,055
20,852	28,971	-	32,113	8,219	13,672	-	103,828	9,812	113,640
-	72,355	105,774	30,857	-	-	-	224,214	22,422	246,636
2,984	10,880	14,019	20,587	-	-	-	69,438	6,339	75,777
21,917	29,151	-	-	32,062	-	-	83,263	8,213	91,476
1,095	42,178	32,554	37,896	13,436	8,117	-	137,496	14,342	151,838
143,370	27,087	45,025	39,366	16,365	21,950	-	293,162	31,334	324,497
27,399	12,088	31,011	19,786	41,215	21,383	-	131,499	12,905	144,404
7,326	27,305	14,674	103,127	28,778	16,563	-	197,768	17,975	215,743
130,408	16,505	14,505	27,726	21,204	37,300	-	140,086	14,306	154,392
9,505	50,799	88,175	30,799	21,624	29,175	-	230,567	22,892	253,459
14,030	51,070	-	22,954	-	-	-	101,316	10,242	111,558
32,303	62,938	44,467	117,112	65,465	13,761	-	354,155	34,617	388,772
-	34,798	20,044	13,825	11,341	26,943	-	106,951	7,315	114,266
14,352	47,518	138,977	144,768	78,957	16,807	-	440,943	48,815	489,758
17,341	78,664	82,160	53,289	19,289	33,737	-	237,473	24,747	262,220
20,205	70,034	58,509	81,573	47,619	58,956	-	336,896	33,097	369,993
14,468	-	18,855	24,866	21,822	-	-	80,010	7,320	87,330
69,935	41,521	48,533	61,856	-	-	-	215,845	21,794	237,639
13,314	32,353	30,575	184,760	32,735	35,657	-	344,893	32,149	377,042
21,234	46,530	32,119	38,390	21,452	12,705	-	171,852	17,121	188,973
25,514	107,409	26,872	96,683	67,619	65,546	-	371,642	36,155	407,797
14,414	64,293	50,976	24,989	25,278	24,257	-	204,207	19,854	224,061

Summary of ERCs Received and Outstanding

				ERC Checks Received										ERC Outstanding						
FAC ID	DBA	Legal Name	FEIN	2Q20	3Q20	4Q20	1Q21	2Q21	3Q21	4Q21	Total ERC	Interest Received	Grand Total	2Q20 ERC	3Q20 ERC	4Q20 ERC	1Q21 ERC	2Q21 ERC	3Q21 ERC	Total Outstanding
3109	Consulate Health Care of Melbourne	MELBOURNE FACILITY OPERATIONS LLC	205111992	9,792	70,912	53,314	115,239	59,165	52,525	-	360,947	34,721	395,668	-	-	-	-	-	-	-
3106	Franco Nursing & Rehabilitation Center	MIAMI FACILITY OPERATIONS LLC	205112030	28,440	82,243	-	64,784	36,244	-	-	212,011	21,196	233,207	-	-	-	-	-	-	-
3105	Consulate Health Care of New Port Richey	NEWPORT RICHEY FACILITY OPERATIONS LLC	205112212	12,009	26,073	19,055	95,511	22,518	32,848	-	208,014	19,502	227,516	-	-	79,867	-	-	33,426	113,292
3203	Newport News Nursing and Rehabilitation Center	NEWPORT NEWS FACILITY OPERATIONS LLC	205105591	6,527	18,934	31,511	49,618	15,341	26,332	-	148,262	13,948	162,210	-	-	-	-	-	-	-
3201	Consulate Health Care of Norfolk	NORFOLK FACILITY OPERATIONS LLC	205105634	26,328	103,853	102,319	117,182	28,998	33,463	-	412,143	40,394	452,537	-	-	-	-	-	-	-
3103	Consulate Health Care of North Fort Myers	NORTH FORT MYERS FACILITY OPERATIONS LLC	205112262	72,609	50,174	90,896	122,338	-	48,793	-	384,811	38,930	423,741	-	-	-	53,445	-	-	53,445
540	Oak Grove Healthcare Center	OAK GROVE HEALTHCARE LLC	200905695	-	17,121	87,777	40,435	17,822	30,978	-	194,133	19,229	213,362	6,485	-	-	-	-	-	6,485
541	Oaks at Sweeten Creek, The	OAKS AT SWEETEN CREEK HEALTHCARE LLC	200905720	10,524	15,030	105,410	67,879	101,781	18,946	-	319,569	31,129	350,698	-	-	-	-	-	-	-
3116	Consulate Health Care of Orange Park	ORANGE PARK FACILITY OPERATIONS LLC	205112395	9,643	39,075	28,714	39,695	20,108	26,367	-	163,601	15,002	178,603	-	-	-	-	-	-	-
1079	Osprey Point Nursing Center	OSPREY NURSING AND REHABILITATION LLC	461564762	-	21,083	16,526	26,850	9,416	9,183	-	83,058	7,915	90,974	7,773	-	-	-	-	-	7,773
547	Parkview Nursing and Rehabilitation Center	PARKVIEW HEALTHCARE LLC	200900205	33,654	47,126	-	-	-	-	-	80,779	8,533	89,312	-	-	-	-	-	-	-
3254	Pavilion at St. Luke Village, The	PAVILION AT ST LUKE VLG FACILITY OPTS LLC	205113160	25,668	-	50,018	-	31,442	44,119	-	151,248	13,618	164,866	-	-	38,608	-	53,264	-	91,872
3250	Manor at Penn Village, The	PENN VILLAGE FACILITY OPERATIONS LLC	205113850	-	117,654	57,953	83,920	28,687	34,803	-	323,017	32,790	355,807	48,557	-	-	-	-	-	48,557
3227	Pennknoll Village	PENNKNOLL VILLAGE FACILITY OPERATIONS LLC	205113884	12,772	34,876	73,009	135,943	32,888	35,460	-	324,947	31,236	356,183	-	-	-	-	-	-	-
3111	Consulate Health Care of Pensacola	PENSACOLA FACILITY OPERATIONS LLC	205113943	9,169	46,502	17,570	19,702	16,524	29,489	-	138,955	12,901	151,856	-	-	-	-	-	-	-
3202	Pheasant Ridge Nursing and Rehab Center	PHEASANT RIDGE FACILITY OPERATIONS LLC	205105665	15,000	25,099	41,562	50,353	17,458	39,359	-	188,830	17,333	206,163	-	-	-	-	-	-	-
3117	Consulate Health Care of Port Charlotte	PORT CHARLOTTE FACILITY OPERATIONS LLC	205114051	32,200	40,542	82,136	106,121	28,957	38,913	-	328,868	31,713	360,581	-	-	-	-	-	-	-
552	Oaks Rehabilitation and Healthcare Center, The	RILEY HEALTHCARE LLC	200900279	45,320	17,052	17,841	14,247	35,419	13,318	-	143,197	15,133	158,330	-	-	-	-	-	-	-
3118	Consulate Health Care of Safety Harbor	SAFETY HARBOR FACILITY OPERATIONS LLC	205114096	9,747	45,490	19,536	-	20,219	24,569	-	119,561	10,641	130,202	-	-	-	-	-	-	-
3119	Consulate Health Care of Sarasota	SARASOTA FACILITY OPERATIONS LLC	205125556	8,635	-	-	45,437	-	20,521	-	74,593	7,117	81,710	-	-	-	35,111	-	-	35,111
3209	Skyline Nursing and Rehabilitation Center	SKYLINE FACILITY OPERATIONS LLC	205105696	48,548	74,334	95,402	59,849	22,525	-	-	300,658	31,429	332,087	30,681	32,243	-	-	22,849	-	85,773
3120	Consulate Health Care of St. Petersburg	ST PETERSBURG FACILITY OPERATIONS LLC	205114123	10,115	64,260	-	62,093	16,767	25,402	-	178,636	17,683	196,320	-	-	-	-	-	-	-
556	Starkville Manor Health Care and Rehabilitation Center	STARKVILLE MANOR HEALTHCARE LLC	200900298	-	45,525	23,643	23,462	743	20,430	-	113,803	8,492	122,295	29,696	-	-	-	-	-	29,696
3112	Consulate Health Care of Tallahassee	TALLAHASSEE FACILITY OPERATIONS LLC	205114238	19,151	26,245	23,412	44,105	68,729	82,609	-	264,251	23,716	287,968	-	-	-	-	-	-	-
303	Valley View Care and Rehabilitation Center	VALLEY VIEW HEALTHCARE LLC	200905934	24,719	44,004	82,552	83,974	40,699	9,917	-	285,866	29,172	315,038	-	-	-	-	-	-	-
3102	Consulate Health Care of Vero Beach	VERO BEACH FACILITY OPERATIONS LLC	205114268	16,212	-	100,186	181,950	88,438	49,934	-	436,719	42,619	479,338	-	-	-	-	-	-	122,333
558	Walnut Cove Health and Rehabilitation Center	WALNUT COVE HEALTHCARE LLC	200905961	11,748	15,061	24,760	54,453	34,970	21,471	-	162,462	13,614	176,075	-	-	-	-	-	-	-
560	Wellington Rehabilitation and Healthcare	WELLINGTON HEALTHCARE LLC	200905981	-	58,179	34,922	76,879	49,792	56,994	-	276,766	27,113	303,880	141,828	-	-	-	-	-	-
3110	Consulate Health Care at West Altamonte	WEST ALTAMONTE FACILITY OPERATIONS LLC	205114358	91,172	43,340	49,045	58,589	47,755	-	-	289,502	30,050	319,552	-	-	-	-	-	24,697	24,697
3104	Consulate Health Care of West Palm Beach	WEST PALM BEACH FACILITY OPERATIONS LLC	205114330	46,668	152,824	87,757	83,855	196,983	130,064	-	698,151	68,854	767,005	-	-	-	-	-	-	-
3204	Westwood Health and Rehabilitation Center	WESTWOOD HEALTHCARE LLC	200906009	5,945	10,211	19,675	18,087	1,969	26,769	-	82,656	7,437	90,094	-	-	-	-	-	-	-
3206	Consulate Health Care of Williamsburg	WILLIAMSBURG FACILITY OPERATIONS LLC	205105956	24,612	88,201	27,934	82,742	-	-	-	223,489	22,662	246,151	-	-	-	-	23,030	21,680	44,710
564	Willowbrook Rehabilitation and Care Center	WILLOWBROOK HEALTHCARE LLC	200906053	-	31,248	63,818	66,277	56,673	44,432	-	262,448	25,164	287,611	9,454	-	-	-	-	-	9,454
565	Willora Lake Healthcare Center	WILORA LAKE HEALTHCARE LLC	200906081	-	52,716	19,833	100,898	30,517	13,013	-	216,977	20,929	237,906	14,622	-	-	-	-	-	14,622
3207	Consulate Health Care of Windsor	WINDSOR FACILITY OPERATIONS LLC	205105990	66,669	63,990	-	20,192	13,328	17,496	-	181,676	19,117	200,792	-	-	-	13,688	-	-	13,688
566	Winona Manor Health Care and Rehabilitation Center	WINONA MANOR HEALTHCARE LLC	200903006	23,085	77,689	-	93,068	68,179	29,032	-	291,053	28,776	319,829	-	-	-	76,772	-	-	76,772
3121	Consulate Health Care of Winter Haven	WINTER HAVEN FACILITY OPERATIONS LLC	205114303	14,358	62,609	39,303	79,517	24,179	31,975	-	251,941	25,737	277,678	-	-	-	-	-	-	-
3208	Consulate Health Care of Woodstock	WOODSTOCK FACILITY OPERATIONS LLC	205106024	75,134	72,829	25,832	57,334	11,755	10,214	-	253,098	27,256	280,354	-	-	-	-	-	-	-
462	Beneva Lakes Health Care and Rehabilitation Center	741 SOUTH BENEVA ROAD OPERATIONS LLC	611665084	10,029	44,202	29,723	53,488	35,686	26,576	-	199,795	18,860	218,655	-	-	-	-	-	-	-
Grand Total				2,929,397	5,596,063	4,985,415	7,100,767	4,471,043	3,925,985	34,666	29,043,336	2,807,042	31,850,378	595,679	1,021,247	677,430	760,088	324,516	388,998	3,767,959

2020 Non-Service Time Percentages

Department		March	April	May	June	July	August	September	October	November	December
301		0%	0%	0%	0%	0%	10%	16%	1%	2%	15%
303		0%	7%	9%	12%	5%	12%	34%	36%	30%	31%
304		0%	0%	0%	0%	1%	0%	0%	0%	10%	8%
401		0%	0%	2%	6%	2%	0%	0%	0%	1%	3%
403		0%	0%	0%	0%	0%	0%	0%	0%	3%	2%
404		0%	0%	3%	6%	0%	0%	0%	6%	9%	11%
405		1%	0%	0%	0%	0%	0%	1%	0%	2%	11%
406		0%	0%	8%	32%	25%	15%	16%	21%	16%	13%
407		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
409		10%	0%	0%	0%	0%	0%	0%	0%	0%	0%
410		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
411		0%	0%	0%	0%	0%	0%	0%	0%	0%	9%
413		0%	0%	3%	0%	0%	10%	8%	0%	0%	0%
414		0%	0%	2%	0%	4%	0%	0%	0%	0%	0%
415		0%	0%	0%	1%	0%	0%	0%	0%	1%	1%
416		0%	0%	0%	0%	0%	0%	0%	0%	0%	7%
417		0%	1%	0%	0%	0%	0%	2%	0%	0%	7%
418		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
419		0%	0%	0%	0%	5%	1%	2%	6%	3%	0%
420		0%	6%	4%	3%	12%	0%	0%	0%	1%	1%
421		0%	0%	2%	0%	0%	3%	6%	6%	7%	9%
423		0%	0%	0%	0%	0%	0%	0%	6%	0%	0%
424		0%	4%	0%	0%	0%	1%	0%	0%	3%	0%
425		0%	0%	0%	0%	0%	0%	0%	11%	9%	0%
426		0%	0%	10%	42%	36%	15%	6%	9%	0%	5%
427		0%	0%	0%	0%	0%	0%	0%	0%	9%	3%
428		0%	8%	4%	0%	0%	0%	0%	0%	5%	1%
429		0%	0%	0%	0%	0%	0%	8%	7%	4%	0%
430		7%	1%	0%	0%	0%	0%	0%	0%	0%	9%
431		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
432		3%	6%	11%	5%	25%	36%	41%	29%	20%	26%
433		0%	0%	0%	0%	0%	0%	0%	9%	9%	1%
434		0%	0%	0%	0%	0%	0%	11%	3%	11%	10%
435		0%	0%	0%	0%	0%	0%	0%	2%	0%	10%
436		0%	0%	2%	4%	0%	0%	0%	0%	15%	20%
437		0%	0%	3%	0%	0%	1%	0%	1%	4%	1%
438		0%	0%	0%	0%	0%	0%	2%	8%	0%	1%
439		3%	2%	0%	0%	0%	0%	0%	1%	0%	1%
440		0%	0%	0%	0%	0%	0%	0%	2%	5%	1%
441		0%	0%	0%	0%	0%	0%	0%	1%	15%	7%
442		3%	3%	4%	4%	3%	0%	0%	3%	2%	0%
443		0%	0%	0%	0%	0%	3%	4%	7%	6%	4%
444		3%	0%	0%	2%	2%	12%	12%	11%	7%	8%
445		0%	0%	0%	0%	0%	0%	0%	16%	12%	4%
446		0%	0%	0%	0%	0%	0%	0%	0%	0%	3%
447		0%	0%	0%	0%	0%	0%	0%	0%	3%	0%
448		0%	0%	0%	1%	0%	10%	0%	0%	3%	4%

450		0%	0%	0%	9%	4%	14%	11%	7%		11%	3%
451		0%	1%	0%	0%	0%	0%	0%	0%		11%	11%
452		0%	0%	7%	0%	0%	0%	0%	0%		2%	0%
453		0%	0%	0%	0%	0%	4%	14%	11%		12%	7%
461		0%	0%	0%	0%	0%	0%	0%	0%		0%	4%
462		0%	0%	0%	0%	0%	0%	1%	1%		0%	0%
463		0%	3%	1%	3%	0%	9%	0%	0%		0%	0%
464	100%		0%	0%	0%	0%	0%	0%	0%		0%	0%
465		0%	2%	5%	6%	6%	10%	8%	5%		10%	6%
466		0%	0%	0%	4%	5%	0%	0%	0%		0%	0%
468		0%	0%	0%	2%	0%	0%	0%	3%		8%	4%
470	10%		7%	7%	13%	0%	11%	18%	5%		12%	15%
481		0%	0%	2%	24%	7%	9%	4%	0%		0%	0%
501	6%		9%	0%	100%	0%	0%	0%	0%		0%	0%
502	2%		7%	6%	1%	0%	0%	0%	1%		4%	5%
504		0%	0%	0%	0%	0%	0%	11%	9%		19%	32%
505		0%	0%	0%	0%	9%	7%	0%	0%		0%	0%
508	4%		2%	8%	3%	0%	0%	0%	4%		6%	10%
513		0%	0%	0%	0%	3%	1%	2%	6%		22%	21%
515		0%	0%	1%	0%	0%	0%	0%	0%		4%	6%
517		0%	0%	11%	6%	8%	2%	3%	2%		10%	21%
519	4%		30%	0%	0%	0%	0%	22%	5%		5%	4%
520		0%	0%	0%	0%	0%	0%	6%	5%		11%	8%
521		0%	0%	0%	0%	0%	0%	0%	0%		6%	0%
524		0%	0%	0%	0%	3%	13%	0%	3%		2%	8%
526		0%	0%	0%	0%	0%	0%	1%	8%		8%	2%
529	3%		1%	0%	0%	0%	0%	0%	5%		20%	8%
536		0%	1%	0%	0%	0%	0%	8%	4%		6%	6%
540		0%	0%	0%	4%	0%	0%	0%	22%		34%	28%
541	6%		2%	0%	0%	0%	0%	0%	2%		11%	8%
547		0%	0%	0%	0%	100%	0%	0%	0%		100%	0%
549		0%	0%	0%	0%	0%	0%	0%	0%		0%	0%
552		0%	0%	0%	12%	0%	0%	0%	0%		9%	3%
556	0%		0%	1%	0%	0%	0%	0%	0%		0%	0%
558		0%	2%	0%	6%	0%	0%	0%	2%		8%	0%
560	2%		17%	31%	30%	23%	17%	28%	28%		17%	17%
564	5%		0%	0%	5%	6%	4%	3%	5%		5%	8%
565		0%	0%	0%	12%	6%	9%	0%	3%		9%	12%
566	8%		7%	0%	1%	1%	2%	14%	12%		15%	14%
1078		0%	6%	1%	0%	0%	0%	0%	0%		3%	5%
1079	3%		1%	0%	3%	0%	6%	9%	1%		0%	0%
1080		0%	0%	0%	0%	2%	1%	0%	0%		0%	0%
2010		0%	0%	14%	0%	0%	0%	0%	0%		0%	0%
2011		0%	0%	5%	22%	0%	0%	0%	0%		0%	0%
2012		0%	0%	0%	0%	0%	0%	0%	0%		6%	12%
2013		0%	0%	0%	0%	0%	1%	0%	0%		0%	2%
2014		0%	0%	3%	0%	0%	2%	0%	0%		0%	8%
3101		0%	3%	5%	0%	0%	0%	0%	8%		8%	11%
3102		0%	0%	0%	2%	6%	8%	10%	8%		13%	14%
3103	2%		0%	0%	0%	1%	9%	11%	11%		11%	18%
3104		0%	0%	0%	10%	14%	0%	0%	0%		0%	0%

3105		0%	0%	0%	0%	0%	0%	0%	0%	1%	0%
3106		0%	0%	0%	0%	0%	0%	3%	8%	7%	5%
3107		0%	0%	0%	1%	0%	0%	0%	0%	10%	6%
3108		1%	2%	0%	0%	0%	0%	0%	0%	3%	0%
3109		0%	0%	0%	0%	0%	0%	2%	3%	5%	6%
3110		0%	5%	18%	9%	5%	5%	1%	12%	5%	4%
3111		0%	0%	0%	0%	0%	0%	0%	0%	7%	0%
3112		0%	1%	3%	0%	0%	0%	0%	0%	5%	0%
3113		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3114		4%	0%	0%	0%	0%	0%	0%	0%	5%	0%
3115		0%	0%	3%	6%	0%	10%	7%	12%	13%	10%
3116		0%	0%	0%	0%	0%	0%	0%	1%	8%	10%
3117		1%	1%	8%	4%	5%	0%	6%	8%	22%	19%
3118		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3119		0%	0%	0%	0%	0%	0%	8%	5%	4%	8%
3120		0%	0%	0%	0%	6%	6%	10%	1%	4%	8%
3121		0%	0%	0%	0%	0%	1%	0%	0%	6%	9%
3130		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3131		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3200		0%	0%	0%	0%	0%	0%	0%	0%	3%	0%
3201		0%	3%	0%	0%	0%	1%	2%	12%	14%	13%
3202		0%	0%	2%	0%	2%	0%	0%	4%	0%	0%
3203		0%	0%	0%	0%	0%	0%	0%	2%	16%	0%
3204		2%	0%	0%	0%	0%	1%	0%	1%	18%	20%
3205		0%	0%	0%	0%	0%	0%	12%	16%	8%	3%
3206		0%	0%	10%	5%	0%	0%	1%	0%	1%	8%
3207		1%	0%	10%	12%	5%	4%	2%	1%	0%	0%
3208		8%	0%	18%	45%	30%	16%	5%	8%	13%	8%
3209		0%	0%	0%	0%	0%	0%	16%	20%	19%	10%
3210		0%	0%	0%	0%	0%	0%	0%	0%	0%	20%
3211		0%	0%	14%	16%	9%	13%	8%	6%	4%	6%
3212		0%	2%	0%	0%	0%	0%	0%	0%	6%	10%
3213		0%	0%	14%	21%	11%	3%	0%	0%	0%	0%
3214		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3215		0%	0%	1%	4%	0%	0%	0%	6%	4%	0%
3216		1%	0%	0%	0%	0%	0%	0%	0%	0%	9%
3217		3%	5%	1%	2%	0%	1%	0%	0%	0%	17%
3218		0%	3%	0%	6%	0%	0%	0%	0%	3%	9%
3219		8%	2%	0%	0%	0%	0%	0%	0%	10%	19%
3220		5%	0%	1%	0%	8%	7%	7%	6%	16%	14%
3224		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3225		9%	4%	1%	8%	14%	21%	19%	18%	15%	9%
3227		1%	0%	0%	0%	0%	0%	0%	0%	2%	22%
3250		0%	0%	0%	0%	5%	3%	0%	17%	16%	8%
3252		0%	0%	0%	1%	0%	0%	0%	0%	0%	10%
3254		0%	0%	3%	4%	4%	0%	0%	0%	0%	0%
3258		6%	0%	3%	2%	2%	0%	5%	0%	0%	0%

2021 Non-Service Time Percentages

Location	January	February	March	April	May	June	July	August	September
301	12%	12%	1%	0%	0%	0%	0%	0%	0%
303	29%	22%	15%	17%	3%	0%	0%	0%	1%
304	2%	0%	0%	0%	5%	8%	7%	2%	0%
401	0%	0%	1%	4%	4%	0%	0%	0%	0%
403	0%	7%	4%	8%	8%	16%	9%	0%	0%
404	20%	16%	13%	12%	18%	14%	3%	7%	2%
405	1%	8%	7%	1%	4%	2%	0%	0%	0%
406	6%	10%	2%	3%	8%	6%	3%	0%	0%
407	0%	0%	0%	0%	0%	0%	0%	0%	0%
409	0%	0%	5%	1%	7%	5%	2%	3%	0%
410	0%	0%	44%	21%	12%	9%	8%	0%	10%
411	2%	11%	8%	0%	0%	0%	0%	0%	0%
413	0%	0%	0%	0%	0%	0%	0%	0%	0%
414	1%	0%	1%	0%	0%	0%	0%	0%	0%
415	0%	0%	0%	0%	0%	0%	0%	0%	0%
416	0%	0%	0%	0%	0%	0%	0%	0%	0%
417	0%	0%	0%	0%	0%	0%	0%	0%	0%
418	2%	0%	5%	0%	0%	0%	0%	0%	0%
419	1%	2%	2%	0%	0%	0%	4%	0%	0%
420	0%	0%	0%	0%	0%	0%	0%	0%	0%
421	4%	0%	6%	3%	3%	0%	1%	1%	0%
423	0%	0%	0%	0%	13%	0%	0%	0%	5%
424	0%	0%	0%	0%	0%	0%	0%	0%	0%
425	1%	6%	0%	0%	5%	3%	12%	2%	0%
426	4%	10%	10%	8%	0%	0%	0%	0%	0%
427	0%	0%	0%	0%	0%	0%	0%	0%	0%
428	0%	0%	1%	0%	0%	0%	0%	0%	0%
429	0%	2%	4%	0%	0%	0%	0%	0%	0%
430	1%	0%	0%	0%	3%	0%	1%	0%	0%
431	0%	0%	0%	0%	0%	0%	0%	0%	0%
432	20%	17%	20%	19%	21%	17%	36%	83%	85%
433	3%	0%	0%	0%	0%	0%	5%	0%	0%
434	0%	0%	1%	5%	8%	13%	5%	0%	0%
435	0%	1%	0%	0%	0%	0%	0%	0%	0%
436	8%	9%	10%	12%	5%	0%	0%	0%	0%
437	2%	7%	0%	0%	0%	0%	0%	0%	0%
438	8%	7%	2%	0%	4%	0%	1%	0%	3%
439	2%	17%	17%	10%	1%	0%	0%	0%	0%
440	0%	0%	0%	0%	0%	0%	0%	6%	2%
441	0%	8%	2%	9%	4%	9%	15%	3%	0%
442	0%	2%	0%	1%	0%	0%	0%	0%	0%
443	0%	0%	0%	0%	0%	0%	0%	3%	7%
444	6%	0%	3%	1%	1%	3%	2%	0%	0%
445	0%	0%	0%	0%	0%	0%	0%	0%	0%
446	0%	0%	0%	0%	0%	0%	0%	0%	0%
447	0%	0%	0%	0%	4%	0%	0%	0%	0%

448	0%	0%	0%	0%	0%	0%	0%	0%	2%
450	0%	0%	0%	0%	0%	5%	0%	0%	0%
451	7%	6%	0%	5%	5%	5%	2%	0%	0%
452	3%	0%	0%	0%	0%	0%	0%	0%	0%
453	0%	2%	0%	0%	0%	0%	0%	0%	0%
461	0%	0%	0%	0%	0%	0%	0%	0%	0%
462	0%	7%	2%	0%	0%	0%	0%	0%	0%
463	0%	0%	0%	0%	0%	6%	6%	0%	0%
465	0%	5%	4%	12%	9%	6%	11%	10%	1%
466	0%	0%	3%	0%	0%	0%	0%	0%	0%
468	3%	7%	6%	7%	4%	1%	0%	0%	0%
470	33%	23%	15%	13%	11%	23%	0%	17%	0%
481	6%	0%	0%	0%	0%	1%	0%	0%	0%
501	0%	0%	0%	0%	0%	0%	0%	0%	0%
502	14%	11%	9%	1%	0%	0%	7%	7%	5%
504	0%	4%	0%	4%	0%	0%	0%	0%	0%
505	0%	0%	0%	0%	0%	0%	0%	0%	0%
508	10%	21%	18%	4%	3%	11%	0%	0%	1%
513	16%	18%	14%	15%	12%	6%	3%	0%	0%
515	5%	0%	0%	0%	0%	3%	0%	0%	0%
517	0%	0%	0%	0%	0%	0%	0%	0%	0%
519	0%	0%	11%	35%	1%	0%	14%	0%	11%
520	9%	4%	2%	5%	2%	0%	0%	0%	0%
521	0%	0%	0%	0%	0%	0%	0%	0%	0%
524	2%	0%	0%	3%	0%	0%	0%	0%	0%
526	13%	9%	14%	8%	6%	6%	3%	0%	0%
529	14%	27%	23%	14%	8%	0%	0%	0%	0%
536	0%	0%	0%	0%	0%	0%	0%	0%	0%
540	6%	1%	1%	3%	0%	0%	4%	7%	7%
541	1%	9%	20%	18%	12%	0%	0%	0%	0%
547	0%	0%	0%	0%	0%	0%	0%	0%	0%
549	0%	0%	0%	0%	0%	0%	0%	0%	0%
552	0%	5%	0%	8%	13%	7%	0%	0%	0%
556	0%	0%	0%	0%	0%	0%	0%	0%	0%
558	0%	15%	8%	8%	0%	0%	0%	0%	1%
560	13%	12%	15%	11%	0%	1%	8%	7%	17%
564	15%	12%	13%	6%	7%	8%	10%	4%	7%
565	20%	14%	14%	3%	0%	5%	1%	0%	0%
566	10%	9%	13%	10%	9%	4%	8%	0%	0%
1078	0%	0%	0%	0%	0%	0%	0%	0%	0%
1079	0%	0%	0%	0%	0%	0%	0%	0%	0%
1080	0%	4%	2%	0%	0%	0%	1%	3%	0%
2010	0%	14%	23%	9%	6%	7%	5%	5%	5%
2011	0%	0%	12%	11%	1%	3%	12%	13%	0%
2012	0%	0%	0%	0%	0%	0%	0%	0%	0%
2013	0%	0%	0%	0%	0%	0%	0%	0%	0%
2014	0%	0%	0%	0%	0%	0%	0%	0%	0%
3101	8%	0%	0%	0%	0%	0%	1%	0%	1%
3102	11%	11%	17%	14%	4%	0%	2%	0%	0%



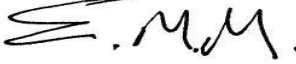
3103	13%	16%	10%	3%	0%	0%	0%	0%	0%
3104	0%	0%	51%	29%	31%	42%	33%	17%	4%
3105	1%	0%	0%	0%	0%	0%	0%	0%	0%
3106	9%	4%	0%	1%	0%	0%	0%	0%	0%
3107	0%	0%	0%	0%	0%	5%	8%	3%	0%
3108	0%	0%	5%	2%	0%	0%	0%	0%	0%
3109	5%	5%	5%	4%	5%	0%	0%	0%	0%
3110	9%	3%	3%	5%	6%	0%	0%	0%	0%
3111	0%	0%	0%	0%	0%	0%	0%	0%	0%
3112	0%	1%	13%	8%	11%	6%	7%	5%	8%
3113	0%	0%	0%	0%	0%	0%	0%	0%	0%
3114	0%	0%	0%	0%	0%	0%	0%	0%	0%
3115	9%	7%	8%	5%	5%	2%	2%	4%	0%
3116	1%	0%	0%	0%	0%	0%	0%	0%	0%
3117	8%	9%	10%	8%	0%	0%	1%	0%	10%
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3119	3%	7%	1%	1%	0%	0%	0%	0%	0%
3120	1%	12%	11%	0%	0%	1%	5%	3%	6%
3121	2%	5%	3%	1%	0%	0%	0%	0%	0%
3130	0%	0%	0%	0%	0%	0%	0%	0%	0%
3131	0%	0%	0%	0%	0%	0%	0%	0%	0%
3200	0%	0%	0%	0%	0%	0%	0%	0%	0%
3201	2%	6%	3%	0%	0%	0%	0%	0%	0%
3202	0%	0%	0%	0%	0%	3%	4%	2%	0%
3203	0%	0%	1%	0%	0%	0%	0%	0%	0%
3204	0%	9%	9%	1%	0%	0%	0%	0%	0%
3205	0%	1%	0%	0%	0%	0%	0%	0%	0%
3206	5%	2%	0%	0%	0%	0%	0%	0%	1%
3207	0%	0%	0%	0%	0%	0%	0%	0%	0%
3208	14%	24%	16%	0%	0%	0%	0%	0%	0%
3209	5%	4%	3%	0%	3%	1%	0%	0%	0%
3210	19%	15%	4%	0%	0%	0%	0%	0%	0%
3211	0%	3%	3%	0%	0%	0%	0%	0%	0%
3212	0%	0%	6%	11%	0%	0%	0%	0%	0%
3213	0%	0%	4%	3%	0%	0%	0%	0%	0%
3214	0%	0%	12%	13%	7%	5%	0%	2%	0%
3215	0%	0%	0%	0%	0%	0%	0%	0%	0%
3216	12%	5%	17%	10%	6%	6%	0%	0%	0%
3217	22%	23%	19%	11%	0%	0%	5%	3%	7%
3218	5%	0%	0%	2%	14%	0%	0%	0%	0%
3219	0%	0%	0%	0%	0%	0%	0%	0%	0%
3220	0%	0%	5%	0%	0%	0%	0%	0%	0%
3224	0%	1%	0%	0%	0%	0%	0%	0%	0%
3225	12%	11%	14%	11%	2%	3%	0%	0%	0%
3227	12%	14%	9%	0%	0%	0%	0%	0%	0%
3250	1%	6%	4%	0%	0%	0%	0%	0%	0%
3252	30%	19%	5%	4%	0%	0%	0%	2%	2%
3254	0%	9%	3%	0%	0%	0%	0%	0%	0%
3258	6%	14%	11%	6%	4%	1%	0%	0%	0%





## MEMORANDUM

TO: Greg Hayes  
Chief Financial Officer  
Synergy Healthcare Solutions  
1040 Crown Pointe Parkway, Suite 600  
Atlanta, GA 20338

FROM: Evan Migdail  


DATE: November 20, 2024

RE: **Cares Act Employee Retention Credit (ERC)**

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This is in response to the request by the U.S. Department of Justice Tax Division for the basis for Synergi's computation of qualified wages for LaVie Care Centers, LLC, for purposes of claiming the Cares Act Employee Retention Credit (ERC).

In the case of a large employer, the ERC applies to the portion of wages paid to the employees during the period(s) of time when those employees are ***not providing services*** due to circumstances that caused the eligible employer to have sustained a full or partial suspension of operations due to a governmental order related to COVID-19 or due to a significant decline in gross receipts.<sup>1</sup>

The Cares Act was passed by Congress in a national health emergency in less than two weeks with no consideration by the substantive committees of Congress (neither the House Ways and Means nor the Senate Finance Committees ever considered the legislation) and with no substantive discussion of its tax provisions during floor debate (in fact, later extensions of the Cares Act ERC provisions were considered in the same manner). Given confusion over the application of the "not providing services" requirement, on March 31, 2020, Senate Finance

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<sup>1</sup> CARES Act § 2301(c)(3)(A)(i).

Committee Chairman Charles Grassley (R-Iowa) provided a detailed and authoritative explanation of how the rule should apply:<sup>2</sup>

*If an employee is providing services on a reduced schedule*, wages paid to the employee are only treated as qualified wages if they exceed what the employee would have otherwise been paid for the *reduced services performed*. In that case, employers will receive a credit for the difference between the total wages paid to the employee and the amount the employer would have paid for the *reduced hours or services* actually provided by the employee. (Emphasis added).

Senate Finance Committee Chairman Grassley's articulation should carry significant weight because the source of the Grassley document is the Senate Finance Committee that authored the ERC and is the only pronouncement on the issue by Congress. As noted below, IRS ERC guidance reflects Chairman Grassley's position.

Senate Finance Committee Chairman Grassley's emphasis on *both* reduced hours and reduced services underscores that the two are not synonymous concepts. The reduced hour concept addresses situations where the employer tracks the hours employees work pre- and during COVID and can determine the specific hours in which the employees are not working at all.

The reduced services concept recognizes situations where employees perform services of a nature that they would not have normally performed, or performed such atypical services less frequently, pre-pandemic. This paradigm is reflected in IRS guidance issued after March 31, 2020, and best illustrated in IRS Notice 2021-20, Q&A #36, Example 2:

Employer H's non-exempt salaried employees cannot perform their *usual services* of delivering and installing furniture to be used in staging houses because open houses are prohibited in its service area during the second quarter of 2020. However, the employees are required to provide Employer H with periodic status updates about furniture that has been leased out and other administrative matters. Employer H continues to pay wages to employees as if they continued to work their typical work hours even though the employees cannot provide their *normal services*. Using a *reasonable method*, Employer H determined that its employees are working 20 percent of their typical work hours.... Employer H may treat 80 percent of the wages paid as qualified wages for purposes of the [ERC]. (Emphasis added).

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<sup>2</sup> United States Senate Committee on Finance, Chairman's News, "CARES Act: Employee Retention Credit FAQ," March 31, 2020, available at <https://www.finance.senate.gov/chairmans-news/cares-act-employee-retention-credit-faq> (accessed Sept. 30, 2021).

This example underscores the legislative intent that the ERC is meant to “prevent as many layoffs as possible and keep workers on the job.”<sup>3</sup> Specifically, while the home staging employer could terminate the employees because they no longer provide “core” services for which they were hired, or provide less of such services, the employer chooses to retain such employees. Accordingly, notwithstanding the fact that the employees continue to “work” during the pandemic, their wages qualify for the ERC as “wages paid...with respect to which an employee is not providing services.”

IRS guidance suggests situations when it may be appropriate to utilize the reduced hours versus reduced services. For example, it may be appropriate to determine qualified wages of hourly employees by examining wages paid for hours not worked. Notice 2021-20, Q&A #36, Example 1, illustrates such a situation. There, the employer is a manufacturer that was fully suspended due to COVID. The employer continues to pay the hourly employees who were not providing services at the closed locations 50 percent of their normal hourly wage rates. For these employees, IRS concluded that the employer may treat 50 percent of wages paid as qualified wages. The employer also reduced headquarters’ administrative staff hours by 40 percent but continues to pay them at 100 percent of their normal hourly wage rates. For these employees, the IRS concluded that the employer may treat 40 percent of wages paid as wages paid for time not providing services, and thus as qualified wages.

IRS guidance provides that the employer may use any *reasonable* method to determine wages paid with respect to which the employees are not providing services.<sup>4</sup> One example of a reasonable method is to analyze the time records maintained by the employees, as illustrated in IRS Notice 2021-20, Q&A #37, Example 1:

Employer I, a large eligible employer operating a fitness club business, closed all of its locations in City B due to a governmental order issued by the City B’s mayor. Employer I continues to pay its exempt managerial employees their regular salaries. While the clubs are closed and there is not sufficient administrative work to occupy the managerial employees full-time, they continue to perform some accounting and similar administrative functions. Employer I has determined, ***based on the time records maintained by the employees***, that they are providing services for 10 percent of their typical work hours.... In

<sup>3</sup> U.S. Senate Committee on Finance’s Press Release, “Wyden Announces Retention Credit To Keep Workers On The Job” (March 25, 2020), *available at* <https://www.finance.senate.gov/ranking-members-news/wyden-announces-retention-credit-to-keep-workers-on-the-job> (accessed Sept. 25, 2021). *See also*, Congressional Research Services, “COVID-19: The Employee Retention Tax Credit” (May 12, 2020), *available at* <https://crsreports.congress.gov/product/pdf/IN/IN11299> (accessed Sept. 30, 2021) (“The [ERC] reduces the after-tax cost of compensating an employee. Because employees cost less, firms are presumably willing to pay for more hours and retain more employees than they would absent the credit. When businesses keep individuals employed these individuals continue to earn income, reducing unemployment compensation expenditures and helping to maintain individuals’ incomes.”).

<sup>4</sup> IRS Notice 2021-20, Q&As #36 and #37.

this case, 90 percent of the wages paid to these employees during the period the clubs were closed are qualified wages. (Emphasis added).

Time record analysis, however, is not the only reasonable method to determine wages paid for services not provided. This is especially the case for employers who may not have established protocols pre-pandemic that track employee time spent on each activity in their day. IRS guidance does not prescribe any specific methodology that employers *must* use, nor does it prioritize one methodology over another. In fact, IRS Notice 2021-20 provides an open list of examples of reasonable methods employers may apply.

Examples of reasonable methods with respect to *non-exempt employees* who do not have a fixed schedule of work, according to Notice 2021-20, include the following:

- The method that the large eligible employer would use to determine the employee's entitlement to leave under the Family and Medical Leave Act would be a reasonable method; and
- The method(s) that the Department of Labor has prescribed to determine the number of hours for which an employee with an irregular schedule is eligible for paid sick leave under FFCRA.<sup>5</sup>

Examples of reasonable methods with respect to *exempt employees*, according to Notice 2021-20, includes the following:

- The method(s) the employer uses to measure exempt employees' entitlement to leave on an intermittent or reduced leave schedule under the Family and Medical Leave Act; and
- The method the employer uses to measure exempt employees' entitlement to and usage of paid leave under the employer's usual practices.<sup>6</sup>

The list of reasonable methods described above is not exhaustive, nor is it a "closed" list.

A reasonable method to determine wages paid for services not provided may differ by each employee class. IRS Notice 2021-20, Q&A #36, Example 1, discussed above, illustrates this approach. There, the IRS distinguished between the reduction in services with respect to the manufacturing and administrative staff.

Using this guidance, LaVie Care Centers used a "work task study" as a proxy to determine reduced wages for time not providing services. That study matched the decline in patient census

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<sup>5</sup> IRS Notice 2021-20, Q&A #36.

<sup>6</sup> IRS Notice 2021-20, Q&A #37.

due to COVID mandated reductions in business operations in each qualifying quarter with the corresponding quarter in 2019 to determine the reduction in services provided. The study broke down these reductions by location and by job category, and the not providing services percentage so determined was applied to the wage base.

In this regard the wage base included regular wages as well as PTO and sick pay that was used by employees when absent from work due to COVID quarantine and recovery requirements under governmental orders.<sup>7</sup>

Supporting documents prepared by Synergi and supporting these computations are attached.

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<sup>7</sup> PTO and sick pay are wages under the regular definition of wages in the Internal Revenue Code which is cross-referenced in the ERC statute. Cares Act section 2301(c)(5).