

IN THE UNITED STATES BANKRUPTCY COURT FOR THE WESTERN DISTRICT OF PENNSYLVANIA

IN RE:	:	Bankruptcy No. 16-24201
	:	
	:	
LIFELINE SLEEP CENTER, LLC	:	CHAPTER 11
Debtor	:	
	:	Related to Doc. No. 103, 104
	:	
COMMONWEALTH OF PENNSYLVANIA	:	Hearing Date: October 24, 2017
DEPARTMENT OF LABOR AND	:	Hearing Time: 10:00 A.M.
INDUSTRY, UNEMPLOYMENT	:	
COMPENSATION FUND	:	
	:	
Movant	:	
	:	
vs.	:	
	:	
	:	
LIFELINE SLEEP CENTER, LLC	:	
Respondent	:	

**COMMONWEALTH OF PENNSYLVANIA, DEPARTMEN OF LABOR AND INDUSTRY, UNEMPLOYMENT COMPENSATION FUND, OBJECTION TO CONFIRMATION OF DISCLOSURE STATEMENT AND PLAN**

AND NOW, comes the Commonwealth of Pennsylvania, Department of Labor & Industry, Unemployment Compensation Fund (“L & I”), through its undersigned attorney, and makes the following Objection to Confirmation of Debtor’s Plan of Reorganization:

1. L & I is a claimant in this chapter 11 proceeding, having filed an amended claim for Unemployment Compensation (“UC”) taxes which increased the pre-petition claim by \$285.63. The claim was amended after Debtor filed a split return for the fourth quarter of 2016. The plan does not provide for the increase in the pre-petition amounts due.

2. L&I filed an administrative claim for the first quarter of 2017 in the amount of \$14,431.89. The failure to pay post petition taxes is an indication that the plan is not feasible in violation of 11 USC 1129(a)(1).

3. The Disclosure Statement and Plan does not disclose these issues to creditors.

WHEREFORE, given the foregoing, L & I requests that the Disclosure Statement and Plan not be confirmed.

Respectfully submitted,

/s/Jennifer M. Irvin

Jennifer M. Irvin

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