



IT IS ORDERED as set forth below:

Date: December 19, 2024

Paul Baisier

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

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

<p>IN RE:</p> <p>LAVIE CARE CENTERS, LLC, et al.,¹</p> <p>Debtors.</p>	<p>CHAPTER 11</p> <p>CASE NO. 24-55507-PMB</p> <p>JOINTLY ADMINISTERED</p>
<p>LAVIE CARE CENTERS, LLC, et al.,</p> <p>Movants,</p> <p>v.</p> <p>INTERNAL REVENUE SERVICE,</p> <p>Respondent.</p>	<p>CONTESTED MATTER</p>

¹ The last four digits of LaVie Care Centers, LLC’s federal tax identification number are 5592. There are 282 Debtors in these chapter 11 cases, *see* Case Nos. 24-55504 through 24-55787, which the Court ordered jointly administered under the above caption (Docket No. 20) at the Debtors’ request (Docket No. 3). A complete list of the jointly administered Debtors and the last four digits of their federal tax identification numbers may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://www.kccllc.net/LaVie>. The location of LaVie Care Centers, LLC’s corporate headquarters and the Debtors’ service address is 1040 Crown Pointe Parkway, Suite 600, Atlanta, GA 30338.



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**ORDER AND NOTICE (I) OF EVIDENTIARY HEARING
ON DEBTORS' OBJECTION TO CLAIM FILED BY THE INTERNAL
REVENUE SERVICE, AND (II) OF ALTERATION OF VARIOUS DEADLINES**

On December 10, 2024, LaVie Care Centers, LLC, et al. ("Debtors/Movants"), filed a *Debtors' Objection to Claim No. 5247 Filed by the Internal Revenue Service or, in the Alternative, Debtors' Motion for Entry of an Order Determining Tax Liability Pursuant to 11 U.S.C. § 505(a)* (Docket No. 751) (the "Objection"). On the same day, Movants filed a *Notice of Hearing and Deadline to Object to Debtors' Objection to Claim No. 5247 Filed by the Internal Revenue Service or, in the Alternative, Debtors' Motion for Entry of an Order Determining Tax Liability Pursuant to 11 U.S.C. § 505(a)* (Docket No. 752) (the "Notice"), scheduling a hybrid hearing on the Objection on January 22, 2025 at 9:30 A.M. (Prevailing Eastern Time). Within the Notice, the deadline for parties to file responses or objections to the Objection was set for January 9, 2025 at 4:00 P.M. (Prevailing Eastern Time) (the "Objection Deadline").

On December 13, 2024, the United States of America by and through the Internal Revenue Service ("Respondent") filed a *Certification of Service of Discovery* regarding the Movants (Docket No. 759) and a *Certificate of Service of Discovery* regarding Synergi Partners (Docket No. 760) (the "Discovery Requests"). The deadline for parties to file responses or objections to the Discovery Requests was set for January 11, 2025.²

On December 17, 2024, Movants filed a *Notice of Virtual Status Conference on December 18, 2024 at 9:30 A.M. (Prevailing Eastern Time) Regarding Objection to Claim No. 5247 Filed by the Internal Revenue Service or, in the Alternative, Debtors' Motion for Entry of an Order Determining Tax Liability Pursuant to 11 U.S.C. § 505(a)* (Docket No. 763) scheduling a status

² January 11, 2025, falls on a Saturday, thus response or objections may have been due on January 13, 2025.

conference on December 18, 2024 (the “Status Conference”) regarding the Objection and Discovery Requests. At the Status Conference, appearances were made by Daniel Simon on behalf of the Movants, Vivieon Jones, Hana Bilicki and Chase Burrell on behalf of the Respondent, and Francis Lawall on behalf of the Official Committee of Unsecured Creditors. After reviewing the matters and hearing arguments from the parties, it is hereby

ORDERED that the deadline for Movants’ responses or objections to the Discovery Requests is shortened and Movants’ responses or objections are now due by **January 6, 2025**. And it is further

ORDERED that the Objection Deadline for Respondent’s responses or objections to the Objection are hereby extended and Respondent’s responses or objections are now due by **January 17, 2025**. And it is further

ORDERED AND NOTICE IS HEREBY GIVEN that the Court will hold a hearing on the Objection on the **22nd day of January, 2025 at 9:30 A.M., in Courtroom 1202, at the Richard B. Russell Federal Building and United States Courthouse, 75 Ted Turner Drive, S.W., Atlanta, Georgia 30303** (the “Hearing”),³ which may be attended in person or via the Court’s Virtual Hearing Room. You may join the Virtual Hearing Room through the “Dial-in and Virtual Bankruptcy Hearing Information” link at the top of the homepage of the Court’s website, www.ganb.uscourts.gov, or the link on the judge’s webpage, which can also be found on the Court’s website. Please also review the “Hearing Information” tab on the judge’s webpage for further information about the Hearing. You should be prepared to appear at the Hearing via video,

³ **PARTIES THAT WISH TO PRESENT EVIDENCE OR EXAMINE OR CROSS EXAMINE WITNESSES WILL NEED TO ATTEND IN PERSON.**

but you may leave your camera in the off position until the Court instructs otherwise. Unrepresented persons who do not have video capability may use the telephone dial-in information on the judge's webpage. And it is further

ORDERED that the parties shall each deliver to Chambers⁴ no later than **12:00 PM** on **January 20, 2025**, (i) **one original and three copies** of each exhibit⁵ (separately bound and tabbed) that such party intends to use at the Hearing, marked as an exhibit of such party, and (ii) a list of witnesses that such party intends to call at the Hearing.⁶ And it is further

ORDERED that the parties shall each serve on the other no later than **12:00 PM** on **January 20, 2025**, (i) **one copy** of each exhibit (bound and tabbed) that such party intends to use at the Hearing, marked as an exhibit of such party, and (ii) a list of witnesses that such party intends to call at the Hearing. And it is further

ORDERED that if a party becomes aware, after the deadline above, of other exhibits such party intends to use at the Hearing, such party shall inform the Court and the other parties as soon as such party is aware of such exhibits and shall bring to the Hearing at least **one original and two copies** of such exhibits for the Court and at least **one copy** for each other party that shall be at the

⁴ Exhibit binders shall be delivered to the United States Bankruptcy Court's Atlanta Divisional Office. The address for mail delivery is: United States Bankruptcy Court, Room 1340, 75 Ted Turner Drive, SW, Atlanta, GA 30303. The address for in-person delivery to Chambers is: United States Bankruptcy Court, Room 1234, 75 Ted Turner Drive, SW, Atlanta, GA 30303.

⁵ Movants' exhibits shall be marked as Exhibit M1, M2, M3, etc. Respondent's exhibits shall be marked as Exhibit R1, R2, R3, etc. Any other party wishing to present exhibits should label them with the first letter of their name and numbers, similar to Movant and Respondent.

⁶ Inclusion of a name on a witness list simply informs the other side of your intention to call the witness and does not in any respect compel or otherwise require the attendance of that witness at the Hearing, which must be arranged or compelled by other available means.

Hearing. The Court will consider the circumstances and determine whether and for what purposes (if any) the party can use the new exhibits. And it is further

ORDERED that if a party becomes aware, after the deadline above, of other witnesses such party intends to call at the Hearing, such party shall inform the Court and the other parties as soon as such party is aware of such witness(es). The Court will consider the circumstances and decide whether and for what purposes (if any) the party may call such witness(es). And it is further

ORDERED that the parties shall endeavor in good faith to agree prior to the Hearing to a stipulation of undisputed facts that are relevant to the Objection and a stipulation of exhibits to be admitted.⁷ It is further

ORDERED that the parties shall promptly notify the Courtroom Deputy Clerk by telephone (404-215-1251) if they settle this dispute prior to the Hearing. Unless the parties file a pleading indicating the Hearing is no longer required on or before **January 21, 2025**, the parties must appear at the Hearing to proceed or to state on the record all of the terms of any settlement.

The Clerk's Office is hereby directed to serve a copy of the Order and Notice on the Debtors, Debtors' counsel, Respondent, Respondent's counsel, the Official Committee of Unsecured Creditors, counsel for Official Committee of Unsecured Creditors, the United States Trustee, and any parties that filed a notice of appearance in this case.

[END OF DOCUMENT]

⁷ Even if an exhibit is admitted by stipulation, unless a witness testifies as to that exhibit so that the Court can understand what the exhibit is and how it is relevant, such exhibit may not be reviewed or considered by the Court.