## UNITED STATES BANKRUPTCY COURT WESTERN DISTRICT OF LOUISIANA LAFAYETTE DIVISION

In re:	No. 16-50740
Progressive Acute Care, LLC, et al.	Chapter 11
	Substantively Consolidated

# MOTION TO RECONSIDER ORDER OVERRULING PAC LIQUIDATION TRUST'S OBJECTION TO PROOF OF CLAIM FILED BY CANDACE FRIOUX

Matthew E. Rubin, the Liquidation Trustee (the "Liquidation Trustee") for the PAC Liquidation Trust (the "Liquidation Trust"), appointed in the proceedings of the above-captioned debtors (collectively the "Debtors"), by and through its undersigned counsel, files this request (this "Motion") for the Court to reconsider the Order (Doc. No. 614) (the "Claim Order") entered on November 13, 2017, overruling the Liquidation Trust's objection to Candace Frioux's Proof of Claim No. 121, a copy of which attached hereto as **Exhibit "A."** In support of this Motion, the Liquidation Trustee respectfully states as follows:

## **JURISDICTION AND VENUE**

- 1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b)(2).
  - 2. Venue is proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409.
- 3. The statutory bases for the relief requested in the Objection are sections 502 and 503(b) of the Bankruptcy Code, Bankruptcy Rules 3007 and 3008.

## **BACKGROUND**

- 4. On September 12, 2017, the Liquidation Trust filed the *PAC Liquidation Trust's First Omnibus Objection to Claims* (Doc. No. 580) (the "Claims Objection"), and scheduled the hearing for October 12, 2017, in Lake Charles, Louisiana in order to set October 5, 2017, as the deadline for responses to the Claims Objection.
- 5. The Claims Objection shows that Proof of Claim No. 121 filed by Candace Frioux for \$7,123 in accrued vacation should be disallowed, because Candace Frioux was an employee of Progressive Acute Care Dauterive, LLC ("PAC Dauterive"), which is not one of the Debtors in this Chapter 11 case.
- 6. On October 4, 2017, Candace Frioux filed her *Claimant Objection to PAC Liquidation Trust's First Omnibus Objection to Claims* (Doc. No. 599) (the "Response"), a copy of which is attached hereto as **Exhibit "B."** The Response states that PAC Dauterive historically paid her wages, and attached evidence that PAC Dauterive not the Chapter 11 Debtors was her employer through her final earnings statement dated January 8, 2016.
- 7. On October 12, 2017, the Court entered a Minute Entry (Doc. No. 602), sustaining the Claims Objection as to all parties who did not respond, directing the parties to submit an agreed order pertaining to the Gina Prince claim, and continuing the hearing on Candace Frioux's claim to November 7, 2017 at 10:00 a.m. in Lafayette.
- 8. The continued hearing date on Candace Frioux's claim was not entered into the undersigned counsel's calendar, and the undersigned counsel was not present at the

continued hearing. On November 13, 2017, the Court entered the Claim Order overruling the Liquidation Trustee's objection to Candace Frioux's claim.

## **RELIEF REQUESTED**

9. By this Motion, the Liquidation Trustee requests that the Court reconsider its Claim Order, pursuant to section 502(j) of the Bankruptcy Code and Bankruptcy Rule 3008.

## BASIS FOR RELIEF REQUESTED

- 10. Section 502(j) of the Bankruptcy Code provides that a claim that has been allowed "may be reconsidered for cause. A reconsidered claim may be allowed or disallowed according to the equities of the case." 11 U.S.C. § 502(j). Bankruptcy Rule 3008 allows a party in interest to move for reconsideration of an order allowing a claim, and authorizes the Court to enter an appropriate order after a hearing on notice. Fed. R. Bankr. Proc. 3008.
- 11. Here, the equities of the case favor reconsideration of the Claim Order and disallowance of Candace Frioux's claim.
- 12. Candace Frioux was never an employee of Progressive Acute Care, LLC, Progressive Acute Care Avoyelles, LLC, Progressive Acute Care Oakdale, LLC, or Progressive Acute Care Winn, LLC (the "<u>Chapter 11 Debtors</u>"). Therefore, Candace Frioux has no claim against the Chapter 11 Debtors.
- 13. Candace Frioux was an employee of PAC Dauterive, and her Response proves this fact. Each W-2 for the years 2013, 2014, 2015, and 2016, which are attached to the Response, lists PAC Dauterive as Candace Frioux's employer. The Response

also includes a final payroll statement showing PAC Dauterive as Candace Frioux's employer. And the Response admits that PAC Dauterive – not any of the Chapter 11 Debtors – was Candace Frioux's employer by describing Candace Frioux's prior employment with "HCA" before the acquisition of Dauterive Hospital in New Iberia from Hospital Corporation of America in April 2013. The Chapter 11 Debtors did not buy the Dauterive Hospital from Hospital Corporation of America. PAC Dauterive bought the Dauterive Hospital from Hospital Corporation of America. Therefore, the Response can only be referring to PAC Dauterive as Candace Frioux's employer based on the admissions of fact and the evidence set forth in the Response.

- 14. Accordingly, the Response proves that Candace Frioux's claim was improperly filed in this case, and should have been filed in the case of *In re Progressive Acute Care Dauterive*, *LLC*, Case No. 16-50739, because Candace Frioux was an employee of Progressive Acute Care Dauterive, LLC, not one of the Chapter 11 Debtors in this case.
- 15. The allowance of Candace Frioux's claim of \$7,123 as a priority claim in this case should be reconsidered based on the equities of the case. By overruling the Liquidation Trustee's objection to her claim, the Claim Order entitles Candace Frioux to 100% payment of her claim from the Liquidation Trust, which does not hold assets of her former employer PAC Dauterive. And, as a result, the holders of legitimate claims against the Chapter 11 Debtors will be paid less than they should be entitled to given that Candace Frioux has no provable claim against the Chapter 11 Debtors.

WHEREFORE the Liquidation Trustee respectfully requests that this Court reconsider the Claim Order, and sustain the Claims Objection, grant such other and further relief as the Court deems just and proper.

November 15, 2017

Respectfully submitted,

<u>/s/Wade R. Iverstine</u>

Wade R. Iverstine, (#31793)

J. Eric Lockridge, (#30159)

**KEAN MILLER LLP** 

400 Convention Street, Suite 700

P. O. Box 3513 (70821-3513)

Baton Rouge, LA 70802

Telephone: (225) 382-3448 eric.lockridge@keanmiller.com

wade.iverstine@keanmiller.com

**Attorneys for PAC Liquidation Trust** 

## **CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a copy of the above Motion to Reconsider Order Overruling PAC Liquidation Trust's Objection to Proof of Claim Filed by Candace Frioux was this day served by United States Mail, postage prepaid and properly addressed to Candace Frioux, 3403 Weeks Island Rd., New Iberia, Louisiana 70560 by placing a copy of same in the United States Mail, postage pre-paid; and upon all other parties who have requested notice through this Court's CM/ECF notification system.

Baton Rouge, Louisiana, this 15<sup>th</sup> day of November 2017.

/s/Wade R. Iverstine Wade R. Iverstine (#31793)

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## **EXHIBIT A**

(PROOF OF CLAIM NO. 121)

Fill in this information to identify the case:				
Debtor 1 Progressive Acute Care, LLC				
Debtor 2				
(Spouse, if filing)				
United States Bankruptcy Court Western District of Louisiana				
Case number: 16-50740				

**FILED** 

U.S. Bankruptcy Court Western District of Louisiana

12/1/2016

Edward A. Takara, Clerk

# Official Form 410 Proof of Claim

04/16

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 Clair	n				
1.Who is the current creditor?	Candace Frioux				
or outlier :	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?	✓ No ☐ Yes. From whom?				
3.Where should notices and payments to the	Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)			
creditor be sent?  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Candace Frioux				
	Name	Name			
	3403 Weeks Island Rd. New Iberia, LA 70560				
	Contact phone3375195289	Contact phone			
	Contact email candacefrioux@gmail.com	Contact email			
	Uniform claim identifier for electronic payments in chapter	13 (if you use one):			
4.Does this claim amend one already filed?	<ul><li>✓ No</li><li>☐ Yes. Claim number on court claims registry (if known</li></ul>	n) Filed on			
F. Do you know if anyone	. ☑ No	MM / DD / YYYY			
5.Do you know if anyone else has filed a proof of claim for this claim?	Yes. Who made the earlier filing?				

Official Form 410 Proof of Claim page 1

6.Do you have any number you use to identify the debtor?	<b>☑</b>	No Yes. Last 4 digits of the debtor's acco	ount or any number you use to identify the	ne debtor:
7.How much is the claim?	\$		es this amount include interes No Yes. Attach statement itemizing other charges required by Bankr	interest, fees, expenses, or
8.What is the basis of the claim?	dea Ban	th, or credit card. Attach redacte kruptcy Rule 3001(c).	ned, lease, services performed, ped copies of any documents suppentitled to privacy, such as health	porting the claim required by
9. Is all or part of the claim secured?	<b>Y</b>	Yes. The claim is secured by a li  Nature of property:  ☐ Real estate. If the claim is	ien on property. s secured by the debtor's princip im Attachment (Official Form 410	al residence, file a <i>Mortgage</i> )−A) with this <i>Proof of Claim</i> .
		Basis for perfection:  Attach redacted copies of docuinterest (for example, a mortga document that shows the lient	uments, if any, that show eviden age, lien, certificate of title, finand has been filed or recorded.)	ce of perfection of a security cing statement, or other
		Value of property:	\$	_
		Amount of the claim that is secured:	\$	<u> </u>
		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 a date of the petition:	any default as of the \$	
		Annual Interest Rate (when o	case was filed)	%
		☐ Fixed ☐ Variable		
10.ls this claim based on a lease?		No Yes. <b>Amount necessary to c</b>	cure any default as of the date	of the petition.\$
11.ls this claim subject to a right of setoff?	<b>y</b>	No Yes. Identify the property:		
		· · ·		

Official Form 410 Proof of Claim page 2

12.Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?	□ <b>∀</b>	No Yes. Check all that apply:		Amount entitled to priority
A claim may be partly priority and partly		☐ Domestic support obligati under 11 U.S.C. § 507(a)	ons (including alimony and child support) (1)(A) or (a)(1)(B).	\$
nonpriority. For example in some categories, the lawl imits the amount entitled to priority.		☐ Up to \$2,850* of deposits	toward purchase, lease, or rental of ersonal, family, or household use. 11	\$
control to promy.		■ Wages, salaries, or comm 180 days before the bank	nissions (up to \$12,850*) earned within ruptcy petition is filed or the debtor's r is earlier. 11 U.S.C. § 507(a)(4).	\$ 7123.08
			to governmental units. 11 U.S.C. §	\$
		☐ Contributions to an emplo	oyee 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 of adjustment.	nt on 4/01/19 and every 3 years after that for case	es begun on or after the date
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.	I und the a I have and c	I am a guarantor, surety, enderstand that an authorized signature mount of the claim, the creditor gave examined the information in this Forrect.  I are under penalty of perjury that the cutted on date  12/1/201  MM / DD /	or, or their authorized agent. Bankruptcy for dorser, or other codebtor. Bankruptcy Rule on this Proof of Claim serves as an acknowledge the debtor credit for any payments received tow Proof of Claim and have a reasonable belief that the foregoing is true and correct.	e 3005. ment that when calculating ard the debt.
	·		is completing and signing this claim:	
	Nan	ne	Candace Frioux	
	Title	•	First name Middle name Last name Registered Nurse	
	Con	npany		
	Add	ress	Identify the corporate servicer as the company if servicer 3403 Weeks Island Rd.	the authorized agent is a
			Number Street	
			New Iberia, LA 70560  City State ZIP Code	
	Con	tact phone 3375195289	Email candacefrioux@	gmail.com

Official Form 410 Proof of Claim page 3

# **EXHIBIT B** (RESPONSE)



# UNITED STATES BANKRUPTCY COURT WESTERN DISTRICT OF LOUISIANA LAFAYETTE DIVISION

In re:

No. 16-50740

Progressive Acute Care, LLC, et. Al.

Chapter 11

Substantively Consolidated

## CLAIMANT OBJECTION TO PAC LIQUIDATION TRUST'S FIRST OMNIBUS OBJECTION TO CLAIMS

Candace Frioux, Claimant per Exhibit 2 No Liability, objects to the rationale for objection that she was not the responsibility of the Debtors.

Progressive Acute Care directly paid claimant's salary once they took over responsibilities from HCA in 2013 and continued to pay her salary into 2016. Attached exhibits are proof of responsibility of earnings which were paid directly by PAC to Mrs. Frioux. Please review Exhibit 1, 2013 W-2 for Candace Frioux, Exhibit 2, 2014 W-2 for Candace Frioux, Exhibit 3, 2015 W-2 for Candace Frioux and Exhibit 4, 2016 W-2 for Candace Frioux provided by Progressive Acute Care Dauterive. Also included is Exhibit 5, Candace Frioux's final earnings statement dated 01/08/ 16 from Progressive Acute Care Dauterive, LLC.

Claimant filed her claim #121 for accrued vacation time in the above claim online as required directly after receiving the original notice in November 2016. This vacation time was earned as an employee of PAC and/or a carryover from HCA which PAC became financially responsible for with the purchase from HCA. Employees were reassured of financial responsibilities of their income by PAC which included accrued vacation time.

Claimant request the payment of her accrued vacation time in the amount of \$7123.08 be allowed and payment be remitted to claimant, Candace Frioux.

This objection is filed respectfully with the hopes of a valid outcome for payment.

Respectfully,

Candace Frioux, RN

Fill in this information to identify the case:	
Debtor 1 Progressive Acute Care, LLC	
Debtor 2	
(Spouse, if filing)	
United States Bankruptcy Court Western District of Louisiana	
Case number: 16-50740	

**FILED** 

U.S. Bankruptcy Court Western District of Louisiana

12/1/2016

Edward A. Takara, Clerk

## Official Form 410 Proof of Claim

04/16

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 Clair	m				
.Who is the current creditor?	Candace Frioux				
	Name of the current creditor (the person or entity to be paid for this claim)				
	Other names the creditor used with the debtor				
Has this claim been acquired from someone else?	☑ No ☐ Yes. From whom?				
Where should notices	Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)			
and payments to the creditor be sent?	Candace Frioux	umereny			
Federal Rule of	Name	Name			
Bankruptcy Procedure (FRBP) 2002(g)	3403 Weeks Island Rd. New Iberia, LA 70560				
	Contact phone3375195289	Contact phone			
	Contact email candacefrioux@gmail.com	Contact email			
	Uniform claim identifier for electronic payments in chapter 1	3 (if you use one):			
Does this claim amend one already filed?	No     Yes. Claim number on court claims registry (if known)	Filed on			
		MM / DD / YYYY			
Do you know if anyone else has filed a proof of claim for this claim?	☐ Yes. Who made the earlier filing?				
fficial Form 410	Proof of Claim	page 1			

Case 16-50740 Claim 121 Filed 12/01/16 Desc Main Document Page 1 of 3

6.Do you have any number you use to identify the debtor?	☑ No ☐ Yes.	No Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor:				e debtor:
7.How much is the claim?	\$ 7123.08 Does this amount include in				de interest	or other charges?
- C			☐ Ye	s. Attach statemen	t itemizing i d by Bankn	nterest, fees, expenses, or uptcy Rule 3001(c)(2)(A).
8.What is the basis of the claim?	death, o Bankrup Limit dis	imples: Goods sold, money loaned, lease, services performed, personal injury or wrongful th, or credit card. Attach redacted copies of any documents supporting the claim required by ikruptcy Rule 3001(c). it disclosing information that is entitled to privacy, such as healthcare information.  vacation accrued				
9. Is all or part of the claim secured?	Na □ □	The claim is secture of property Real estate. If P Motor vehicle Other. Describe:	r: the claim is s Proof of Claim	ecured by the debt	or's principa al Form 410	al residence, file a <i>Mortgage</i> –A) with this <i>Proof of Claim</i> .
	Ва	sis for perfection	on:			
	inte	erest (for exampl	e, a mortgage	ents, if any, that she, lien, certificate of s been filed or reco	title, financ	e of perfection of a security ing statement, or other
	Va	lue of property:		\$		
		nount of the clai	im that is	\$		_
		nount of the clai secured:	im that is	\$		(The sum of the secured and unsecured amounts should match the amount in line 7.)
	An dat	nount necessary te of the petition	y to cure any n:	default as of the	\$	
	An	nual Interest Ra	ite (when cas	e was filed)		%
		Fixed Variable				_
10.ls this claim based on a lease?	☑ No □ Yes		ssary to cure	any default as of	the date o	f the petition.\$
11.ls this claim subject to a right of setoff?		s. Identify the pro	pperty:			
Official Form 410			Proof of (			

Case 16-50740 Claim 121 Filed 12/01/16 Desc Main Document Page 2 of 3

12 is all or part of the claim		No					
entitled to priority under 11 U.S.C. § 507(a)?	Ø		all that apply:				Amount entitled to priority
A claim may be partly priority and partly nonpriority. For example		☐ Domestic s under 11 U	support obliga J.S.C. § 507(a	tions (includ i)(1)(A) or (a	ling alimony aı ı)(1)(B).	nd child support)	\$
in some categories, the lawl imits the amount entitled to priority.			r services for p		rchase, lease, mily, or housel		\$
,		₩ Wages, sa 180 days b	laries, or com before the ban	kruptcy peti	p to \$12,850*) tion is filed or 11 U.S.C. § 5	earned within the debtor's 07(a)(4).	\$ 7123.08
					nental units. 11		\$
		☐ Contribution	ons to an empl	loyee benefi	it plan. 11 U.S	.C. § 507(a)(5).	\$
		☐ Other. Spe	cify subsection	n of 11 U.S	.C. § 507(a)(_)	that applies	\$
		* Amounts are su of adjustment.	ubject to adjustm	ent on 4/01/19	and every 3 year	rs after that for case	s begun on or after the date
Part 3: Sign Below							-
The person completing this proof of claim must	Che	ck the appropr	iate box:				
sign and date it. FRBP 9011(b).	$\square$	I am the credi					
If you file this claim		I am the credi			-		
electronically, FRBP 5005(a)(2) authorizes courts	I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.						
to establish local rules specifying what a signature	☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.						
is.	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.						
A person who files a fraudulent claim could be	I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct.						
fined up to \$500,000, imprisoned for up to 5 years, or both.	I declare under penalty of perjury that the foregoing is true and correct.						
18 U.S.C. §§ 152, 157 and 3571.	Exe	cuted on date	12/1/20	16			
			MM / DD	/YYYY			
	/s/ C	Candace Frioux					
	Signa	ature				-	
	Print	the name of th	ne person who	is completi	ng and signing	this claim:	
	Nam		•	Candace Fr			
				First name	Middle name	Last name	
	Title			Registered	Nurse		
	Com	ipany					
				Identify the co	orporate servicer	as the company if the	he authorized agent is a
	Addı	ress		3403 Week	s Island Rd.		
				Number Str	eet		
				New Iberia	LA 70560		
	Cont	act phone	3375195289	City State	ZIP Code Email	candacefrioux@g	gmail.com

Official Form 410

**Proof of Claim** 

page 3

Copy B, To Be Filed With Employee's FEDERAL Tax Return. OMB No. 1545-0008 2013 1 Wages, tips, other comp. 46249.40 a. Employee soc. Sec. No. tax withheld 4446.30 438-06-8169 48357.87 b. Employer ID no. (EIN) 2998.19 36-4756243 48357.87 701.18 c. Employer's name, address, and ZIP coo PROGRESSIVE ACUTE CARE DAUTERIVE 2210 7TH ST MANDEVILLE LA 70471-0000 d. Control number 0000000234 o. Employee's name, address and ZIP code CANDACE FRIOUX 3403 WEEKS ISLAND RD NEW IBERIA LA 70560 7 Social security tips 8 Allocated tips 10 Dependent care benefits 11 Nonquelified plans 12a Code See instr. for box 12 C 19.55 13 Statutory employee 14 Other PRE-TAX D 2108.47 4372.95 Retirement plan 12c Code DD 11201.55 Third-party sick pay 12d Code 1673555001 46249.40 1701.57 15 State Employer State (D# 16 State wages, tips, etc. 17 State income tax 18 Local wages, tips, etc. 20 Locality name

Form W-2 Wage and Tax Statement
This information is being furnished to the Internal Revenue Service

Dept. of the Treasury - IRS

		E'S RECORDS.	2013 OMB No. 1545-0008
	loyee soc. Sec. No. -06-8169	1 Wages, tips, other comp. 46249 . 40	2 Federal income tax withheld 4446.30
	ployer ID no. (EIN)	3 Social security wages 48357.87	4 Social security tax withheld 2998.19
36-	4756243	5 Medicare wages and tips 48357.87	6 Modicare tax withheld 701.18
PRC 221	toyer's name, address, and ZIP DGRESSIVE ACUTE .0 7TH ST IDEVILLE LA 704	CARE DAUTERIVE	
d. Cont	trol number	0000000234	
	3 WEEKS ISLAND		
	IBERIA LA 7056		
7 Social	IBERIA LA 7056 security tips  Indent care bonefite	8 Allocated tips 11 Nonqualified plans	12a Code See instr. for box 12
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Form W-2 Wage and Tax Statement

This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. Dept. of the Treasury - IRS

Copy 2, To Be Filed Wi City, or Local Income 1	th Employee's State, ax Return.	2013 OMB No 1545-000	
a. Employee soc. Sec. No. 438-06-8169	1 Wages, tips, other comp. 46249.40	2 Federal income tax withheld 4446.30	
	3 Social security wages	4 Social security tax withheld	
b. Employer ID no. (EIN)	48357.87	2998.19	
36-4756243	5 Medicare wages and tips 48357.87	6 Medicare tax withheld 701.18	
c. Employer's name, address, and ZIF	codo		
PROGRESSIVE ACUTE	CARE DAUTERIVE		
2210 7TH ST			
MANDEVILLE LA 704	71-0000		
d. Control number	000000234		
CANDACE FRIOUX 3403 WEEKS ISLAND NEW IBERIA LA 705			
7 Social security tips	8 Allocated tips		
10 Dependent care benefits	11 Nonquelified plans	12a Code See Instr. for box 12 C 19.55	
13 Statutory employee	14 Other	12b Code	
D-W	PRE-TAX 4372.95	D 2108.47	
Rotirement plan X		12c Code DD 11201.55	
Third-party sick pay		12d Code	
A 1673555001	46249.40	1701.57	
	]	17 State income tox	
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5 State Employer State ID# 5 Local wages, tips, etc.	16 State wages, tips, etc. 19 Local income tax	20 Locality name	

City, or Local Incom	With Employee's State, e Tax Return.	2013 OMB No. 1545-000	
a. Employee soc. Sec. No. 438-06-8169	1 Wages, tips, other comp. 46249.40	2 Federal income tax withhold 4446.30	
	3 Social security wages 48357.87	4 Social security tax withheld	
b. Employer ID no. (EIN) 36-4756243	5 Medicare wages and tips	2998.19 6 Modicaro tax withheld	
	701.18		
c. Employer's name, address, and PROGRESSIVE ACU 2210 7TH ST	TE CARE DAUTERIVE		
MANDEVILLE LA 7	0471-0000		
d. Control number	0000000234		
e. Employee's name, address and CANDACE FRIOUX	ZIP code		
3403 WEEKS ISLA NEW IBERIA LA 7			
7 Social security tips	8 Allocated tips		
10 Dependent care benefits	11 Nonquelified plans	12a Code See instr. for box 12 C 19.55	
13 Statutory employee	14 Other PRE-TAX 4372.95	12b Code D 2108.47	
Retirement plan X		12c Code DD 11201.55	
Third-party sick pay		12d Code	
A 1673555001	46249.40	1701.57	
5 State Employer State (D#	16 State wages, tips, etc.	17 State income tax	
B Local wages, tips, etc.	19 Local income tax	20 Locality name	
orm W-2 Wage and T	L		

Copy B, To Be Filed With Employee's OMB No. 2014 FEDERAL Tax Return. a. Employee soc. Sec. No. tax withheld 6848.91 1 Wages, tips, other comp. 71811.15 438-06-8169 75217.30 4663.47 b. Employer ID no. (EIN) 36-4756243 75217.30 1090.65 c. Employer's name, address, and ZIP code PROGRESSIVE ACUTE CARE DAUTERIVE 2210 7TH ST MANDEVILLE LA 70471-0000 0000000229 e. Employee's name, address and ZIP code CANDACE FRIOUX 3403 WEEKS ISLAND RD NEW IBERIA LA 70560 7 Social security tips 8 Allocated tips 10 Dependent care benefits 11 Nonqualified plans 12a Code See instr. for box 12 C 25.42 13 Statutory employee 14 Other 12b Code D 3406.15 PRE-TAX Retirement plan 9962.08 12c Code DD 14568.06 Third-party sick pay 12d Code 1673555001 71811.15 2655.67 15 State Employer State ID# 18 State wages, tips, etc. 17 State income tax 18 Local wages, tips, etc. 19 Local income tax 20 Locality name

Form W-2 Wage and Tax Statement
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Dept. of the Treasury - IRS

Сору	C, For EMPLOYE	e's records.	2014 OMB N 1545-00	
a. Employ	ce soc. Sec. No.	1 Wages, tips, other comp. 71811.15	2 Federal income tax withheld	
438-	06-8169	3 Social security wages	6848.9	
h Employ	ver ID no. (EIN)	75217.30	4 Social security tax withheld 4663.4	
	756243	5 Medicare wages and tips	6 Medicare tax withheld	
		75217.30	1090.6	
c. Employ	ver's name, address, and ZIP	code		
PROG	RESSIVE ACUTE	CARE DAUTERIVE		
2210	7TH ST			
MAND	EVILLE LA 704	71-0000		
d. Contro	f number	0000000229		
NEW	WEEKS ISLAND IBERIA LA 7056	50		
7 Social se	ecurity tips	8 Allocated tips		
10 Depond	dent care benefits	11 Nonquelified plans	12a Code See instr. for box 12	
			C 25.42	
13 Statuto	гу етрюуве	14 Other	12b Code	
0-4-	···	PRE-TAX 9962.08	D 3406.19	
Kearen	nent plan X		12c Code DD 14568.06	
Third-party sick pay			12d Code	
		71811.15	2655.67	
LA	1673555001	/1611.15	2033.0	
	1673555001 Employer State ID#	16 State wages, tips, etc.	17 State income tax	

Form W-2 Wage and Tax Statement

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This information is being furnished to the IRS. If you are required to file a tax return, a negligence
penalty or other sanction may be imposed on you if this income is texable and you fail to report it.

Copy 2, To Be Filed W City, or Local Income	2014 OMB No. 1545-0008			
a. Employoo soc. Sec. No. 438-06-8169	1 Wages, tips, other comp. 71811.15	2 Federal Income tax withheld 6848.91		
b. Employer (D no. (EIN)	3 Social security wages 75217.30	4 Social security tax withheld 4663.47		
36-4756243	5 Medicare wages and tips 75217.30	6 Medicare tax withheld 1090.65		
c. Employor's name, address, and ZI PROGRESSIVE ACUTI 2210 7TH ST MANDEVILLE LA 704	CARE DAUTERIVE			
d. Control number	0000000229			
a. Employee's name, address and ZIP code CANDACE FRIOUX 3403 WEEKS ISLAND RD NEW IBERIA LA 70560				
7 Social security tips	8 Allocated tips			
10 Dependent care benefits	11 Nonqualified plans	12a Code See instr. for box 12 C 25 . 42		
13 Statutory employee	14 Other PRE-TAX 9962.08	12b Code D 3406.15		
Retirement plan X		12c Code DD 14568.06		
Third-party sick pay		12d Code		
LA 1673555001	71811.15	2655.67		
15 State Employer State ID#	16 State wages, tips, etc.	17 State income tax		
18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

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Form W-2 Wage and Tax Statement

Copy 2, To Be Filed W City, or Local Income	ith Employee's State, Tax Return.	2014 OMB No. 1545-0008	
a. Employee sec. Sec. No. 438-06-8169	1 Wages, tips, other comp. 71811.15	2 Foderal income tax withheld 6848.93	
	3 Social security wages 75217.30	4 Social security tax withheld 4663.47	
b. Employer ID no. (EIN) 36-4756243	5 Medicare wages and tips 75217.30	6 Modicare tax withheld 1090.65	
c. Employer's name, address, and 2 PROGRESSIVE ACUT 2210 7TH ST MANDEVILLE LA 70	E CARE DAUTERIVE		
d. Control number	0000000229		
3403 WEEKS ISLAN NEW IBERIA LA 70 7 Social socurity tips			
10 Dependent care benefits	11 Nonqualified plans	12n Code See Instr. for box 12 C 25 . 42	
13 Statutory employoo	14 Other PRE-TAX 9962.08	12b Code D 3406.15	
Retirement plan		12c Code DD 14568.06	
Third-party sick pay		12d Code	
LA 1673555001	71811.15	2655.67	
15 State Employer State ID# 8 Local wages, tips, etc.	16 State wages, tips, etc. 19 Local income tax	17 State income tux 20 Locality name	
orm W-2 Wage and T	ay Statement	Dept. of the Treasury - I	

Copy B, To Be Filed With Employee's OMB No. 1545-0008 2015 FEDERAL Tax Return. 1 Wages, tips, other comp. 69386.73 2 Federal income tax withheld 6391.74 a. Employee soc. Sec. No. 438-06-8169 72627.67 b. Employer ID no. (EIN) 36-4756243 re wages and tips 72627.67 1053.10 c. Employer's name, address, and ZIP code PROGRESSIVE ACUTE CARE DAUTERIVE 2210 7TH ST MANDEVILLE LA 70471-0000 d. Control number 0000000219 e. Employee's name, address and ZIP code CANDACE FRIOUX 3403 WEEKS ISLAND RD NEW IBERIA LA 70560 7 Social socurity tips 8 Allocated ties 10 Dependent care benefits 11 Nonqualified plans 12o Code See Instr. for box 12 25.22 С 13 Statutory employee 14 Other 12b Code ח 3240.94 PRE-TAX 9566.57 Retirement plan 12c Code DD 9212.19 Third-party sick pay 12d Code 1673555001 69386.73 2533.26 15 State Employer State ID# 16 State wages, tips, etc. 17 State income tax 18 Local wages, tips, etc. 19 Local Income tax 20 Locality name

Form W-2 Wage and Tax Statement This information is being furnished to the Internal Revenue Service Dept. of the Treasury - IRS

Copy C, For EMPLOYEE'S RECORDS.		2015	OMB No. 1545-0008
a. Employee soc. Sec. No.	1 Wages, tips, other comp. 69386.73	2 Federal income t	
438-06-8160	69386.73	•	6391.74

72627.67 b. Employer ID no. (EIN) 4502.93 ges and tins 36-4756243 72627.67 1053.10

c. Employer's name, address, and ZIP code

PROGRESSIVE ACUTE CARE DAUTERIVE

2210 7TH ST

MANDEVILLE LA 70471-0000

d. Control number

0000000219

e. Employee's name, address and ZIP code CANDACE FRIOUX

3403 WEEKS ISLAND RD NEW IBERIA LA 70560

7 Socia	security tips	8 Allocated tips		
10 Depo	andent care benefits	11 Nonqualified plans	12a Codo Sec C	instr. for box 12 25 . 22
13 State	itory employee	14 Other PRE-TAX 9566.57	12b Code D	3240.94
Retin	ernent plan X	3500.57	12c Code DD	9212.19
Third	l-party sick pay		12d Code	
LA	1673555001	69386.73		2533.26
15 State	Employer State (0#	16 State wages, tipo, etc.	17 State incon	no tax
18 Local wages, tips, etc.		19 Local income tax	20 Locality no	no

Form W-2 Wage and Tax Statement

Dept. of the Tressury - IRS This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

Copy 2, To Be Filed With Employee's State, 2015 OMB No.				
City, or Local Income Ta	n Employee's State, ex Return.	2015 OMB No. 1545-0008		
a. Employee soc. Sec. No. 438-06-8169	1 Wages, tips, other comp. 69386.73	2 Federal income tax withheld 6391.74		
b. Employer ID no. (EIN)	3 Social socurity wages 72627 . 67	4 Social security tax withheld 4502.93		
36-4756243	5 Medicare wages and tips 72627.67	6 Medicare tax withheld 1053.10		
c. Employer's name, address, and ZIP code PROGRESSIVE ACUTE CARE DAUTERIVE 2210 7TH ST MANDEVILLE LA 70471-0000				
d. Control number	000000219			
e. Employee's name, address and ZIP code CANDACE FRIOUX 3403 WEEKS ISLAND RD NEW IBERIA LA 70560				
7 Social security tips	8 Allocated tips			
10 Dependent care benefits	11 Nonqualified plans	12a Codo See instr. for box 12 C 25.22		
13 Statutory employee	14 Other PRE-TAX 9566.57	12b Code D 3240.94		
Retirement plan X		12c Code DD 9212.19		
Third-party sick pay		12d Code		
LA 1673555001	69386.73	2533.26		
15 State Employer State ID#	16 State wages, tips, etc.	17 State income tex		
18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

Form W-2 Wage and Tax Statement

Dept. of the Treasury - IRS

Copy 2, To Be Filed With Employee's State, City, or Local Income Tax Return. 2015 OMB No. 1545-0008				
a. Employee soc. Soc. No. 438-06-8169	1 Wages, tips, other comp. 69386.73	2 Federal Income tax withheld 6391.74		
	3 Social security wages	4 Social security tax withheld		
b. Employer ID no. (EIN)	72627.67	4502.93		
36-4756243	5 Modicare wages and tips 72627.67	6 Medicare tax withheld 1053.10		
c. Employer's name, address, on	d ZIP code			
PROGRESSIVE ACT	TE CARE DAUTERIVE			
2210 7TH ST				
MANDEVILLE LA 7	0471-0000			
d. Control number	0000000219			
e. Employee's name, address and ZIP code CANDACE FRIOUX				
3403 WEEKS ISLAND RD				
NEW IBERIA LA 7	0560			
7 Social security tips	8 Attocated tips			
10 Dependent care benefits	11 Nonquelified plans	12a Code See Instr. for box 12		
		C 25.22		
13 Statutory employee	14 Other	12b Code D 3240 94		
Retiroment plan	PRE-TAX 9566.57	5210.51		
х		12c Code DD 9212.19		
Third-party sick pay		12d Code		
LA 1673555001	69386.73	2533.26		
15 State Employer State ID#	16 State wages, tips, etc.	17 State income tax		
18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

Form W-2 Wage and Tax Statement

Dept. of the Treasury - IRS

Copy B, To Be Filed With Employee's OMB No. 1545-0008 2016 FEDERAL Tax Return. a. Employee soc. Sec. No. 1500.00 2 Federal income tax withheld 70.38 438-06-8169 1500.00 b. Employer (D no. (E(N) 93.00 36-4756243 1500.00 c. Employer's name, address, and ZIP code PROGRESSIVE ACUTE CARE DAUTERIVE 2210 7TH ST MANDEVILLE LA 70471-0000 d. Control number 0000000078 e. Employee's name, address and ZIP code CANDACE FRIOUX 3403 WEEKS ISLAND RD NEW IBERIA LA 70560 7 Social security tips 8 Allocated tips 10 Dependent care benefits 11 Nonqualified plans 12a Code See instr. for box 12 13 Statutory employee 14 Other 12b Code Retirement plan 12c Code Third-party sick pay 12d Code 1673555001 1500.00 15 State Employer State (D# 16 State wages, tips, etc. 17 State income tax 18 Local wages, tips, etc. 19 Local income tax 20 Locality name

Form W-2 Wage and Tax Statement

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Dept. of the Treasury - IRS

Copy C, For EMPLO	YEE'S RECORDS.	2016 OMB No. 1545-0008
a. Employee soc. Soc. No.	1 Wages, tips, other comp. 1500.00	2 Federal Income tax withheld
438-06-8169	3 Social security wages	70.38
b. Employer ID no. (EIN)	1500.00	4 Social security tax withheld 93.00
36-4756243	5 Medicare wages and tips	6 Medicare tax withheld
	1500.00	21.75
c. Employer's name, address, an	d ZIP code	
PROGRESSIVE ACT	TTE CARE DAUTERIVE	
2210 7TH ST		
MANDEVILLE LA 7	0471-0000	
d. Control number	000000078	
NEW IBERIA LA 7 7 Social security tips	8 Allocated tips	
10 Dependent care bonefits	11 Nonqualified plans	12a Code See instr. for box 12
13 Statutory employee	14 Other	12b Code
···		
Retirement plan		12c Code
Third-party sick pay		12d Code
LA 1673555001	1500.00	44.17
5 State Employer State (D#	16 State wages, tips, etc.	17 State income tax
91 and was a	19 Local income tax	20 Locatity name
18 Local wages, tips, etc.		20 Lically hand

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Copy 2, To Be Filed N City, or Local income	2016 OMB No. 1545-0008	
a. Employee soc. Scc. No. 438-06-8169	1 Wages, tips, other comp. 1500.00	2 Federal income tax withheld 70.38
b. Employer ID no. (EIN)	3 Social security wages 1500.00	4 Social security tax withheld 93.00
36-4756243	5 Medicare wages and tips 1500.00	6 Medicare tax withheld 21.75
c. Employer's name, address, and PROGRESSIVE ACU 2210 7TH ST MANDEVILLE LA 76	TE CARE DAUTERIVE	
d. Control number	000000078	
e. Employee's name, address and CANDACE FRIOUX 3403 WEEKS ISLAI NEW IBERIA LA 70	ND RD	
7 Social security tips	8 Allocated tips	
10 Dependent care benefits	11 Nonquelified plans	12a Code Soe instr. for box 12
13 Statutory employee	14 Other	12b Code
Retirement plan		12c Code
Third-party sick pay		12d Code
A 1673555001	1500.00	44.17
5 State Employer State ID#	16 State wages, tips, etc.	17 State income tax
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
orm W-2 Wage and T	ax Statement	Dept. of the Treasury - IRS

	2, To Be Filed Wit or Local Income To	h Employee's State, ax Return.	2016 OMB No. 1545-0008	
a. Employee soc. Soc. No.		1 Wages, tips, other comp. 1500,00	2 Federal income tax withheld 70.38	
438-	-06-8169	3 Social security wages	4 Social security tax withheld	
b. Empl	oyer ID no. (EIN)	1500.00	93.00	
36-4	756243	5 Medicare wages and tips	6 Medicare tax withheld	
	<del> </del>	1500.00	21.75	
	over's name, eddress, and ZIP			
		CARE DAUTERIVE		
	0 7TH ST			
MAN	DEVILLE LA 7047	71-0000		
d. Contr	ol number	000000000		
		000000078		
e. Employee's name, address and ZIP code CANDACE FRIOUX				
340	3 WEEKS ISLAND	RD		
NEW IBERIA LA 70560				
7 Social	security tips	8 Allocated tips		
10 Dependent care benefits		11 Nonqualified plans	12a Code See Instr. for box 12	
13 Statutory employee		14 Other	12b Code	
Retirement plan			12c Code	
Third-party sick pay			12d Code	
LA	1673555001	1500.00	44.17	
15 State	Employer State (D#	16 State wages, tips, etc.	17 State income tex	
18 Local wages, tips, etc.		19 Local income tax	20 Locality name	

Dept. of the Treesury - IRS

Form W-2 Wage and Tax Statement

(DLK) PROGRESSIVE ACUTE CARE DAUTERIVE Department: 005 / 001 / 601 - NURSING SUPERVISOR Federal: M/3/\$0.00 SSN: xxx-xx-8169 Pay Period: 12/20/2015 to 01/02/2016 Paycheck Date: 01/08/2016 Paycheck Number: 0085351198 State: M/1/0/\$0.00 Earnings **Pay Rate** Hours Current Amount YTD Amount Hol Night Diff 4.00 \$61.21 0.75 \$45.91 \$45.91 Holiday Worked \$57.21 5.75 \$328.96 \$328.96 Personal Time \$38.14 6.80 \$259.35 \$259.35 Regular \$38,14 5.50 \$209.77 \$209.77 Vacation \$38.14 17.20 \$656.01 \$656.01 **Gross Earnings** 36.00 0.00 \$1,500.00 \$1,500.00 Taxes Federal Tax \$70.38 \$70.38 LA State \$44.17 \$44.17 Medicare \$21.75 \$21.75 Social Security \$93.00 \$93.00 Net Earnings \$1,270.70 \$1,270.70 **Direct Deposit Distribution** Dep Chkg xxx520 \$1,270,70 \$1,270.70 **Accrual Plans Current Amount Accrued Amount** Taken Amount Available Amount EIB\_G 0.0000 627.0000 0.0000 627.0000 MEDICAL 0.0000 240.0000 0.0000 240.0000 PERSONAL 0.3692 86.6931 86.3000 0.3931 PTO\_GRANDFATHER 0.0000 64.0000 64.0000 0.0000 VACATION 0.9231 246.7115 59.9500 186.7615

#### PROGRESSIVE ACUTE CARE DAUTERIVE LLC

(C/O NETCHEX PAYROLL) 600 N. LEWIS AVE NEW IBERIA, LA 70563

Department: 005 / 001 / 601

The Business Bank of St. Louis ST. LOUIS, MO

NON NEGOTIABLE

PAY ONE THOUSAND TWO HUNDRED SEVENTY AND 70 / 100 Dollar

\$1,270.70

0085351198

Date: 01/08/2016

To the order of:

Not a Check

CANDACE FRIOUX 3403 WEEKS ISLAND RD NEW IBERIA, LA 70560

Direct Deposit Advice

\*\*\*\*\*\* NON - NEGOTIABLE \*\*\*\*\*\*