

STEPHEN R. BUTLER
Tennessee State Bar No. 014772
Senior Assistant Attorney General
Tennessee Attorney General's Office
Bankruptcy Division
P.O. Box 20207
Nashville, TN 37202-0207
P: (615) 532-8718/F: (615) 741-3334
steve.butler@ag.tn.gov

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

In re:)	Chapter 11
)	
HIGHER GROUND EDUCATION, INC., et al,¹)	No. 25-80121 (MVL)
)	
Debtors.)	Jointly Administered

**TENNESSEE DEPARTMENT OF REVENUE'S OBJECTION TO CONFIRMATION OF
SECOND AMENDED JOINT PLAN OF REORGANIZATION OF HIGHER GROUND
EDUCATION, INC., ITS AFFILIATED DEBTORS, AND THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS**

The Tennessee Attorney General, Bankruptcy Division, on behalf of the Tennessee Department of Revenue (the "Department"), respectfully submits this objection to confirmation of the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors. (Doc. 549). The

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal identification number, are: Higher Ground Education Inc. (7265); Guidepost A LLC (8540); Prepared Montessorian LLC (6181); Terra Firma Services LLC (6999); Guidepost Birmingham LLC (2397); Guidepost Bradley Hills LLC (2058); Guidepost Branchburg LLC (0494); Guidepost Carmel LLC (4060); Guidepost FIC B LLC (8609); Guidepost FIC C LLC (1518); Guidepost Goodyear LLC (1363); Guidepost Las Colinas LLC (9767); Guidepost Leawood LLC (3453); Guidepost Muirfield Village LLC (1889); Guidepost Richardson LLC (7111); Guidepost South Riding LLC (2403); Guidepost St Robert LLC (5136); Guidepost The Woodlands LLC (6101); Guidepost Walled Lake LLC (9118); HGE FIC D LLC (6499); HGE FIC E LLC (0056); HGE FIC F LLC (8861); HGE FIC G LLC (5500); HGE FIC H LLC (8817); HGE FIC I LLC (1138); HGE FIC K LLC (8861); HGE FIC L LLC (2052); HGE FIC M LLC (8912); HGE FIC N LLC (6774); HGE FIC O LLC (4678); HGE FIC P LLC (1477); HGE FIC Q LLC (3122); HGE FIC R LLC (9661); LePort Emeryville LLC (7324); AltSchool II LLC (0403). The Debtors' mailing address is 1321 Upland Dr. PMB 20442, Houston, Texas 77043.



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Department currently has priority tax claims of \$20,687.49 and general unsecured claims of \$2,596.25. The Department anticipates filing administrative expense claims.

ADMINISTRATIVE EXPENSE CLAIMS

The Department objects to section 3.2 of the Plan regarding administrative expense claims, because it is inconsistent with 11 U.S.C. § 503(b)(1)(D), which says, “notwithstanding the requirements of subsection (a), a governmental unit shall not be required to file a request for the payment of an expense described in subparagraph (B) or (C), as a condition of its being an allowed administrative expense[.]” Section 3.2 of the Plan requires the filing of requests for the payment of administrative expense claims, and it fails to exempt governmental units. (Doc. 549, p. 24-25 of 64). The Plan’s failure to comply with 11 U.S.C. § 503(b)(1)(D) implicates 11 U.S.C. § 1129(a)(1), and the Plan cannot be confirmed.

The Department proposes that the following be added to section 3.2.1 of the Plan: “Consistent with 11 U.S.C. § 503(b)(1)(D), a governmental unit shall not be required to file a request for the payment of an expense described in 11 U.S.C. § 503(b)(1)(B) or 11 U.S.C. § 503(b)(1)(C), as a condition of its being an allowed administrative expense.”

CONCLUSION

The Department respectfully asks this Court to deny confirmation of the Plan, and to provide any other relief to which the Department may be entitled.

Respectfully Submitted,

JONATHAN SKRMETTI
Attorney General and Reporter

/s/ Stephen R. Butler
Stephen R. Butler, BPR No. 014772

Senior Assistant Attorney General
Office of the TN Attorney General
Bankruptcy Division
P.O. Box 20207
Nashville, TN 37202
PH: 615-532-8718
FX: 615-741-3334
steve.butler@ag.tn.gov
Attorney for TN Dept. of Revenue

CERTIFICATE OF SERVICE

I certify that on November 10, 2025, a true and exact copy of the foregoing was served upon all parties of record who receive notice electronically via the Court's CM/ECF system, and was served first-class postage pre-paid on the following:

Attn: Holland N. O'Neil & Thomas C. Scannell
Foley & Lardner LLP
2021 McKinney Avenue, Suite 1600
Dallas, TX 75201

Attn: Timothy Mohan
Foley & Lardner LLP
1144 15th Street, Suite 2200
Denver, CO 80202

Attn: Nora J. McGuffey & Quynh-Nhu Truong
Foley & Lardner LLP
1000 Louisiana Street, Suite 2000
Houston, TX 77002

Attn: Jason Brookner, Aaron Kaufman, Amber Carson & Emily Shanks
Gray Reed
1601 Elm Street, Suite 4600
Dallas, TX 75201

Attn: Meredyth Kippes
Office of the United States Trustee
1100 Commerce Street, Room 976
Dallas, Texas 75242

/s/ Stephen R. Butler
Stephen R. Butler
Senior Assistant Attorney General