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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 RESPONSE OPPOSING LIQUIDATING TRUSTEE'S SECOND OMNIBUS OBJECTION TO CERTAIN PROOFS OF CLAIM (LATE-FILED CLAIMS)

The Tennessee Attorney General's Office, Bankruptcy Division, on behalf of the Tennessee Department of Revenue ("Department"), respectfully submits this Response Opposing the Liquidating Trustee's Second Omnibus Objection to Certain Proofs of Claim (Late-Filed Claims). (Doc. 932). As an attorney who is appearing on behalf of the Attorney General's Office of a state and who is eligible for admission to practice before this Court, the undersigned counsel is exempt from the procedure for admission and from the requirement for local counsel. N.D. Tex. L.B.R. 2090-1(f).

[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.

DRC CLAIM NO. 628

1. The Liquidating Trustee wrongly objects to the Department's DRC claim no. 628 against Higher Ground Education, Inc., for $11,074.59. The Liquidating Trustee says, "Claim was filed after the Governmental Bar Date on December 15, 2025." (Doc. 932-2, p. 10 of 11).

2. The Department's DRC claim no. 628 is a post-petition Administrative Claim. (Response, Exhibit A). It is prominently labeled "Post-Petition Claim". (Response, Exhibit A, p. 1). The information attached to the proof of claim shows that the claim is for franchise and excise taxes for the period ending August 31, 2025 – again, a post-petition Administrative Claim. (Response, Exhibit A, p. 4).

3. The Governmental Bar Date of December 15, 2025, was exclusively for pre-petition claims. (Doc. 57, pages. 3-4, ¶ ¶ 5-6). *See also*, 11 U.S.C. § 502(b)(9).

4. "'Administrative Claims Bar Date' means the first business day that is thirty (30) days following the Effective Date …." (Doc. 648, p. 7 of 67, ¶ 1.1.4). The Effective Date of the Plan was December 16, 2025. (Doc. 721, p. 2 of 4). The notice filed by the Debtors said, "PLEASE TAKE FURTHER NOTICE that, pursuant to the Plan and Confirmation Order, the deadline for filing requests for payment of Administrative Claims (other than Professional Fee Claims) shall be **5:00 p.m. prevailing Central Time on January 15, 2026 (i.e., thirty (30) days after the Effective Date)**, unless otherwise ordered by the Court." (Doc. 721, p. 2 of 4; emphasis in original).

5. The Department's DRC claim no. 628 was filed on December 30, 2025. (Doc. 932-2, p. 10 of 11). Therefore, the Department's Administrative Claim was filed more than two weeks before the Administrative Claims Bar Date. The proof of claim was timely filed.

DRC CLAIM NO. 629

6. The Liquidating Trustee wrongly objects to the Department's DRC claim no. 629 against Guidepost A LLC for $1,054.72. The Liquidating Trustee says, "Claim was filed after the Governmental Bar Date on December 15, 2025." (Doc. 932-2, p. 10 of 11).

7. The Department's DRC claim no. 629 is a post-petition Administrative Claim. (Response, Exhibit B). It is prominently labeled "Post-Petition Claim". (Response, Exhibit B, p. 1). The information attached to the proof of claim shows that the claim is for business taxes for the period ending August 31, 2025 – again, a post-petition Administrative Claim. (Response, Exhibit B, p. 4).

8. The Governmental Bar Date of December 15, 2025, was exclusively for pre-petition claims. (Doc. 57, pages. 3-4, ¶ ¶ 5-6). *See also*, 11 U.S.C. § 502(b)(9).

9. "'Administrative Claims Bar Date' means the first business day that is thirty (30) days following the Effective Date …." (Doc. 648, p. 7 of 67, ¶ 1.1.4). The Effective Date of the Plan was December 16, 2025. (Doc. 721, p. 2 of 4). The notice filed by the Debtors said, "PLEASE TAKE FURTHER NOTICE that, pursuant to the Plan and Confirmation Order, the deadline for filing requests for payment of Administrative Claims (other than Professional Fee Claims) shall be **5:00 p.m. prevailing Central Time on January 15, 2026 (i.e., thirty (30) days after the Effective Date)**, unless otherwise ordered by the Court." (Doc. 721, p. 2 of 4; emphasis in original).

10. The Department's DRC claim no. 629 was filed on December 30, 2025. (Doc. 932-2, p. 10 of 11). Therefore, the Department's Administrative Claim was filed more than two weeks before the Administrative Claims Bar Date. The proof of claim was timely filed.

CONCLUSION

WHEREFORE, the Department respectfully asks this Court to overrule the objections to the Department's DRC Claim Nos. 628 and 629 in the Liquidating Trustee's second omnibus objection and to provide any other relief to which the Department may be entitled.

Dated: September 22, 2026

Respectfully Submitted,

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CERTIFICATE OF SERVICE

I certify that on September 22, 2026, 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 on the following:

Attn: Jason Brookner, Aaron Kaufman, Amber Carson & Blake Bryan
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/s/ Stephen R. Butler
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