

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF LOUISIANA**

IN RE:

CASE NO. 06-10179

OCA, INC., et al

(JOINTLY ADMINISTERED)

DEBTORS

CHAPTER 11

**LOUISIANA DEPARTMENT OF REVENUE'S RESPONSE TO DEBTORS'
OBJECTION TO TAX CLAIMS**

NOW INTO COURT, through undersigned counsel, comes the Louisiana Department of Revenue, hereinafter referred to as the "Department", who submits the following response to the Debtors' Objection to Tax Claims, hereinafter referred to as the "Objection":

1.

The Objection lists four of the Department's claims. The claims are as follows:

Debtor	Claim Number	Amount
OCA, Inc.	4	\$83.66
OCA, Inc.	5	\$32,241.52
Orthodontic Centers	1	\$7,203.16
OCA Outsource, Inc.	1	\$426.68

2.

Claim Number 4 filed against OCA, Inc. in the amount of \$83.66 represents unpaid income/franchise tax for the 2002 tax period, as evidenced by the tax lien attached to the claim filed in this matter.

3.

Claim Number 5 filed against OCA, Inc. in the amount of \$32,241.52 represents unpaid income/franchise tax for the 2004 tax period (based on an estimate) and unpaid interest and penalties for sales tax for the 2003-2005 tax periods. An Itemization of Proof of Claim was attached to the claim filed in this matter.

4.

Claim Number 1 filed against Orthodontic Centers of Louisiana, Inc. represents unpaid penalties and interest for sales tax for the 2002-2005 tax periods. A Schedule of Outstanding Tax Liabilities was attached to the claim filed in this matter.

5.

Claim Number 1 filed against OCA Outsource, Inc. represents unpaid income/franchise tax for the 2003-2005 tax periods. An Itemization of Proof of Claim was attached to the claim filed in this matter.

6.

The debtors are encouraged to file the tax returns for the periods where estimates have been made by the Department. Other than the estimates made, the amounts due should be undisputed and therefore fully allowed claims as filed. The Department respectfully requests that the Objection be denied and the Department's claims be fully allowed as filed.

WHEREFORE, the Louisiana Department of Revenue prays that the Debtors' Objection to Tax Claims be denied and that the Louisiana Department of Revenue's claims be fully allowed as filed and that the Louisiana Department of Revenue receive such other relief as is just, fair, and equitable.

Respectfully submitted by:

 /s/ David M. Hansen

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the above and foregoing has been sent to all parties who are registered participants in the Electronic Filing System and that a copy has been sent to the Debtors' counsel, Tristan Manthey, via federal express.

Signed in Baton Rouge, Louisiana, on this 12th day of October, 2006.

 /s/ David M. Hansen

David M. Hansen