

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF GEORGIA  
AUGUSTA DIVISION

In re: )  
 )  
FEBRANT, LLC ) Chapter 11  
 ) Case No. 18-10274-SDB  
Debtor. )  
 )

**OBJECTION TO DEBTOR’S PLAN OF REORGANIZATION**

NOW COMES the UNITED STATES OF AMERICA, by and through its undersigned Assistant United States Attorney, on behalf of its agency, the Internal Revenue Service (the Service), and hereby objects to confirmation of debtor’s Plan of Reorganization dated February 23, 2018.

IN SUPPORT THEREOF, the United States alleges:

1. The Debtor filed a petition under Chapter 11 of the Bankruptcy Code on February 23, 2018.
2. The Service amended its proof of claim May 21, 2019, to include Employer’s Annual Federal Unemployment (FUTA) assessment for tax year ending December 31, 2016. The proof of claim includes a priority claim in the amount of \$129,351.72. The plan does not lists the Service’s priority claim, therefore the Service objects to the plan as it does not provide for its claim.
3. The Plan fails to provide that the Service’s priority claim will be paid within five years of the Debtor’s petition.



WHEREFORE, the United States requests that the confirmation of the Debtor's Plan of Reorganization be denied.

Respectfully submitted,

BOBBY L. CHRISTINE  
UNITED STATES ATTORNEY

*s/ Jason W. Blanchard*  
Jason W. Blanchard  
Assistant United States Attorney  
Georgia Bar No. 105620  
P.O. Box 2017  
Augusta, GA 30903  
(706) 724-0517

**CERTIFICATE OF SERVICE**

This 21<sup>st</sup> day of May, 2019, I have sent a true copy of this document by electronic mailing to:

Paul K. Ferdinands  
Jonathan W. Jordan  
Mark M. Maloney  
Les Oakes  
W. Craig Smith  
King & Spalding, LLP  
(*via* ECF electronic notification)

Bowen Anderson Klosinski  
James Overstreet, Jr.  
Klosinski Overstreet  
(*via* ECF electronic notification)

Sarah L. Primrose  
(*via* ECF electronic notification)

U.S. Trustee  
Chapter 11  
Trustee  
(*via* ECF electronic notification)

and by depositing copies thereof, postage prepaid, in the United States mail to:

Fibrant, LLC  
P.O. Box 2451  
Augusta, GA 30903

*s/ Jason W. Blanchard*  
Jason W. Blanchard  
Assistant United States Attorney