

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	:	Chapter 11
	:	
Vyair Medical, Inc.,	:	
	:	Case No. 24-11217
	:	(BLS)
	:	
Liquidating Debtor.	:	(Jointly Administered)
	:	
	:	Obj. Deadline: 6/4/25 at 4:00 p.m. (ET)
	:	Hearing Date: 6/11/25 at 10:30a.m. (ET)
	:	

**RESPONSE BY THE TENNESSEE DEPARTMENT OF REVENUE TO THE PLAN
ADMINISTRATOR’S THIRD OMNIBUS OBJECTION TO CLAIMS**

The Tennessee Attorney General, Jonathan Skrmetti, through undersigned counsel, on behalf of the Tennessee Department of Revenue (TDOR) respectfully files this Response to the Plan Administrator's Third Omnibus Objection to Claims.

IN SUPPORT THEREOF, it will be shown as follows:

1. The Department is a tax creditor.
2. The Plan Administrator has objected to the Department's administrative claims, numbered 216 in the amount of \$10,564.00, numbered 8 in the amount of \$104,525.00 and numbered 32 in the amount of \$7,582.00. The basis for the objection is that the claims were not timely filed and were filed after the governmental bar date of 12/9/2024.
3. The Department objects to the assertion that claim 216, 8 and 32 are filed late and responds that these claims are all administrative claims that were timely filed on 12/18/24, before the administrative bar date of 12/27/24 (Docket 231).

THEREFORE, the Department requests that the Court enter an Order overruling the

Debtors' Objection to the Department's claims numbered 216, 8 and 32 and allowing the claims as filed, and such further relief as the Court deems appropriate to protect the State of Tennessee.

This the 3rd day of June, 2025.

Respectfully Submitted,

Tennessee Attorney General & Reporter
JONATHAN SKRMETTI

/s/ Laura L. McCloud
LAURA L. MCCLOUD (TN BPR 16206)
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Attorney for the Tennessee Department of
Revenue

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document was sent electronically to all parties receiving electronic notice on June 3, 2025.

/s/ Laura L. McCloud
LAURA L. MCCLOUD (TN BPR 16206)
Senior Assistant Attorney General