Docket #0943 Date Filed: 09/22/2026

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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,

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
Attorney for TN Dept. of Revenue

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
Gray Reed
1845 Woodall Rodgers Fwy., Suite 1300
Dallas, TX 75201

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

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

Fill in this information to identify the case:

Debtor 1 HIGHER GROUND EDUCATION INC.

Debtor 2 (Spouse, if filing)

Untied States Bankruptcy Court for Dallas Mega Cases District of TX (State)

Case number 25-80121

Post-Petition Claim

Official Form 410

Proof of Claim

12/24

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.
Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.
A person who files a fraudulent claim could be fined up to $500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.
Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) **that you received.**

Part 1: Identify the Claim

1. Who is the current creditor?

Tennessee Department of Revenue
Name of the creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor _____

2. Has this claim been acquired from someone else?

☒ No.

☐ Yes. From whom? _____

3. Where should notices and payments to the creditor be sent?

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should notices to the creditor be sent?	**Where should payments to the creditor be sent?** (if different)
TDOR c/o Attorney General Name	TDOR c/o Bankruptcy Unit Name
PO Box 20207 Number Street	PO Box 190665 Number Street
Nashville TN 37202-0207 City State ZIP Code	Nashville TN 37219-0665 City State ZIP Code
Contact phone _____	Contact phone _____
Contact email _____	Contact email TDOR.Bankruptcy@tn.gov

Uniform claim identifier for electronic payments in chapter 13 (if you use one):

_ _

4. Does this claim amend one already filed?

☒ No.

☐ Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?

☒ No.

☐ Yes. Who made the earlier filing? _____

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. **Do you have any number you use the identify the debtor?**

☐ No.

☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: **-***7265

7. **How much is the claim?**

$ 11,074.59 . **Does this amount include interest or other charges?**

☐ No.

☒ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. **What is the basis of the claim?**

Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.

Attach redacted copies of any document supporting the claim required by Bankruptcy Rule 3001(c).

Limit disclosed information that is entitled to privacy, such as healthcare information.

Taxes

9. **Is all of part of the claim secured?**

☒ No.

☐ Yes. The claim is secured by a lien on property.

Nature of property:

☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim.*

☐ Motor vehicle

☐ Other. Describe: _____

Basis for perfection: _____

Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: $_____

Amount of the claim that is secured: $_____

Amount of the claim that is unsecured: $_____ (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: $_____

Annual Interest Rate (when case was filed) _____%

☐ Fixed

☐ Variable

10. **Is this claim based on a lease?**

☒ No.

☐ Yes. **Amount necessary to cure any default as of the date of petition.** $_____

11. **Is this claim subject to a right of setoff?**

☒ No.

☐ Yes. Identify the property: _____

12. **Is all of part of the claim entitled to priority under 11 U.S.C § 507(a)?**

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ No.

☒ Yes. *Check all that apply:*

	Amount entitled to priority
☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	$ 0.00
☐ Up to $3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	$ 0.00
☐ Wages, salaries, or commissions (up to $15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	$ 0.00
☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	$ 11,074.59
☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	$ 0.00
☐ Other. Specify subsection of 11 U.S.C. § 507(a)(__) that applies.	$ 0.00

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

Check the appropriate box:

☒ I am the creditor.
☐ I am the creditor's attorney or authorized agent.
☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

If you file this claim electronically, FRBP 5005(a)(3) authorizes courts to establish local rules specifying what a signature is.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

A person who files a fraudulent claim could be fined up to $500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157 and 3571.

I declare under penalty or perjury that the foregoing is true and correct.

Executed on date 30-Dec-2025
MM / DD / YYYY

x /s/Sherry Grubbs
Signature

Print the name of the person who is completing and signing this claim:

Name: Sherry (First Name) Grubbs (Last Name)

Title: Revenue Collection Specialist 2

Company: Tennessee Department of Revenue
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address: 500 Deaderick St
Number Street

Nashville (City) TN (State) 37242 (ZIP Code)

Contact phone (615) 532-6324 Email Sherry.Grubbs@tn.gov

STATE OF TENNESSEE
DEPARTMENT OF REVENUE

Legal Claims Summary Sheet

December 30, 2025 Letter ID: L1537874368

Taxpayer Name: HIGHER GROUND EDUCATION INC.

HIGHER GROUND EDUCATION INC.	25-80121
TAXPAYER'S NAME	CASE NUMBER
HIGHER GROUND EDUCATION INC.	Chapter 11
BUSINESS NAME	CHAPTER #
December 30, 2025	June 17, 2025
DATE PENALTY & INTEREST THROUGH	DATE PETITION FILED
BUSINESS CLOSURE DATE	1st CREDITORS MEETING

TAX TYPE	ACCT NUMBER	PERIOD END	RTN OR EST	TAX	PENALTY	INTEREST	BALANCE
Franchise/Excise Tax	1001778333-FAE	31-Aug-2025	Estimate	$10,500.00	$525.00	$49.59	$11,074.59
				$10,500.00	**$525.00**	**$49.59**	**$11,074.59**

Fill in this information to identify the case:

Debtor 1 GUIDEPOST A LLC

Debtor 2 (Spouse, if filling)

Untied States Bankruptcy Court for Dallas Mega Cases District of TX (State)

Case number 25-80122

Post-Petition Claim

Official Form 410

Proof of Claim

12/24

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.
Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.
A person who files a fraudulent claim could be fined up to $500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.
Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) **that you received.**

Part 1: Identify the Claim

1. **Who is the current creditor?**
Tennessee Department of Revenue
Name of the creditor (the person or entity to be paid for this claim)
Other names the creditor used with the debtor

2. **Has this claim been acquired from someone else?**
☒ No.
☐ Yes. From whom?

3. **Where should notices and payments to the creditor be sent?**
Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should notices to the creditor be sent?	**Where should payments to the creditor be sent?** (if different)
TDOR c/o Attorney General Name	TDOR c/o Bankruptcy Unit Name
PO Box 20207 Number Street	PO Box 190665 Number Street
Nashville TN 37202-0207 City State ZIP Code	Nashville TN 37219-0665 City State ZIP Code
Contact phone	Contact phone
Contact email	Contact email TDOR.Bankruptcy@tn.gov

Uniform claim identifier for electronic payments in chapter 13 (if you use one):

4. **Does this claim amend one already filed?**
☒ No.
☐ Yes. Claim number on court claims registry (if known) Filed on MM / DD / YYYY

5. **Do you know if anyone else has filed a proof of claim for this claim?**
☒ No.
☐ Yes. Who made the earlier filing?

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. **Do you have any number you use the identify the debtor?**
☐ No.
☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: **-***8540

7. **How much is the claim?**
$ 1,054.72 . **Does this amount include interest or other charges?**
☐ No.
☒ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. **What is the basis of the claim?**
Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.

Attach redacted copies of any document supporting the claim required by Bankruptcy Rule 3001(c).

Limit disclosed information that is entitled to privacy, such as healthcare information.

Taxes

9. **Is all of part of the claim secured?**
☒ No.
☐ Yes. The claim is secured by a lien on property.

Nature of property:
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim.*
☐ Motor vehicle
☐ Other. Describe: _____

Basis for perfection: _____
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: $_____

Amount of the claim that is secured: $_____

Amount of the claim that is unsecured: $_____ (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition:
$_____

Annual Interest Rate (when case was filed) _____%
☐ Fixed
☐ Variable

10. **Is this claim based on a lease?**
☒ No.
☐ Yes. **Amount necessary to cure any default as of the date of petition.** $_____

11. **Is this claim subject to a right of setoff?**
☒ No.
☐ Yes. Identify the property: _____

12. **Is all of part of the claim entitled to priority under 11 U.S.C § 507(a)?**

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ No.

☒ Yes. *Check all that apply:*

	Amount entitled to priority
☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	$ 0.00
☐ Up to $3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	$ 0.00
☐ Wages, salaries, or commissions (up to $15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	$ 0.00
☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	$ 1,054.72
☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	$ 0.00
☐ Other. Specify subsection of 11 U.S.C. § 507(a)(__) that applies.	$ 0.00

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(3) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to $500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157 and 3571.

Check the appropriate box:

☒ I am the creditor.
☐ I am the creditor's attorney or authorized agent.
☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty or perjury that the foregoing is true and correct.

Executed on date 30-Dec-2025
MM / DD / YYYY

x /s/Sherry Grubbs
Signature

Print the name of the person who is completing and signing this claim:

Name: Sherry (First Name) Grubbs (Last Name)

Title: Revenue Collection Specialist 2

Company: Tennessee Department of Revenue
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address: 500 Deaderick St
Number Street

Nashville (City) TN (State) 37242 (ZIP Code)

Contact phone (615) 532-6324 Email Sherry.Grubbs@tn.gov

STATE OF TENNESSEE
DEPARTMENT OF REVENUE

Legal Claims Summary Sheet

December 30, 2025 Letter ID: L1526143424

Taxpayer Name: GUIDEPOST A LLC

GUIDEPOST A LLC	25-80122
TAXPAYER'S NAME	CASE NUMBER
GUIDEPOST A LLC	Chapter 11
BUSINESS NAME	CHAPTER #
December 30, 2025	June 17, 2025
DATE PENALTY & INTEREST THROUGH	DATE PETITION FILED
BUSINESS CLOSURE DATE	1st CREDITORS MEETING

TAX TYPE	ACCT NUMBER	PERIOD END	RTN OR EST	TAX	PENALTY	INTEREST	BALANCE
Business Tax	1002511918-BUS	31-Aug-2025	Estimate	$1,000.00	$50.00	$4.72	$1,054.72
				$1,000.00	**$50.00**	**$4.72**	**$1,054.72**