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Counsel to John P. Madden,
Trustee of the HGE Liquidating Trust

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

In re:	§	Chapter 11
HIGHER GROUND EDUCATION, INC.,[1]	§	Case No. 25-80121 (MVL)
Reorganized Debtor.	§	

LIQUIDATING TRUSTEE'S FIRST OMNIBUS OBJECTION
TO CERTAIN PROOFS OF CLAIM (DUPLICATE AND AMENDED CLAIMS)

THIS IS AN OBJECTION TO YOUR CLAIM. THIS OBJECTION ASKS THE COURT TO DISALLOW YOUR CLAIM. IF YOU DO NOT FILE A RESPONSE WITHIN 33 DAYS AFTER THE OBJECTION WAS SERVED ON YOU, YOUR CLAIM MAY BE DISALLOWED WITHOUT A HEARING.

IF YOU OBJECT TO THE RELIEF REQUESTED, YOU MUST RESPOND IN WRITING. UNLESS OTHERWISE DIRECTED BY THE COURT, YOU MUST FILE YOUR RESPONSE ELECTRONICALLY AT HTTPS://ECF.TXNB.USCOURTS.GOV/ NO MORE THAN THIRTY-THREE (33) DAYS AFTER THE DATE THIS OBJECTION WAS FILED. IF YOU DO NOT HAVE ELECTRONIC FILING PRIVILEGES, YOU MUST FILE A WRITTEN RESPONSE THAT IS ACTUALLY RECEIVED BY THE CLERK AND FILED ON THE DOCKET NO MORE THAN THIRTY-THREE (33) DAYS AFTER THE DATE THIS OBJECTION WAS FILED. OTHERWISE, THE COURT MAY TREAT THE PLEADING AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.

[1] The last four digits of the Reorganized Debtor's federal tax identification number are 7265. A complete list of each of the Reorganized Debtors whose claims are being administered in this chapter 11 case may be obtained on the website of the Reorganized Debtor's claims and noticing agent at https://www.veritaglobal.net/higherground.

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A SEPARATE NOTICE OF HEARING WILL BE SERVED. A HEARING WILL BE CONDUCTED ON THIS MATTER ON OCTOBER 20, 2026, AT 2:00 P.M. IN COURTROOM 2, FLOOR 14, 1100 COMMERCE STREET, DALLAS, TX 75242-1496. YOU MAY PARTICIPATE IN THE HEARING EITHER IN PERSON OR BY AUDIO/VIDEO CONNECTION.

AUDIO COMMUNICATION WILL BE BY USE OF THE COURT'S DIAL-IN FACILITY. YOU MAY ACCESS THE FACILITY AT 650-479-3207. VIDEO COMMUNICATION WILL BE BY THE USE OF THE CISCO WEBEX PLATFORM. CONNECT VIA THE CISCO WEBEX APPLICATION OR CLICK THE LINK ON JUDGE LARSON'S HOME PAGE. THE MEETING CODE IS 2301 476 1957. CLICK THE SETTINGS ICON IN THE UPPER RIGHT CORNER AND ENTER YOUR NAME UNDER THE PERSONAL INFORMATION SETTING.

HEARING APPEARANCES MUST BE MADE ELECTRONICALLY IN ADVANCE OF BOTH ELECTRONIC AND IN-PERSON HEARINGS. TO MAKE YOUR APPEARANCE, CLICK THE "ELECTRONIC APPEARANCE" LINK ON JUDGE LARSON'S HOME PAGE. SELECT THE CASE NAME, COMPLETE THE REQUIRED FIELDS, AND CLICK "SUBMIT" TO COMPLETE YOUR APPEARANCE.

CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON SCHEDULE 1 OR SCHEDULE 2 TO THE ORDER ATTACHED TO THIS OBJECTION.[2]

John P. Madden, in his capacity as the trustee (the "Liquidating Trustee") of the HGE Liquidating Trust (the "Trust") in the chapter 11 cases of the above-captioned debtors (collectively, the "Debtors"), respectfully represents as follows in support of this omnibus claim objection (this "Objection"), and submits the *Declaration of John P. Madden in Support of the Liquidating Trustee's First Omnibus Objection to Certain Proofs of Claim (Duplicate and Amended Claims)* attached hereto as **Exhibit A** (the "Madden Declaration"):

Relief Requested

1. By this Objection, the Liquidating Trustee seeks entry of a proposed order, substantially in the form attached hereto as **Exhibit B** (the "Order"), disallowing and expunging in full: (a) the duplicate claims identified on Schedule 1 attached to the Order (collectively, the "Duplicate Claims"); and (b) the amended claims identified on Schedule 2 attached to the

[2] Due to their voluminous nature, copies of the Claims are not attached to this Objection. Copies of the Claims may be obtained upon request to counsel for the Liquidating Trustee.

Order (collectively, the "Amended Claims," and together with the Duplicate Claims, the "Claims").

Jurisdiction and Venue

2. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334, and this is a core matter pursuant to 28 U.S.C. § 157(b).

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105(a) and 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), rules 3007-1 and 3007-2 of the Local Bankruptcy Rules for the Northern District of Texas, and paragraph M of the Procedures for Complex Cases in the Northern District of Texas.

Background

5. On June 17 and 18, 2025 (collectively, the "Petition Date"), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. On June 20, 2025, the Court entered an order authorizing the Debtors to appoint Kurtzman Carson Consultants, LLC d/b/a Verita Global ("Verita") as claims and noticing agent in these chapter 11 cases [Docket No. 58] to, among other things, serve as the authorized repository for all proofs of claim filed in the cases and maintain the official claims register for the Debtors (the "Claims Register").

6. A detailed description of the Debtors and their business and the facts and circumstances surrounding the Debtors' chapter 11 cases are set forth in greater detail in the *Declaration of Jonathan McCarthy in Support of First Day Motions* [Docket No. 15], filed contemporaneously with the Debtors' voluntary petitions.

7. On November 26, 2025, the Court entered its Order confirming the *Modified Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated*

Debtors, and the Official Committee of Unsecured Creditors [Docket No. 649] (the "Plan") [Docket No. 708]. The effective date of the Plan occurred on December 16, 2025 (the "Effective Date"). *See* Docket No. 721.

8. On the Effective Date, under the Plan, the Trust was formed and John Madden was appointed as the Liquidating Trustee. *See* Plan, Art. 4.3. Under the Plan and the Liquidating Trust Agreement [Docket No. 631-5], the Trust serves as a successor to the Debtors pursuant to sections 1123(a)(5)(B) and (b)(3)(B) of the Bankruptcy Code to, among other things, object to any and all Claims. *See* Plan, Art. 4.3, 8.1; Liquidating Trust Agreement at Arts. 1.1, 2.2.

9. On the Effective Date, the Debtors' estates were deemed consolidated for distribution purposes so that, among other things, any claim filed against any Debtor shall be deemed filed against the consolidated Debtors and shall be deemed a single consolidated Claim against and obligation of the consolidated Debtors. *See* Plan, Art. 4.17.

The Claims Reconciliation Process

10. On June 20, 2025, the Court entered its *Order (I) Authorizing the Debtors to Serve a Consolidated List of Creditors; (II) Authorizing the Debtors to Redact Certain Personal Identification Information; (III) Approving the Form and Manner of Notifying Creditors of the Commencement of the Debtors' Chapter 11 Cases and Bar Dates; and (IV) Granting Related Relief* [Docket No. 57], which established August 7, 2025, as the deadline for all nongovernmental entities to file proofs of claim and December 15, 2025 for all governmental units to file proofs of claim. The Debtors filed their schedules of assets and liabilities in each of their respective chapter 11 cases (collectively, the "Schedules") on July 8, 2025, with amended schedules filed on July 15, 2025 [Docket No. 181], and July 29, 2025 [Docket No. 281].

11. Approximately 652 proofs of claim have been filed against the Debtors, totaling over $768.9 million in the aggregate. Since his appointment, the Liquidating Trustee and his

advisors (collectively, the "Reviewing Parties") have commenced a diligent review of the filed and scheduled claims, including any supporting documents. For the reasons set forth below, and based on the review to date, the Reviewing Parties determined that the Claims should be disallowed and expunged, as set forth herein.

Objection

12. Proofs of claim filed under section 501 are "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). A chapter 11 debtor has the duty to object to the allowance of any claim that is improper. *See* 11 U.S.C. § 1106(a)(1), 1107(a); *Johnson v. Wasserman (In re Int'l Yacht & Tennis, Inc.)*, 922 F.2d 659, 661–62 (11th Cir. 1991). The possible grounds for disallowance of a proof of claim are listed in section 502(b) of the Bankruptcy Code. *See* 11 U.S.C. § 502(b)(1)–(9).

13. Claims are objectionable when they are, among other things, "unenforceable against the debtor and property of the debtor, under any agreement or applicable law for a reason other than because such claim is contingent or unmatured" or "not timely filed." 11 U.S.C. § 502(b)(1), (9).

14. Bankruptcy Rule 3007 enumerates the grounds upon which omnibus objections may be filed. Fed. R. Bankr. P. 3007(d). Among other things, claims may be joined in an omnibus objection if they "duplicate other claims [or] have been amended by later proofs of claim." Fed. R. Bankr. P. 3007(d)(2)(A) & (C).

15. Bankruptcy Rule 3001(f) allocates the burden of proof for claims objections. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes prima facie evidence of the validity and the amount of the claim. *See McGee v. O'Connor (In re O'Connor)*, 153 F.3d 258, 260 (5th Cir. 1998); *In re Jack Kline Co. Inc.*, 440 B.R. 712, 737 (Bankr. S.D. Tex. 2010). This is a rebuttable presumption, however. A proof of claim loses the

presumption of prima facie validity under Bankruptcy Rule 3001(f) if an objecting party refutes at least one of the allegations that are essential to the claim's legal sufficiency. *See Cal. State Bd. of Equalization v. Off. Unsecured Creditors' Comm.* (*In re Fidelity Holding Co.*), 837 F.2d 696, 698 (5th Cir. 1988). Once such an allegation is refuted, the burden reverts to the claimant to prove the validity of its claim by a preponderance of the evidence. *Id*. Despite this shifting burden during the claim objection process, "the ultimate burden of proof always lies with the claimant." *Id*.

16. By this Objection and with the support of the Madden Declaration, the Liquidating Trustee seeks to expunge from the Claims Register certain claims that are duplicative or have been amended and/or superseded, as detailed further below.

A. Duplicate Claims

17. As set forth in the Madden Declaration, the Reviewing Parties have reviewed the Debtors' books and records and the Claims Register and have determined that the Duplicate Claims identified on Schedule 1 to the Order under the columns labeled "Duplicate Claim to be Disallowed" should be disallowed and expunged in their entirety because they are duplicates of other claims (collectively, the "Surviving Claims") filed by the same claimant against the same or multiple Debtors in the same amount and on account of the same obligation. The Surviving Claims are listed in Schedule 1 in the columns labeled "Surviving Claim."

18. The Duplicate Claims should be disallowed and expunged in their entirety to ensure that a claimant does not receive multiple distributions on account of a single claim of liability. *See, e.g., In re Pierport Dev. & Realty, Inc.*, 491 B.R. 544, 547 (Bankr. N.D. Ill. 2013) ("A claim that seeks duplicate recovery for the same debt is partially unenforceable to the extent of the duplication."). The holders of Duplicate Claims will not be prejudiced by the relief requested since they will retain the Surviving Claims to the extent the Surviving Claims are not the subject of

separate successful objections.[3] Accordingly, the Liquidating Trustee respectfully requests that the Court enter the Order disallowing and expunging the Duplicate Claims identified on Schedule 1 to the Order.

B. Amended and Superseded Claims

19. As set forth in the Madden Declaration, the Reviewing Parties have reviewed the Debtors' books and records and the Claims Register and have determined that the Amended Claims identified on Schedule 2 to the Order (under the heading "Amended or Superseded Claim to be Disallowed") were amended and replaced by a claim subsequently filed by the same claimant for the same liability (each a Surviving Claim as previously defined) under the column entitled "Surviving Claim." To allow both the Amended Claims and the Surviving Claims to remain on the Claims Register would be duplicative and would lead to multiple recoveries on a single claim. The claimants affected by this objection will not be prejudiced if the Amended Claims are expunged because each claimant will retain the corresponding Surviving Claim to the extent not objectionable on other grounds.[4] Accordingly, the Liquidating Trustee respectfully requests that the Court enter the Order disallowing and expunging the Amended Claims identified on Schedule 2 to the Order.

Separate Contested Matter

20. To the extent that a response is filed regarding any Claim and the Liquidating Trustee is unable to resolve any such response, each such response and the Objection as it pertains to such claim will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Further, the Liquidating Trustee requests that any order entered by the Court regarding a response

[3] This Objection does not affect the Surviving Claims and the Liquidating Trustee reserves his right to object to the Surviving Claims on any grounds whatsoever.

[4] This Objection does not affect the Surviving Claims and the Liquidating Trustee reserves his rights to object to the Remaining Claims on any grounds whatsoever.

or objection or other reply asserted in response to this Objection be deemed a separate order with respect to each claim.

Reservation of Rights

21. This Objection is limited to the grounds stated herein. Accordingly, it is without prejudice to the rights of the Liquidating Trustee to object to any claim on any ground whatsoever, and all rights to file further substantive or procedural objections are expressly preserved. Nothing contained herein or any actions taken pursuant to such relief is intended or should be construed as: (a) an admission as to the validity of any claim; (b) a waiver of any right of the Trustee to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Objection or any order granting the relief requested in this Objection; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of any right of the Liquidating Trustee under the Bankruptcy Code or any other applicable law.

Notice

22. The Liquidating Trustee will provide notice of this Objection to the following parties: (a) the Office of the U.S. Trustee for the Northern District of Texas; (b) the claimants listed on Schedule 1 and Schedule 2 to the Order and their counsel, where known, via First Class Mail; and (c) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Liquidating Trustee submits that, in light of the nature of the relief requested in this Objection, no other or further notice need be given.

WHEREFORE, the Liquidating Trustee respectfully requests that the Court enter the Order, granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Respectfully submitted this 2nd day of September, 2026.

GRAY REED

By: */s/ Jason S. Brookner*

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Counsel to John P. Madden,
Trustee of the HGE Liquidating Trust

Certificate of Service

I certify that on September 2, 2026, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Northern District of Texas and via First Class Mail on each holder of the Claims identified on Schedule 1 and Schedule 2 to the Order at the addresses set forth therein.

/s/ Jason S. Brookner
Jason S. Brookner

Exhibit A

Declaration

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

In re:	§	Chapter 11
HIGHER GROUND EDUCATION, INC.,[1]	§	Case No. 25-80121 (MVL)
Reorganized Debtor.	§	

DECLARATION OF JOHN P. MADDEN IN SUPPORT OF THE LIQUIDATING TRUSTEE'S FIRST OMNIBUS OBJECTION TO CERTAIN PROOFS OF CLAIM (DUPLICATE AND AMENDED CLAIMS)

John P. Madden declares under penalty of perjury, pursuant to 28 U.S.C. § 1746, as follows:

1. On December 16, 2025, I was appointed as the Liquidating Trustee of the HGE Liquidating Trust (the "Trust") in the above-referenced chapter 11 cases. I submit this declaration in support of the *Liquidating Trustee's First Omnibus Objection to Certain Proofs of Claim (Duplicate and Amended Claims)* (the "Objection").[2]

2. I am the Founder and Managing Partner of Emerald Capital Advisors Corp., ("Emerald"), a financial advisory firm having expertise in turnaround and bankruptcy issues. Emerald maintains an office located at 150 East 52nd Street, 28th Floor, New York, NY 10022. I am a Certified Insolvency and Restructuring Advisor (CIRA). I have worked with financially distressed companies leading relevant workstreams, including those relating to chapter 11 petitions, "first day" motions/orders, bankruptcy reporting, asset sales, and plans of reorganization and liquidation. I have served as trustee and financial advisor in various insolvency proceedings. I have also managed and supervised various claims reconciliation and resolution processes,

[1] The last four digits of the Reorganized Debtor's federal tax identification number are 7265. A complete list of each of the Reorganized Debtors whose claims are being administered in this chapter 11 case may be obtained on the website of the Reorganized Debtor's claims and noticing agent at https://www.veritaglobal.net/higherground.

[2] Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

including managing and supervising professionals in preparing all relevant claims analyses and reporting to efficiently and effectively resolve claims.

3. Except as otherwise indicated, all facts set forth in this declaration are based upon my personal knowledge, my review of relevant documents, or the review of relevant documents by individuals under my supervision. I have personally reviewed the Objection and to the best of my knowledge and belief, the information contained in the Objection and in Schedule 1 and Schedule 2 to the Order is true and correct.

4. In evaluating the Claims, the Reviewing Parties have reviewed the Debtors' books and records, the Claims Register, the relevant authorities, and the relevant proofs of claim and determined that each Claim should be disallowed and expunged.

5. The Reviewing Parties determined that each of the Duplicate Claims identified on Schedule 1 to the Order is a duplicate of another claim filed by the same claimant against the same or multiple Debtors in the same amount and on account of the same obligation. I believe that the Duplicate Claims should be disallowed and expunged in their entirety to ensure that a claimant does not receive multiple distributions on account of a single claim of liability.

6. The Reviewing Parties determined that each of the Amended Claims identified on Schedule 2 to the Order has been amended and replaced by a claim subsequently filed by the same claimant for the same liability. The Amended Claims thus no longer represent valid or outstanding claims against the Debtors' estates. I believe that the Amended Claims should be disallowed and expunged in their entirety to ensure that a claimant does not receive multiple distributions on account of a single claim of liability.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the facts set forth in the foregoing Declaration are true and correct to the best of my knowledge, information, and belief.

Dated: September 2, 2026

/s/ John P. Madden
John P. Madden

Exhibit B

Proposed Order

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

In re:	§	Chapter 11
HIGHER GROUND EDUCATION, INC.,[1]	§	Case No. 25-80121 (MVL)
Reorganized Debtor.	§	

ORDER GRANTING THE LIQUIDATING TRUSTEE'S FIRST OMNIBUS OBJECTION TO CERTAIN PROOFS OF CLAIM (DUPLICATE AND AMENDED CLAIMS)

Upon the objection (the "Objection")[2] of John P. Madden, in his capacity as Liquidating Trustee for the HGE Liquidating Trust, for entry of an order disallowing and expunging certain Duplicate Claims and Amended Claims, as more fully set forth in the Objection and the Madden Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this

[1] The last four digits of the Reorganized Debtor's federal tax identification number are 7265. A complete list of each of the Reorganized Debtors whose claims are being administered in this chapter 11 case may be obtained on the website of the Reorganized Debtor's claims and noticing agent at https://www.veritaglobal.net/higherground.

[2] Capitalized terms used herein but not otherwise defined shall have the meanings ascribed to them in the Objection.

Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Objection in this district is permissible pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the best interests of all parties in interest; and this Court having found that notice of the Objection was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Objection and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Objection, the Madden Declaration, and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT

1. Each Duplicate Claim and Amended Claim identified on **Schedule 1** or **Schedule 2** attached hereto is disallowed and expunged in its entirety.

2. Verita is authorized and directed to update the Claims Register to reflect the relief granted in this Order.

3. To the extent a response was filed regarding any Claim, each such Claim and the Objection as it pertains to such Claim shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each Claim.

4. Nothing in the Objection or this Order shall be construed as an allowance of any Claim.

5. The Liquidating Trustee's right to file additional objections to Claims that have or may be asserted against the Debtors and to seek reduction of any Claim is preserved.

6. The Liquidating Trustee and Verita are authorized to take all actions necessary to effectuate the relief granted in this Order.

7. This Court shall retain jurisdiction to hear and determine all matters arising from the interpretation and/or implementation of this Order.

END OF ORDER # #

Submitted By:

Jason S. Brookner (Texas Bar No. 24033684)
Aaron M. Kaufman (Texas Bar No. 24060067)
Amber M. Carson (Texas Bar No. 24075610)
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Trustee of the HGE Liquidating Trust

Schedule 1

Duplicate Claims

	DUPLICATE CLAIM TO BE DISALLOWED				SURVIVING CLAIM					
Claimant	**Debtor**	**DRC Claim No.**	**Date Filed**	**Claim Amount**	**Debtor**	**DRC Claim No.**	**Date Filed**	**Claim Amount**	**Claim Classification**	**Basis for Objection**
18265 Highway 49 LLC Munsch Hardt Kopf and Harr, P.C. 500 N. Akard St., Suite 4000 Dallas TX 75201	HGE FIC M LLC	326	8/6/2025	$2,422,545.49	Higher Ground Education Inc.	325	8/6/2025	$2,422,545.49	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
214 E Hallandale Beach LLC c/o Winstead PC 500 Winstead Building 2728 N Harwood Street Dallas TX 75201	HGE FIC I LLC	557	10/14/2025	$11,103,216.69	Higher Ground Education Inc.	556	10/14/2025	At least $11,103,216.69 (See a	Secured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
2515 N. Wauwatosa LLC 500 N. Akard St Suite 4000 Dallas TX 75201	Guidepost A LLC	320	8/6/2025	$13,109,055.85	Higher Ground Education Inc.	319	8/6/2025	$13,109,055.85	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
3501 W. Segerstrom LLC 12100 WILSHIRE BOULEVARD, SUITE 300 LOS ANGELES CA 90025	Guidepost FIC C LLC	562	10/17/2025	$511,803.41	Higher Ground Education Inc.	564	10/17/2025	$923,337.94	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
3501 W. Segerstromg LLC 12100 WILSHIRE BOULEVARD, SUITE 300 LOS ANGELES CA 90025	Guidepost Richardson LLC	563	10/17/2025	$511,803.41	Higher Ground Education Inc.	564	10/17/2025	$923,337.94	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
3741 Buchanan Street Associates, LLC Steyer Lowenthal Boodrookas Alvarez & Smith LLP 235 Pine Street, Fifteen Floor San Francisco CA 94104	Guidepost A LLC	76	7/15/2025	$2,993,304.21	Higher Ground Education Inc.	75	7/15/2025	$2,993,304.21	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
479 Clinton Avenue Corp 2502 Ave U Brooklyn NY 11229	AltSchool II LLC	179	7/29/2025	$4,216,667.72	AltSchool II LLC	177	7/29/2025	$4,216,667.72	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
479 Clinton Avenue Corp 2502 Ave U Brooklyn NY 11229	AltSchool II LLC	178	7/29/2025	$4,216,667.72	AltSchool II LLC	177	7/29/2025	$4,216,667.72	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
650 Pleasant Street Ellisville, LLC 841 Worcester St Ste 278 Natick MA 01760	Guidepost A LLC	346	8/6/2025	$8,085,603.23	Higher Ground Education Inc.	332	8/6/2025	$8,085,603.23	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
6575 Oakwood Blvd LLC 213 N. Stadium Blvd. Ste. 203 Columbia MO 65203	Guidepost A LLC	411	8/7/2025	$2,695,244.00	Higher Ground Education Inc.	409	8/7/2025	$2,695,244.00	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
84 Montague Realty, LLC 60 Fern Drive Roslyn NY 11576	AltSchool II LLC	324	8/6/2025	$181,183.80	Higher Ground Education Inc.	306	8/6/2025	$181,183.80	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
9930 Valley Ranch Pkwy LLC Munsch Hardt Kopf and Harr, P.C. 500 N. Akard St., Suite 4000 Dallas TX 75201	Guidepost A LLC	384	8/7/2025	$3,106,300.51	Higher Ground Education Inc.	413	8/7/2025	$3,106,300.51	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
A.C.S. 101 NE 3rd Ave Suite 1210 Fort Lauderdale FL 33301	Guidepost Muirfield Village LLC	278	8/2/2025	$1,000,000.00	Higher Ground Education Inc.	280	8/2/2025	$1,000,000.00	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
A.H.S. 101 NE 3rd Ave Suite 1210 Fort Lauderdale FL 33301	Guidepost Muirfield Village LLC	281	8/2/2025	$1,000,000.00	Higher Ground Education Inc.	282	8/2/2025	$1,000,000.00	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
ABCM Corporation 1420 4th Street SE Hampton IA 50441	Higher Ground Education Inc.	425	8/7/2025	$286,071.42	Guidepost A LLC	388	8/7/2025	$286,071.42	General Unsecured and Secured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Akers Advisory Group LLC dba City Wide Facility Solutions of Nashville 2211 Crestmoor Rd Ste 201 Nashville TN 37215	Guidepost A LLC	59	7/14/2025	$60,673.56	Guidepost A LLC	142	7/23/2025	$60,673.56	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Ark Darnestown Properties, LLC Offit Kurman, PA 7501 Wisconsin Avenue, Suite 1000W Bethesda MD 20814	Guidepost A LLC	554	10/14/2025	$2,545,051.61	Higher Ground Education Inc.	555	10/14/2025	$2,545,051.61	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Carolina Franco de Poppe 680 S Cache St #100 POB 12200 Jackson WY 83001	HGE FIC L LLC	448	8/12/2025	$589,609.59	Higher Ground Education Inc.	442	8/12/2025	$589,609.59	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Cathy Lim 15400 Knoll Trail Dr., Suite 300 Dallas TX 75248	Higher Ground Education Inc.	648	1/15/2026	$167,681.58	Higher Ground Education Inc.	649	1/15/2026	$167,681.58	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Chase Simon 101 NE 3rd Ave Suite 1210 Fort Lauderdale FL 33301	Guidepost Muirfield Village LLC	271	8/1/2025	$1,000,000.00	Higher Ground Education Inc.	272	8/1/2025	$1,000,000.00	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.

Claimant	Debtor	DRC Claim No.	Date Filed	Claim Amount	Debtor	DRC Claim No.	Date Filed	Claim Amount	Claim Classification	Basis for Objection
Chicago 1000 Washington LLC 53 W. Jackson Boulevard Suite 1050 Chicago IL 60604	HGE FIC D LLC	368	8/7/2025	$3,083,324.69	Higher Ground Education Inc.	362	8/7/2025	$3,083,324.69	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
City of Houston Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston TX 77253-3064	Higher Ground Education Inc.	590	11/17/2025	$2,920.29	Higher Ground Education Inc.	597	11/17/2025	$2,920.29	Priority	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
CM Rentals, LLC 7557 Rambler Road, Suite 500 Dallas TX 75231	Guidepost A LLC	292	8/5/2025	$1,391,930.76	Higher Ground Education Inc.	291	8/5/2025	$1,391,930.76	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
David L. Lucchesi and Sandra L. Lucchesi, Trustees of the Amendment and Restatement of the Lucchesi Family Trust, 11/8/07 2846 Comistas Drive Walnut Creek CA 94598	Guidepost Birmingham LLC	559	10/15/2025	$1,010,050.63	Higher Ground Education Inc.	560	10/15/2025	$1,010,050.63	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Davis Estates Ltd. 6901 Jersey Ridge Rd. Davenport IA 52807	Guidepost A LLC	404	8/7/2025	$1,808,189.84	Higher Ground Education Inc.	415	8/7/2025	$1,808,189.84	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
DC Newton Wells LLC Attn Robert Hill, Managing Member 101 W. Main Street, Suite 100 Moorestown NJ 08057	Guidepost A LLC	183	7/29/2025	$26,117,924.00	Higher Ground Education Inc.	182	7/29/2025	$26,117,924.00	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
DC VA Beach Upton LLC Attn Robert Hill, Managing Member 101 W. Main Street, Suite 100 Moorestown NJ 08057	Guidepost A LLC	185	7/29/2025	$15,142,681.00	Higher Ground Education Inc.	184	7/29/2025	$15,142,681.00	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Dixit Kishorkumar Vora c/o Baker Donelson Bearman Caldwell & Berkowitz PC 1301 McKinney St., Suite 3700 Houston TX 77010	Guidepost A LLC	328	8/6/2025	Unliquidated	Higher Ground Education Inc.	327	8/6/2025	unliquidated	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Dixit Kishorkumar Vora c/o Baker Donelson Bearman Caldwell & Berkowitz PC 1301 McKinney St., Suite 3700 Houston TX 77010	HGE FIC I LLC	329	8/6/2025	Unliquidated	Higher Ground Education Inc.	327	8/6/2025	unliquidated	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Duc Viet Nguyen 1301 McKinney St., Suite 3700 Houston TX 77010	Guidepost A LLC	336	8/6/2025	Unliquidated	Higher Ground Education Inc.	333	8/6/2025	Unliquidated	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Duc Viet Nguyen 1301 McKinney St., Suite 3700 Houston TX 77010	HGE FIC I LLC	337	8/6/2025	Unliquidated	Higher Ground Education Inc.	333	8/6/2025	Unliquidated	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Fnu Kaushik Saurabh 680 S Cache St #100 POB 12200 Jackson WY 83001	HGE FIC I LLC	446	8/12/2025	$591,625.21	Higher Ground Education Inc.	449	8/12/2025	$591,625.21	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.

Claimant	Debtor	DRC Claim No.	Date Filed	Claim Amount	Debtor	DRC Claim No.	Date Filed	Claim Amount	Claim Classification	Basis for Objection
Gordon, Dana and Gilmore, LLC 600 University Park Place, Ste. 100 Birmingham AL 35209	Guidepost Birmingham LLC	322	8/6/2025	$2,317.89	Higher Ground Education Inc.	321	8/6/2025	$2,317.89	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Houston City College Linebarger Goggan Blair & Sampson, LLP PO Box 3064 Houston TX 77253-3064	Higher Ground Education Inc.	584	11/17/2025	$194.47	Higher Ground Ed	588	11/17/2025	$194.47	Priority	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Houston ISD Linebarger Goggan Blair & Sampson, LLP PO Box 3064 Houston TX 77253-3064	Higher Ground Education Inc.	582	11/17/2025	$1,021.91	Higher Ground Education Inc.	583	11/17/2025	$1,021.91	Priority	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Illinois Department of Revenue PO Box 19035 Springfield IL 62794-9035	Higher Ground Education Inc.	498	9/3/2025	$0.00	Higher Ground Education Inc.	497	9/3/2025	Unknown	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
La Senda 77, LLC Jorgenson, Siegel, McClure & Flegel, LLP 1100 Alma Street, Suite 210 Menlo Park CA 94025	Guidepost A LLC	295	8/5/2025	$20,896,013.50	Higher Ground Education Inc.	294	8/5/2025	$20,896,013.50	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Lloyd H. Wells Gift Trust Dtd 11/24/1987 and Adrienne M. Wells Castaneda Gift Trust Dtd 12/12/2006 17083 Old Coach Road Poway CA 92064	Guidepost A LLC	288	8/5/2025	$252,284.04	Higher Ground Education Inc.	287	8/5/2025	$252,284.04	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Lloyd Wells Gift Trust DTD November 24, 1987 99 Wood Avenue South Iselin NJ 08830	Guidepost Branchburg LLC	241	8/4/2025	$307,138.14	Higher Ground Education Inc.	242	8/4/2025	$307,138.14	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
McKinney TX Associates LLC 8150 N. Central Expressway, Suite 500 Dallas TX 75206	Guidepost A LLC	145	7/22/2025	$605,473.89	Higher Ground Education Inc.	144	7/22/2025	$605,473.89	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Philip ONeill c/o Baker Donelson Bearman Caldwell & Berkowitz PC 1301 McKinney St., Suite 3700 Houston TX 77010	Guidepost A LLC	355	8/6/2025	$0.00	Higher Ground Education Inc.	354	8/6/2025	Unliquidated	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Philip ONeill c/o Baker Donelson Bearman Caldwell & Berkowitz PC 1301 McKinney St., Suite 3700 Houston TX 77010	HGE FIC L LLC	356	8/6/2025	$0.00	Higher Ground Education Inc.	354	8/6/2025	Unliquidated	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Prestige Fire Protection Group Inc 14 Republic Rd North Billerica MA 01862	Higher Ground Education Inc.	43	7/9/2025	$800.00	Higher Ground Education Inc.	96	7/18/2025	$800.00	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
QUATTRO MENOMONEE, LLC 1100 JORIE BLVD, STE 140 OAK BROOK IL 60523	Guidepost A LLC	401	8/7/2025	$1,772,557.91	Higher Ground Education Inc.	418	8/7/2025	$1,772,557.91	General Unsecured and Admin Priority	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Quattro Pewaukee, LLC McGuireWoods LLP Texas Tower 845 Texas Ave., 24th Floor Houston TX 77002	Guidepost A LLC	381	8/7/2025	$1,553,997.35	Higher Ground Education Inc.	426	8/7/2025	$1,553,997.35	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Quattro Richmond LLC McGuireWoods LLP 845 Texas Ave., Suite 2400 Texas Tower Houston TX 77002	Guidepost A LLC	374	8/7/2025	$5,119,534.25	Higher Ground Education Inc.	375	8/7/2025	$5,119,534.25	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
R.S. 101 NE 3rd Ave Suite 1210 Fort Lauderdale FL 33301	Guidepost Muirfield Village LLC	277	8/2/2025	$1,000,000.00	Higher Ground Education Inc.	279	8/2/2025	$1,000,000.00	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Red Arrow Investments LLC 306 N W El Norte Pkwy 4 Escondido CA 92026	Guidepost A LLC	545	10/13/2025	$1,743,159.70	Higher Ground Education Inc.	544	10/13/2025	$1,743,159.70	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
RTS Orchards, LLC c/o O Melveny and Myers LLP 2801 N. Harwood Street, Suite 1600 Dallas TX 75201	Guidepost A LLC	370	8/6/2025	$1,127,151.31	Higher Ground Education Inc.	371	8/6/2025	$1,127,151.31	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
San Ramon Guidepost LLC 2605 Camino Tassajara 2408 Danville CA 94526	Guidepost A LLC	216	7/31/2025	$29,144,187.77	Higher Ground Education Inc.	243	7/31/2025	$29,144,187.77	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.
Sasikiran Dadi 680 S Cache St #100 POB 12200 Jackson WY 83001	HGE FIC M LLC	447	8/12/2025	$592,630.14	Higher Ground Education Inc.	443	8/12/2025	$592,630.14	General Unsecured	Claim is duplicative of another filed claim. *See* ¶¶ 17–18 of the Objection for further detail.

Schedule 2

Amended Claims

	AMENDED OR SUPERSEDED CLAIM TO BE DISALLOWED				SURVIVING CLAIM			
Creditor	**DRC Claim No.**	**Debtor**	**Date Filed**	**Claim Amount**	**DRC Claim No.**	**Date Filed**	**Modified Claim Amount**	**Basis for Objection**
214 E Hallandale Beach LLC c/o Winstead PC 500 Winstead Building 2728 N Harwood Street Dallas TX 75201	9	Higher Ground Education Inc.	7/10/2025	$31,072,411.99	556	10/14/2025	$11,103,216.69	Claim was amended by Claim 556. See ¶ 19 of the Objection for further detail.
214 E Hallandale Beach LLC c/o Winstead PC 500 Winstead Building 2728 N Harwood Street Dallas TX 75201	8	HGE FIC I LLC	7/10/2025	$31,072,411.99	557	10/14/2025	$11,103,216.69	Claim was amended by Claim 557. See ¶ 19 of the Objection for further detail.
3501 W. Segerstrom LLC Gibbs Giden Locher Turner Senet and Wittbrodt, LLP 12100 Wilshire Blvd. Los Angeles CA 90025	353	Higher Ground Education Inc.	8/6/2025	$511,803.41	564	10/17/2025	$923,337.94	Claim was amended by Claim 564. See ¶ 19 of the Objection for further detail.
3501 W. Segerstrom LLC Gibbs Giden Locher Turner Senet and Wittbrodt, LLP 12100 Wilshire Blvd. Los Angeles CA 90025	347	Guidepost FIC C LLC	8/6/2025	$511,803.41	562	10/17/2025	$923,337.94	Claim was amended by Claim 562. See ¶ 19 of the Objection for further detail.
3741 Buchanan Street Associates, LLC Steyer Lowenthal Boodrookas Alvarez & Smith LLP 235 Pine Street, Fifteen Floor San Francisco CA 94104	73	Higher Ground Education Inc.	7/15/2025	$3,020,788.95	75	7/15/2025	$2,993,304.21	Claim was amended by Claim 75. See ¶ 19 of the Objection for further detail.
Ark Darnestown Properties, LLC Offit Kurman, PA 7501 Wisconsin Avenue, Suite 1000W Bethesda MD 20814	206	Higher Ground Education Inc.	7/31/2025	$601,389.95	555	10/14/2025	$2,545,051.61	Claim was amended by Claim 555. See ¶ 19 of the Objection for further detail.
Ark Darnestown Properties, LLC Offit Kurman, PA 7501 Wisconsin Avenue, Suite 1000W Bethesda MD 20814	146	Guidepost A LLC	7/24/2025	$601,389.95	554	10/14/2025	$2,545,051.61	Claim was amended by Claim 554. See ¶ 19 of the Objection for further detail.
Bexar County 112 E. Pecan Street, Suite 2200 San Antonio TX 78205	47	Guidepost A LLC	6/18/2025	$12,812.95	573	11/7/2025	$13,316.02	Claim was amended by Claim 573. See ¶ 19 of the Objection for further detail.
Casey Fogerty 158 Rockaway Dr Ofallon MO 63368	151	Higher Ground Education Inc.	7/24/2025	$100,000.00	623	12/19/2025	$80,000.00	Claim was amended by Claim 623. See ¶ 19 of the Objection for further detail.
Cathy Lim 15400 Knoll Trail Dr., Suite 300 Dallas TX 75248	172	Higher Ground Education Inc.	7/25/2025	$6,143,215.08	649	1/15/2026	$167,681.58	Claim was amended by Claim 649. See ¶ 19 of the Objection for further detail.
Cathy Lim 15400 Knoll Trail Dr., Suite 300 Dallas TX 75248	173	Higher Ground Education Inc.	7/25/2025	$6,143,215.08	648	1/15/2026	$167,681.58	Claim was amended by Claim 648. See ¶ 19 of the Objection for further detail.
Christopher Harvin dba Cardinal Facilities Management 5423 Waverly Lynn Ln Charlotte NC 28269	170	Guidepost Walled Lake LLC	7/29/2025	$2,060.00	171	7/29/2025	$2,163.00	Claim was amended by Claim 171. See ¶ 19 of the Objection for further detail.
City of Frisco 3500 Maple Avenue, Suite 800 Dallas TX 75219	56	HGE FIC L LLC	6/24/2025	$1,177.06	593	11/18/2025	$1,218.09	Claim was amended by Claim 593. See ¶ 19 of the Objection for further detail.
Dallas County 3500 Maple Avenue, Suite 800 Dallas TX 75219	48	Guidepost A LLC	6/24/2025	$4,809.29	585	11/18/2025	$5,239.92	Claim was amended by Claim 585. See ¶ 19 of the Objection for further detail.

	AMENDED OR SUPERSEDED CLAIM TO BE DISALLOWED				SURVIVING CLAIM			
Creditor	**DRC Claim No.**	**Debtor**	**Date Filed**	**Claim Amount**	**DRC Claim No.**	**Date Filed**	**Modified Claim Amount**	**Basis for Objection**
Dallas County 3500 Maple Avenue, Suite 800 Dallas TX 75219	58	Guidepost Richardson LLC	6/24/2025	$1,219.36	587	11/18/2025	$1,342.53	Claim was amended by Claim 587. See ¶ 19 of the Objection for further detail.
David L. Lucchesi and Sandra L. Lucchesi, Trustees of the Amendment and Restatement of the Lucchesi Family Trust, 11/8/07 2846 Comistas Drive Walnut Creek, CA 94598	352	Higher Ground Education Inc.	8/6/2025	$5,264,655.96	560	10/15/2025	$1,010,050.63	Claim was amended by Claim 560. See ¶ 19 of the Objection for further detail.
David L. Lucchesi and Sandra L. Lucchesi, Trustees of the Amendment and Restatement of the Lucchesi Family Trust, 11/8/07 2846 Comistas Drive Walnut Creek, CA 94598	339	Guidepost Birmingham LLC	8/6/2025	$5,264,655.96	559	10/15/2025	$1,010,050.63	Claim was amended by Claim 559. See ¶ 19 of the Objection for further detail.
Department of Treasury - Internal Revenue Service PO Box 7346 Philadelphia PA 19101-7346	614	HGE FIC F LLC	12/15/2025	$3,840.42	652	6/3/2026	$0.00	Claim was amended by Claim 652. See ¶ 19 of the Objection for further detail.
Gu Yue No 106 Ln 165 Guiping Rd Xuhui District Shanghai China	450	Higher Ground Education Inc.	8/12/2025	$500,000.00	456	8/14/2025	$500,000.00	Claim was amended by Claim 456. See ¶ 19 of the Objection for further detail.
Hackmann Lawn & Landscape LLC 5667 Black Walnut Rd St Charles MO 63301	30	Higher Ground Education Inc.	7/8/2025	$1,540.00	123	7/22/2025	$1,540.00	Claim was amended by Claim 123. See ¶ 19 of the Objection for further detail.
Illinois Department of Employment Security 115 S La Salle St Fl LL2 Chicago IL 60603	202	Higher Ground Education Inc.	8/1/2025	$503.23	203	8/1/2025	$503.23	Claim was amended by Claim 203. See ¶ 19 of the Objection for further detail.
Illinois Department of Employment Security 115 S La Salle St Fl LL2 Chicago IL 60603	541	HGE FIC H LLC	10/9/2025	$86.81	548	10/14/2025	$86.81	Claim was amended by Claim 548. See ¶ 19 of the Objection for further detail.
Interstate Municipal Utility District 1235 North Loop West Suite 600 Houston TX 77008	35	Guidepost A LLC	7/10/2025	$898.59	581	11/19/2025	$778.60	Claim was amended by Claim 581. See ¶ 19 of the Objection for further detail.
Irving ISD 3500 Maple Avenue, Suite 800 Dallas TX 75219	62	Guidepost A LLC	6/24/2025	$365.72	589	11/18/2025	$402.29	Claim was amended by Claim 589. See ¶ 19 of the Objection for further detail.
Lewisville ISD 3500 Maple Avenue, Suite 800 Dallas TX 75219	66	Guidepost A LLC	6/24/2025	$6,051.44	591	11/18/2025	$2,736.36	Claim was amended by Claim 591. See ¶ 19 of the Objection for further detail.
Lewisville ISD 3500 Maple Avenue, Suite 800 Dallas TX 75219	54	HGE FIC D LLC	6/24/2025	$2,149.33	592	11/18/2025	$2,364.27	Claim was amended by Claim 592. See ¶ 19 of the Objection for further detail.
Louisiana Workforce Commission 1001 North 23rd Street, First Floor Baton Rouge LA 70802	45	Guidepost A LLC	7/10/2025	$358.34	528	9/29/2025	$270.77	Claim was amended by Claim 528. See ¶ 19 of the Objection for further detail.
Mecklenburg County Tax Collector 3205 Freedom Drive Suite 3000 Charlotte NC 28208	221	Guidepost A LLC	8/1/2025	$15,553.51	598	11/21/2025	$20,365.69	Claim was amended by Claim 598. See ¶ 19 of the Objection for further detail.

	AMENDED OR SUPERSEDED CLAIM TO BE DISALLOWED				SURVIVING CLAIM			
Creditor	**DRC Claim No.**	**Debtor**	**Date Filed**	**Claim Amount**	**DRC Claim No.**	**Date Filed**	**Modified Claim Amount**	**Basis for Objection**
Montgomery County 1235 North Loop West Suite 600 Houston TX 77008	34	Guidepost FIC C LLC	7/3/2025	$206.99	602	11/26/2025	$172.15	Claim was amended by Claim 602. See ¶ 19 of the Objection for further detail.
Montgomery County Municipal Utility District #6 PO Box 3064 Houston TX 77253-3064	52	Guidepost The Woodlands LLC	7/1/2025	$4,466.92	596	11/17/2025	$4,659.62	Claim was amended by Claim 596. See ¶ 19 of the Objection for further detail.
Oregon Department of Revenue 955 Center St NE PO Box 14725 Salem OR 97301-2555	533	Higher Ground Education Inc.	10/1/2025	$0.00	613	12/12/2025	$9,532.33	Claim was amended by Claim 613. See ¶ 19 of the Objection for further detail.
Red Arrow Investments LLC 306 N W El Norte Pkwy 4 Escondido CA 92026	330	Higher Ground Education Inc.	8/6/2025	$86,108.71	544	10/13/2025	$1,743,159.70	Claim was amended by Claim 544. See ¶ 19 of the Objection for further detail.
Red Arrow Investments LLC 306 N W El Norte Pkwy 4 Escondido CA 92026	331	Guidepost A LLC	8/6/2025	$86,108.71	545	10/13/2025	$1,743,159.70	Claim was amended by Claim 545. See ¶ 19 of the Objection for further detail.
School of Practical Philosophy 12 East 79th Street New York NY 10075	301	HGE FIC F LLC	8/5/2025	$1,727,523.37	561	10/16/2025	$1,933,332.00	Claim was amended by Claim 561. See ¶ 19 of the Objection for further detail.
Steven Enterprises Inc dba Bailey Brothers Plumbing Heating and Air 800 Industrial Dr Yukon OK 73099	152	Higher Ground Education Inc.	7/25/2025	$632.50	158	7/25/2025	$632.50	Claim was amended by Claim 158. See ¶ 19 of the Objection for further detail.
Stiefvater Orchards, LP 11835 W. Olympic Blvd. Suite 415E Los Angeles CA 90064	99	Guidepost A LLC	7/18/2025	$1,375,349.57	101	7/18/2025	$1,375,349.57	Claim was amended by Claim 101. See ¶ 19 of the Objection for further detail.
Tarrant County 3500 Maple Avenue, Suite 800 Dallas TX 75219	60	Guidepost A LLC	6/24/2025	$63,516.97	586	11/18/2025	$61,854.50	Claim was amended by Claim 586. See ¶ 19 of the Objection for further detail.
Trident Group LLC dba City Wide Facility Solutions Hampton Roads 2101 Gateway Centre Blvd Ste 104 Morrisville NC 27560-6214	161	Higher Ground Education Inc.	7/25/2025	$1,339.63	162	7/25/2025	$13,399.63	Claim was amended by Claim 162. See ¶ 19 of the Objection for further detail.
The County of Denton, Texas McCreary, Veselka, Bragg & Allen, P.C. P.O. Box 1269 Round Rock TX 78680-1269	466	Guidepost A LLC	8/19/2025	$3,435.11	539	10/8/2025	$3,422.55	Claim was amended by Claim 539. See ¶ 19 of the Objection for further detail.
The County of Denton, Texas, Collecting Property Taxes for Itself and for The City of Lewisville, Texas McCreary, Veselka, Bragg & Allen, P.C. P.O. Box 1269 Round Rock TX 78680-1269	63	Guidepost FIC B LLC	6/18/2025	$421.97	549	10/8/2025	$459.39	Claim was amended by Claim 549. See ¶ 19 of the Objection for further detail.
The County of Denton, Texas, Collecting Property Taxes for Itself and for The City of Lewisville, Texas McCreary, Veselka, Bragg & Allen, P.C. P.O. Box 1269 Round Rock TX 78680-1269	64	HGE FIC D LLC	6/18/2025	$361.24	550	10/8/2025	$393.28	Claim was amended by Claim 550. See ¶ 19 of the Objection for further detail.

	AMENDED OR SUPERSEDED CLAIM TO BE DISALLOWED				SURVIVING CLAIM			
Creditor	**DRC Claim No.**	**Debtor**	**Date Filed**	**Claim Amount**	**DRC Claim No.**	**Date Filed**	**Modified Claim Amount**	**Basis for Objection**
The County of Williamson, Texas Julie Anne Parsons McCreary, Veselka, Bragg & Allen, P.C. P.O. Box 1269 Round Rock TX 78680-1269	87	Guidepost A LLC	6/18/2025	$15,840.07	464	8/19/2025	$18,762.45	Claim was amended by Claim 464. See ¶ 19 of the Objection for further detail.
The County of Williamson, Texas Julie Anne Parsons McCreary, Veselka, Bragg & Allen, P.C. P.O. Box 1269 Round Rock TX 78680-1269	464	Guidepost A LLC	8/19/2025	$18,762.45	547	10/14/2025	$20,813.17	Claim was amended by Claim 547. See ¶ 19 of the Objection for further detail.
The County of Williamson, Texas Julie Anne Parsons McCreary, Veselka, Bragg & Allen, P.C. P.O. Box 1269 Round Rock TX 78680-1269	547	Guidepost A LLC	10/14/2025	$20,813.17	650	4/30/2026	$17,601.55	Claim was amended by Claim 650. See ¶ 19 of the Objection for further detail.
Travis County Travis County Attorneys Office, Ned Granger Building 314 West 11th Street, 3rd Floor Austin TX 78767	558	Higher Ground Education Inc.	10/9/2025	$21,831.89	621	12/18/2025	$19,625.16	Claim was amended by Claim 621. See ¶ 19 of the Objection for further detail.
West Palm Beach Education, LLC McGuireWoods LLP 845 Texas Ave., 24th Floor Texas Tower Houston TX 77002	378	Higher Ground Education Inc.	8/7/2025	$1,947,797.17	509	9/9/2025	$1,947,797.17	Claim was amended by Claim 509. See ¶ 19 of the Objection for further detail.
West Palm Beach Education, LLC McGuireWoods LLP 845 Texas Ave., 24th Floor Texas Tower Houston TX 77002	377	HGE FIC N LLC	8/7/2025	$1,947,797.17	508	9/9/2025	$1,947,797.17	Claim was amended by Claim 508. See ¶ 19 of the Objection for further detail.
Wisconsin Department of Revenue PO Box 8901 Madison WI 53708-8901	600	Guidepost A LLC	11/24/2025	$53,892.68	644	3/16/2026	$1,433.95	Claim was amended by Claim 644. See ¶ 19 of the Objection for further detail.
Wisconsin Department of Revenue PO Box 8901 Madison WI 53708-8901	601	Higher Ground Education Inc.	11/24/2025	$6,000.00	645	3/16/2026	$157.74	Claim was amended by Claim 645. See ¶ 19 of the Objection for further detail.