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COUNSEL TO DEBTORS AND DEBTORS IN POSSESSION

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtor.	§	(Jointly Administered)

DEBTORS' AMENDED WITNESS AND EXHIBIT LIST FOR NOVEMBER 24, 2025 COMBINED HEARING

Higher Ground Education, Inc. ("**HGE**") and its affiliated debtors and debtors in possession (collectively, the "**Debtors**"), hereby file their *Amended Witness and Exhibit List* for the combined hearing scheduled for **Monday, November 24, 2025, at 1:30 P.M. (prevailing Central Time)** (the "**Combined Hearing**").

[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 (8558); 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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WITNESSES

1. The Debtors may call any of the following as a witness at the Combined Hearing.

   A. Jonathan McCarthy, Interim President & Secretary of HGE;

   B. Marc D. Kirshbaum, Independent Director of HGE;

   C. Sean Corwen, SierraConstellation Partners;

   D. Adam Gorman, Kurtzman Carson Consultants, LLC dba Verita Global;

   E. Any witness necessary to authenticate a document;

   F. Any witness called or designated by any other party in interest; and

   G. Any witness necessary to impeach or rebut the testimony of witnesses called or designated by any other party.

2. The Debtors may offer any one or more of the following exhibits at the Combined Hearing:

EX.	DESCRIPTION	MARKED	OFFERED	OBJECT	ADMIT
	IN SUPPORT OF CONFIRMATION				
1	*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]				
2	*Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 551]				
3	Liquidation Analysis [Ex. B to Disclosure Statement, Docket No. 551-2]				
4	*Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief* [Docket No. 568]				

EX.	DESCRIPTION	MARKED	OFFERED	OBJECT	ADMIT
5	*Debtors' Memorandum of Law in Support of (I) Final Approval of the Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors; and (II) Confirmation of 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. 656]				
6	Plan Objection Chart [Ex. A to Confirmation Brief, Docket No. 656-1]				
7	*Declaration of Marc D. Kirshbaum in Support of (I) Final Approval of the Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors; and (II) Confirmation of 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. 655]				
8	*Declaration of Sean Corwen in Support of Confirmation of 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. 653]				
9	Updated Liquidation Analysis [Ex. A to Corwen Declaration, Docket No. 653-1]				
10	*Declaration of Terry Nugent in Support of 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. 644]				
11	[Proposed] *Order (I) Approving the Debtors' Disclosure Statement and (II) Confirming the Modified Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Ex. A. to Notice, Docket No. 650-1]				

EX.	DESCRIPTION	MARKED	OFFERED	OBJECT	ADMIT
	PLAN SUPPLEMENTS				
12	Notice of Filing of Second Amended Plan Supplement [Docket No. 654]				
13	Notice of Filing of Amended Plan Supplement [Docket No. 634]				
14	Notice of Filing of Initial Plan Supplement [Docket No. 631]				
	EXHIBITS TO PLAN SUPPLEMENTS				
15	Reorganized HGE Corporate Documents and Proposed Directors and Officers of Reorganized HGE and HGE Subsidiaries [Ex. A to Amended Plan Supplement, Docket No. 634-1]				
16	Cancelled Equity Interests [Ex. B to Plan Supplement, Docket No. 631-2]				
17	Schedules of Designated EB-5 Entities [Ex. C to Plan Supplement, Docket No. 631-3]				
18	Schedule of Debtors' Retained Causes of Action [Ex. D to Amended Plan Supplement, Docket No. 634-4]				
19	Liquidating Trust Agreement [Ex. E to Plan Supplement, Docket No. 631-5]				
20	Schedule of Transferred Executory Contracts and Unexpired Leases [Ex. F to Amended Plan Supplement, Docket No. 634-6]				
21	Schedule of Reorganized HGE Contracts and Leases [Ex. G to Plan Supplement, Docket No. 631-7]				
22	Schedule of Reorganized HGE Assets [Ex. H to Second Amended Plan Supplement, Docket No. 654-1]				
23	Schedule of Reorganized HGE Subsidiaries [Ex. I to Plan Supplement, Docket No. 631-9]				
24	Identity and Compensation of Insiders Employed or Retained by Reorganized HGE [Ex. J to Plan Supplement, Docket No. 631-10]				
25	Election of Subscription Option [Ex. K to Plan Supplement, Docket No. 631-11]				

EX.	DESCRIPTION	MARKED	OFFERED	OBJECT	ADMIT
	ADMINISTRATIVE PLEADINGS				
26	*Declaration of Jonathan McCarthy in Support of First Day Motions* [Docket No. 15]				
27	*Declaration of Adam J. Gorman With Respect to the Tabulation of Votes on the Modified Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Debtor Affiliates and the Official Committee of Unsecured Creditors Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 652]				
28	*Notice of Publication* re: Combined Notice [Docket No. 623]				
29	*Certificate of Service* re: Docket Nos. 548, 549, 550, 551, 552, 554, 558, 559 [Docket No. 573]				
30	*Certificate of Service* re: Solicitation Materials [Docket No. 619]				
31	*Supplemental Certificate of Service* re: Solicitation Materials [Docket No. 636]				
	OTHER DOCUMENTS				
	Any document or pleading filed in the above-captioned case(s).				
	Any exhibit necessary for impeachment and/or rebuttal purposes.				
	Any exhibit identified or offered by any other party.				

The Debtors reserve the right to supplement or amend this *Amended Witness and Exhibit List* at any time prior to the Combined Hearing.

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DATED: November 21, 2025

Respectfully submitted by:

/s/ Holland N. O'Neil

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CERTIFICATE OF SERVICE

I certify that on November 21, 2025, 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.

/s/ Nora J. McGuffey
Nora J. McGuffey

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtors.	§	(Jointly Administered)

MODIFIED SECOND AMENDED JOINT PLAN OF REORGANIZATION OF HIGHER GROUND EDUCATION, INC., ITS AFFILIATED DEBTORS, AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS

Dated: November 20, 2025

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TABLE OF CONTENTS

ARTICLE 1 DEFINITIONS, RULES OF INTERPRETATION, COMPUTATION OF TIME, AND GOVERNING LAW 1
1.1 Definitions 1
1.2 Interpretation, Rules of Construction, Computation of Time, Settlement and Governing Law 18
1.2.1 Defined Terms 18
1.2.2 Rules of Interpretation 18
1.2.3 Computation of Time 19
1.2.4 Governing Law 19
1.2.5 Reference to Monetary Figures 19

ARTICLE 2 DESIGNATION OF CLAIMS AND INTERESTS 19

2.1 Summary of Designation of Claim and Interests 19

ARTICLE 3 TREATMENT OF CLAIMS AND INTERESTS 20

3.1 Unclassified Claims 20
3.2 Administrative Expense Claims 20
3.2.1 Application for Administrative Expense Claims 20
3.2.2 A request for payment of an Administrative 20
3.2.3 Treatment 20
3.2.5 Professional Compensation 21
3.3 Priority Tax Claims and Secured Tax Claims 22
3.5 Senior DIP Lender Claim 23
3.6 Junior DIP Lender Claim 23
3.7 Class 1 (Bridge CN-3 Secured Lender Claims) 23
3.8 Class 2 (WTI Secured Lender Claim) 23
3.9 Class 3 (CN Note Claims). 24
3.10 Class 4 (Other Secured Claims) 24
3.11 Class 5 (Non-Tax Priority Claims) 25
3.12 Class 6 (General Unsecured Claims) 26
3.13 Class 7 (Intercompany Claims) 26
3.14 Class 8 (Equity) 26
3.14.1 Impairment 26
3.14.2 Treatment 26
3.15 Class 9 (Subsidiary Equity Interests) 26
3.15.1 Impairment 26
3.15.2 Treatment 27
3.17 Voting Classes; Deemed Accepted 27
3.18 Subordinated Claims 27
3.19 Controversy Concerning Impairment 27
3.20 Nonconsensual Confirmation Pursuant to Section 1129(b) of the Bankruptcy Code 27

DEBTORS EXHIBIT 1
Page 2 of 67

ARTICLE 4 MEANS FOR EXECUTION AND IMPLEMENTATION OF THE PLAN 28

4.1 Sources of Consideration for Plan Distributions 28
4.2 Global Settlement 28
4.2.1 The Settlement Party Payment 28
4.2.1.1. Settlement Party Payment True-Up Mechanism 28
4.2.2 Plan Sponsor Consideration 28
4.2.3 Junior DIP Lender Consideration 28
4.2.4 Pre-Effective Date Derivative Standing 29
4.2.4.1. Retained Causes of Action Against Non-Released D&Os. 29
4.2.4.2. D&O Insurance Policies 29
4.2.4.3. Post-Effective Date Standing 29
4.2.5 Settlement Parties Release of Certain Claims 29
4.2.6 Settlement Party Mutual Releases 29
4.3 Liquidating Trust. 29
4.4 Preservation of Debtors' Retained Causes of Action. 30
4.5 Authorization and Issuance of Reorganized HGE Common Stock 31
4.6 Contribution of Guidepost Global Assets 32
4.7 Assignment of Transferred Executory Contracts / Unexpired Leases to Guidepost Global. 32
4.8 Transfer of Designated EB-5 Entities to Guidepost Global 32
4.9 Cancellation and Surrender of Securities and Agreements 32
4.10 Release of Liens 33
4.11 Vesting of Reorganized HGE Assets and Operation of Businesses into Reorganized HGE 33
4.12 Satisfaction of Claims or Interests 33
4.13 Continuation of Bankruptcy Injunction or Stays 33
4.14 Administration Pending Effective Date 34
4.15 Exemption From Securities Laws 34
4.16 "Change of Control" Provisions 34
4.17 Substantive Consolidation of the Debtors for Voting and Distribution Purposes Only 34
4.18 Dissolution of Certain Debtors. 34
4.19 Dissolution of the Committee and Cessation of Fee and Expense Payments. 35

ARTICLE 5 CORPORATE GOVERNANCE AND MANAGEMENT OF REORGANIZED HGE 35

5.1 Corporate Action and Existence 35
5.2 Management and Board of Reorganized HGE 36
5.3 Disclosure of any Insiders to be Employed or Retained by Reorganized HGE 36

ARTICLE 6 VOTING 36

6.1 Voting Generally 36

DEBTORS EXHIBIT 1
Page 3 of 67

6.2 Deemed Acceptance 37
6.3 Nonconsensual Confirmation 37

ARTICLE 7 DISTRIBUTIONS UNDER THE PLAN 37

7.1 Distributions to Holders of Allowed Claims Only 37
7.2 Delivery of Distributions 37
7.2.1 In General 37
7.2.2 Timing of Distributions 37
7.2.3 Distributions of Unclaimed Property 37
7.3 Time Bar to Cash Payments 38
7.4 Setoffs 38

ARTICLE 8 PROCEDURES FOR DISPUTED CLAIMS 38

8.1 Resolution of Disputed Claims 38
8.2 Estimation of Claims 38
8.3 No Partial Distributions Pending Allowance 39
8.4 Distributions After Allowance 39

ARTICLE 9 EXECUTORY CONTRACTS AND UNEXPIRED LEASES 39

9.1 Assumption or Rejection of Executory Contracts and Unexpired Leases 39
9.2 Cure of Defaults of Assumed Executory Contracts and Unexpired Leases 39
9.3 Rejection of Compensation and Benefit Programs 40
9.4 Pass-Through Assets 40
9.5 D&O Insurance Policies 41
9.6 Modifications, Amendments, Supplements, Restatements, or Other Agreements 41
9.7 Bar Date for Filing Claims for Rejection Damages 41
9.8 Reservation of Rights 42

ARTICLE 10 SETTLEMENT, RELEASES, INJUNCTIONS, AND DISCHARGE 42

10.1 Comprise and Settlement of Claims, Interests, and Controversies 42
10.2 Releases by the Debtors 42
10.3 Releases by Releasing Parties 44
10.4 Exculpation 46
10.5 Injunction 47
10.5.3 Violation of Injunctions 49
10.6 Discharge of Claims and Termination of Interests 49

ARTICLE 11 CONDITIONS PRECEDENT TO CONFIRMATION AND CONSUMMATION OF THE PLAN 50

11.1 Conditions Precedent to Confirmation 50
11.2 Conditions Precedent to the Effective Date 50
11.3 Waiver of Conditions 51
11.4 Effect of Failure of Conditions 51

DEBTORS EXHIBIT 1
Page 4 of 67

11.5 Substantial Consummation 51

ARTICLE 12 RETENTION OF JURISDICTION 52

12.1 Retention of Jurisdiction 52

ARTICLE 13 MISCELLANEOUS PROVISIONS 53

13.1 Immediate Binding Effect 53
13.2 Effectuating Documents; Further Transactions 54
13.3 Entire Agreement 54
13.4 Exhibits 54
13.5 Exemption From Certain Transfer Taxes 54
13.6 Amendment, Modification and Severability of Plan Provisions 54
13.7 Withholding and Reporting Requirements 55
13.8 Closing of Chapter 11 Cases 55
13.9 Conflicts 55
13.10 Service of Documents 56
13.11 Binding Effect 57
13.12 No Admissions 57
13.13 Headings 58

DEBTORS EXHIBIT 1
Page 5 of 67

Higher Ground Education, Inc. together with its affiliated Debtors, as debtors and debtors in possession, and the Official Committee of Unsecured Creditors propose this modified second amended joint plan of reorganization for the resolution of outstanding Claims against and Interests in the Debtors pursuant to Chapter 11 of the Bankruptcy Code. Capitalized terms used but not otherwise defined herein shall have the meanings given to such terms in Article 1. Holders of Claims and Interests should refer to the Disclosure Statement for a discussion of the Debtors' history, businesses, assets, results of operations, historical financial information, projections of future operations, a liquidation analysis, as well as a summary and description of the Plan and certain related matters. The Debtors and the Committee are the Proponents of the Plan within the meaning of section 1129 of the Bankruptcy Code.

ALL HOLDERS OF CLAIMS AND INTERESTS, TO THE EXTENT APPLICABLE, ARE ENCOURAGED TO READ THE PLAN AND THE DISCLOSURE STATEMENT IN THEIR ENTIRETY BEFORE VOTING TO ACCEPT OR REJECT THE PLAN. NO MATERIALS, OTHER THAN THE DISCLOSURE STATEMENT AND ANY EXHIBITS AND SCHEDULES ATTACHED THERETO OR REFERENCED THEREIN, HAVE BEEN APPROVED BY THE PROPONENTS FOR USE IN SOLICITING ACCEPTANCES OR REJECTIONS OF THE PLAN.

FOR AVOIDANCE OF DOUBT, THE PLAN APPLIES AND PRESERVES THE MAXIMUM GLOBAL JURISDICTION POSSIBLE UNDER APPLICABLE U.S. LAW, INCLUDING, WITHOUT LIMITATION, OVER THE ASSETS OF THE DEBTORS WHEREVER LOCATED.

ARTICLE 1
DEFINITIONS, RULES OF INTERPRETATION, COMPUTATION OF TIME, AND GOVERNING LAW

1.1 Definitions. As used in the Plan, the following terms shall have the following meanings:

1.1.1 "1125(e) Exculpation Parties" means, collectively, and in each case in its capacity as such: (a) each of the Exculpated Parties; (b) Reorganized HGE; (c) the Professional Persons retained in these Chapter 11 Cases; and (d) with respect to the foregoing parties, the Related Parties thereof to the extent permitted under section 1125(e) of the Bankruptcy Code.

1.1.2 "Accounts Receivable" means all accounts receivable of the Debtors as of the Effective Date.

1.1.3 "Administrative Expense Claim" means a Claim for costs and expenses of administration of the Estates pursuant to sections 328, 330, 331, 503(b), 507(a)(2), 507(b) or, if applicable, 1114(e)(2) of the Bankruptcy Code, including without limitation: (a) any actual and necessary expenses of preserving the Debtors' Estates, including wages, salaries or commissions for services rendered after the commencement of the Chapter 11 Cases, certain taxes, fines and penalties, any actual and necessary post-petition expenses

of operating the business of the Debtors, including post-petition indebtedness or obligations, including the Senior DIP Lender Claim and the Junior DIP Lender Claim, incurred by or assessed against the Debtors in connection with the normal, usual or customary conduct of their business, or for the acquisition or payment of goods or lease of property, or for providing of services to the Debtors; (b) expenses pursuant to section 503(b)(9) of the Bankruptcy Code; (c) all Statutory Fees; and (d) Professional Fee Claims. The Liquidating Trustee shall timely pay all post-confirmation quarterly fees related to distributions from the Liquidating Trust as they accrue until the date of the closing of the Chapter 11 Cases. For the avoidance of doubt, subject to Article 3.2.2, Ordinary Course Liabilities incurred by the Debtors under the DIP Loans shall be Allowed Administrative Expense Claim.

1.1.4 "Administrative Claims Bar Date" means the first business day that is thirty (30) days following the Effective Date, except as otherwise specifically set forth in the Plan or a Final Order.

1.1.5 "Affiliate" has the meaning set forth in section 101(2) of the Bankruptcy Code when used in reference to a Debtor, and when used in reference to an Entity other than a Debtor, means any other Entity that directly or indirectly wholly owns or controls such Entity or any other Entity that is directly or indirectly wholly-owned or controlled by such Entity.

1.1.6 "Allowed" means, with respect to any Claim or Interest, except as otherwise specified herein, any of the following: (a) a Claim or Interest that has been listed by the Debtors in their Schedules and is not identified as disputed, contingent, or unliquidated and as to which (i) no objection has been filed on or before the Claims Objection Deadline and (ii) no contrary Proof of Claim has been filed; (b) a Claim or Interest that is not a Disputed Claim or Interest, except to the extent that any such Disputed Claim or Interest has been allowed by a Final Order; (c) that is evidenced by a Proof of Claim filed by the Claims Bar Date and as to which no objection has been interposed on or before the Claims Objection Deadline or such other applicable period of limitation fixed by this Plan, the Bankruptcy Code, the Bankruptcy Rules or the Bankruptcy Court; or (d) a Claim or Interest that is expressly allowed (i) by a Final Order, (ii) by an agreement between the Holder of such Claim or Interest and the Debtors or the Liquidating Trustee, or (iii) pursuant to the terms of the Plan; *provided*, *however*, that unless expressly waived by the Plan, the Allowed amount of a Claim shall be subject to and shall not exceed the limitations or maximum amounts permitted by the Bankruptcy Code, including sections 502 or 503 of the Bankruptcy Code, to the extent applicable.

1.1.7 "Approved Budget" means the budget agreed to by the Debtors, the DIP Lenders, and the Committee and attached as Exhibit A to the DIP Order (as may be amended or otherwise modified from time to time pursuant to the terms of the DIP Order).

1.1.8 "Avoidance Actions" means all Claims, Causes of Action, or remedies that have been or may be asserted by or on behalf of the Debtors or their Estates under the Bankruptcy Code or applicable non-bankruptcy law, including claims, Causes of

Action, or remedies under sections 502, 510, 542, 543, 544, 545, and 547 through 553 of the Bankruptcy Code, or under similar or related local, state, federal, foreign law, or common law.

1.1.9 "Bankruptcy Code" means the Bankruptcy Reform Act of 1978, as codified in title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.*, now in effect and as amended by the Bankruptcy Abuse Prevention and Consumer Prevention Act of 2005 or hereafter amended (to the extent any such amendments are applicable to the Chapter 11 Cases).

1.1.10 "Bankruptcy Court" means the United States Bankruptcy Court for the Northern District of Texas, or any other court having jurisdiction over these Chapter 11 Cases.

1.1.11 "Bankruptcy Rules" means, collectively, the (a) Federal Rules of Bankruptcy Procedure and (b) Local Rules of the Bankruptcy Court, all as now in effect or hereafter amended (to the extent any such amendments are applicable to the Chapter 11 Cases).

1.1.12 "Bridge CN-3 Notes" means the series CN-3 convertible promissory notes entered into on and after January 15, 2025. The Bridge CN-3 Notes are collateralized by a priming lien over the assets of Higher Ground Education, superior to the liens of WTI in a principal amount of up to $5,000,000.

1.1.13 "Bridge CN-3 Secured Lenders" means, individually and collectively, the Holders of Bridge CN-3 Notes.

1.1.14 "Business Day" means any day, excluding Saturdays, Sundays or "legal holidays" as defined in Bankruptcy Rule 9006(a), or any other day on which banking institutions in New York, New York are required or authorized to close by law or executive order.

1.1.15 "Cash" means legal tender of the United States of America including, but not limited to, bank deposits, checks and other similar items.

1.1.16 "Cash-on-Hand" means all Cash reflected on the Debtors' balance sheet as of the Effective Date, including, without limitation, all drawn and unutilized advances from the DIP Loans, and all Cash in their bank accounts, but excluding any Cash held or required to be held in the Professional Holdback Escrow Account.

1.1.17 "Causes of Action" means any: (a) claims, causes of action, demands, rights, actions, suits, obligations, liabilities, accounts, defenses, offsets, powers, privileges, licenses, and franchises; (b) all rights of setoff, counterclaim, or recoupment and Claims on contracts or for breaches of duties imposed by law; (c) rights to object to Claims or Interests; (d) claims pursuant to sections 362, 510, 542, 543, 544, 545, 546, 547, 548, 549, 550, or 553 of the Bankruptcy Code; and (e) claims and defenses as fraud, mistake, duress, and usury and any other defenses set forth in section 558 of the Bankruptcy Code of any kind or character whatsoever, known or unknown, contingent or

DEBTORS EXHIBIT 1
Page 8 of 67

non-contingent, matured or unmatured, suspected or unsuspected, whether arising before, on, or after the Petition Date including through the Effective Date, in contract, in tort, in law, or in equity, or pursuant to any other theory of law, and whether asserted or assertable directly or derivatively.

1.1.18 "CEA" means Cosmic Education Americas Limited and its Related Parties.

1.1.19 "Chapter 11 Cases" means the jointly administered bankruptcy cases of the Debtors commenced under Chapter 11 of the Bankruptcy Code, and jointly administered under *In re Higher Ground Education, Inc*., *et al.* (Case 25-80121-11 (MVL).

1.1.20 "Claim" means a "claim," as defined in section 101(5) of the Bankruptcy Code, against any of the Debtors.

1.1.21 "Claims Bar Date" means the date or dates fixed by the Claims Bar Date Order or applicable provisions of the Bankruptcy Code.

1.1.22 "Claims Bar Date Order" means that certain order entered by the Bankruptcy Court on June 20, 2025 [Docket No. 57], establishing the Claims Bar Dates.

1.1.23 "Claims Objection Deadline" means the deadline for objecting to Proofs of Claim, which date shall be the date which is 180 days following the Effective Date, *provided* that Reorganized HGE or the Liquidating Trustee, as applicable, may seek additional extensions of this date from the Bankruptcy Court.

1.1.24 "Class" means a class of Claims or Interests as listed in Article 2 of the Plan pursuant to sections 1122(a) and 1123(a)(1) of the Bankruptcy Code.

1.1.25 "Closing" means the closing of the transactions contemplated under Article 4 of the Plan.

1.1.26 "CN Notes" means, collectively, the CN-1 Notes, CN-2 Notes, and CN-3 Notes.

1.1.27 "CN-1 Notes" means, collectively, the first series of convertible promissory notes issued pursuant to the Note Purchase Agreement that are designated as CN-1 Notes and in the aggregate principal amount of approximately $33,566,465.

1.1.28 "CN-2 Notes" means, collectively, the second series of convertible promissory notes issued pursuant to the Note Purchase Agreement that are designated as CN-2 Notes and in the aggregate principal amount of approximately $41,304,319.

1.1.29 "CN-3 Notes" means, collectively, the third series of convertible promissory notes issued pursuant to the Note Purchase Agreement that are designated as CN-3 Notes and in the aggregate principal amount of approximately $42,967,148.

1.1.30 "CN Note Claim" means the Claims of holders of CN Notes, other than Bridge CN-3 Notes.

1.1.31 "CN-1 Note Claim" means the Claims of holders of CN-1 Notes.

1.1.32 "CN-2 Note Claim" means the Claims of holders of CN-2 Notes.

1.1.33 "CN-3 Note Claim" means the Claims of holders of CN-3 Notes, other than Bridge CN-3 Notes.

1.1.34 "Combined Hearing" means the hearing held by the Bankruptcy Court to consider confirmation of the Plan pursuant to section 1129 of the Bankruptcy Code and final approval of the Disclosure Statement.

1.1.35 "Committee" means the statutory committee of unsecured creditors appointed in the Chapter 11 Cases pursuant to section 1102 of the Bankruptcy Code by the U.S. Trustee on July 8, 2025, pursuant to the *Notice of Appointment of the Official Unsecured Creditors' Committee* [Docket No. 158].

1.1.36 "Confirmation" means the Bankruptcy Court's confirmation of the Plan pursuant to section 1129 of the Bankruptcy Code, following the Debtors' satisfaction of the elements of section 1129.

1.1.37 "Confirmation Date" means the day on which the Confirmation Order is entered by the Bankruptcy Court on its docket.

1.1.38 "Confirmation Order" means the order of the Bankruptcy Court approving Confirmation of the Plan, which shall be in form and substance acceptable to the Debtors, the Committee, and the Plan Sponsor.

1.1.39 "Consenting Creditors" means, collectively, the following, in each case in its capacity as such with each being a "Consenting Creditor": (a) all Holders of Claims or Interests that vote to accept or are deemed to accept the Plan and who do not check the box on the applicable form to affirmatively opt out of the releases contained in Article 10.3; and (b) all Holders of Claims or Interests that abstain from voting on the Plan, vote to reject the Plan, or are deemed to reject the Plan and who do not (i) check the box on the applicable form to affirmatively opt out of the releases contained in Article 10.3 or (ii) object to the Plan in respect of the releases.

1.1.40 "Consummation" means the closing of transactions and delivery of payments to be made on or as soon as reasonably practicable after the Effective Date.

1.1.41 "Corporate Documents" means, as applicable, the certificate of incorporation and by-laws (or any other applicable organizational documents) of the Debtors in effect as of the Petition Date, as may be amended.

1.1.42 "Cure Claim" means a Claim (unless waived or modified by the applicable counterparty) based upon a Debtor's defaults under an Executory Contract or an

Unexpired Lease assumed by such Debtor under section 365 of the Bankruptcy Code, other than a default that is not required to be cured pursuant to section 365(b)(2) of the Bankruptcy Code.

1.1.43 "D&O Claim Resolution" means the settlement or any other resolution of the Debtors' Retained Causes of Action against the Non-Released D&Os.

1.1.44 "D&O Insurance Carrier" means an Entity that issued a D&O Insurance Policies to the Debtors.

1.1.45 "D&O Insurance Policies" means any insurance policies to which one or more of the Debtors is a party that provides liability coverage for any of the Debtors' D&Os.

1.1.46 "D&O Insurance Proceeds" means any proceeds available from the D&O Insurance Policies arising from the Debtors' Retained Causes of Action against the Debtors' D&Os.

1.1.47 "Debtor Release" means the release given by the Debtors to the Released Parties as set forth in Article 10.2 of the Plan.

1.1.48 "Debtors" means, collectively, Higher Ground Education, Inc.; Guidepost A LLC; Prepared Montessorian LLC; Terra Firma Services LLC; Guidepost at Home LLC and each of the other Debtors and Debtors in Possession identified on **Schedule 1.1.48** to the Plan.

1.1.49 "Debtors' D&Os" means the Debtors' directors and officers, current and former.

1.1.50 "Debtors' Retained Causes of Action" means any and all potential Claims, Causes of Action, and Retained Causes of Action against the Non-Released D&Os and other Claims, Causes of Action, and Retained Causes of Action not acquired by the Plan Sponsor and/or DIP Lenders, as more specifically listed in the Plan Supplement. For the avoidance of doubt, the Debtors' Retained Causes of Action do not include any Claims or Causes of Action against a Released Party. Notwithstanding any other releases provided herein by the Debtors, the Debtors' Retained Causes of Action shall not be released.

1.1.51 "Debtors In Possession" means the Debtors when acting in the capacity of representative of each of their Estates in the Chapter 11 Cases.

1.1.52 "Definitive Documents" means, without limitation, (a) the DIP Financing Documents, (b) the Plan (including all Plan Supplements), (c) the Disclosure Statement, (d) the order approving the Disclosure Statement, (e) the Confirmation Order, (f) any other substantive motion or request for relief filed with the Bankruptcy Court, and (g) any other documents or exhibits related to or contemplated in the foregoing clauses (a) through (f), in each case in form and substance consistent with the Plan, and, except as

otherwise set forth herein, reasonably acceptable to the Debtors, Committee, and Plan Sponsor.

1.1.53 "Designated EB-5 Entities" means those certain Debtor entities (but not their assets, except as otherwise designated on in the Plan Supplement) designated in the Plan Supplement to be transferred to Guidepost Global on the Effective Date.

1.1.54 "DIP Financing Order" means, together, the interim [Docket No. 63] and final [Docket No. 253] orders approving the Debtors' entry into the Senior DIP Loan and the Junior DIP Loan.

1.1.55 "DIP Financing Documents" means, together, the DIP Financing Order, the Senior DIP Promissory Note, and the Junior DIP Promissory Note.

1.1.56 "DIP Lender" means, individually and collectively, the Junior DIP Lender and the Senior DIP Lender.

1.1.57 "DIP Lender Claim" means, individually and collectively, the Senior DIP Lender Claim and the Junior DIP Lender Claim pursuant to the DIP Financing Documents.

1.1.58 "DIP Loans" means, individually and collectively, (i) the Senior DIP Loan in the aggregate amount of up to five million five hundred thousand dollars ($5,500,000) and (ii) the Junior DIP Loan in the amount of at least two million five hundred thousand dollars ($2,500,000), to be provided by the DIP Lenders to the Debtors on the terms and conditions set forth in the DIP Financing Order, the Senior DIP Promissory Note and the Junior DIP Promissory Note. For the avoidance of doubt, subject to the terms thereof, the purpose of the DIP Loans is to fund the Ordinary Course Liabilities of the Debtors, including (a) working capital and general corporate purposes and (b) bankruptcy related fees, costs, and expenses, in each cash with respect to clauses (a) and (b), all in accordance with the Approved Budget.

1.1.59 "Disclosure Statement" means the *Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors*, dated October 13, 2025 and filed by the Debtors with the Bankruptcy Court, including all exhibits and schedules thereto, as may be amended or supplemented.

1.1.60 "Disputed Claim or Interest" means a Claim or Interest, or any portion thereof, as to which any one of the following applies: (a) that is listed on the Schedules as unliquidated, disputed, contingent, or unknown (b) that is the subject of a timely objection or request for estimation in accordance with the Bankruptcy Code, the Bankruptcy Rules, any applicable order of the Bankruptcy Court, the Plan or applicable non-bankruptcy law, which objection or request for estimation has not been withdrawn, resolved or overruled by a Final Order; or (c) that is otherwise designated as a "Disputed Claim" pursuant to the Plan.

1.1.61 "Distribution Date" means the date on which the Liquidating Trustee first makes distributions from the Liquidating Trust Assets.

1.1.62 "EB-5 Investors" means the investors in Designated EB-5 Entities who invested in Designated EB-5 Entities under the EB-5 immigrant investor visa program of the Immigration and Nationality Act and related regulations.

1.1.63 "EB5AN" means, collectively, EB5AN Investment Management, LLC and EB5AN, LLC.

1.1.64 "Effective Date" means the first Business Day after the Confirmation Date on which (a) the conditions to the occurrence of the Effective Date have been satisfied or waived pursuant to Article 11 hereof and (b) no stay of the Confirmation Order is in effect.

1.1.65 "Entity" means an entity as such term is defined in section 101(15) of the Bankruptcy Code.

1.1.66 "Estate" or "Estates" means, individually, the estate of each Debtor in the Chapter 11 Cases, or, collectively, the estates of all of the Debtors in the Chapter 11 Cases, created pursuant to section 541 of the Bankruptcy Code.

1.1.67 "Equity" means any interest in Higher Ground Education represented by ownership of common or preferred stock, including, to the extent provided by applicable law, any purchase right, warrant, stock option or other equity or debt security (convertible or otherwise) evidencing or creating any right or obligation to acquire or issue any of the foregoing, including all unissued and/or authorized shares of such common or preferred stock; *provided*, *however*, that Subsidiary Equity Interests shall be excluded from the definition of Equity, and shall not be treated as Equity or Equity Interests under the Plan.

1.1.68 "Excess Surplus DIP Cash" means the sum of all Surplus DIP Cash and Plan Sponsor Consideration in excess of $500,000.

1.1.69 "Exculpated Parties" means collectively, and in each case in its capacity as such: (a) the Debtors; (b) the Independent Director; and (c) the Committee and each of its members.

1.1.70 "Executory Contract" means a contract to which a Debtor is a party that is subject to assumption or rejection pursuant to section 365 of the Bankruptcy Code.

1.1.71 "Final Order" means, as applicable, an order or judgment entered by the Bankruptcy Court or other court of competent jurisdiction with respect to the relevant subject matter that has not been reversed, stayed, modified or amended, and as to which the time to appeal, petition for certiorari, or move for a new trial, reargument or rehearing has expired and as to which no appeal, petition for certiorari, or motion or other proceedings for a new trial, reargument or rehearing shall then be pending or as to which any right to appeal, petition for certiorari, move for a new trial, reargue, or rehear shall have been waived in writing in form and substance satisfactory to the Debtors or, in the

event that an appeal, writ of certiorari, new trial or reargument or rehearing thereof has been sought, such order or judgment of the Bankruptcy Court or other applicable court shall have been affirmed by the highest court to which such order or judgment was appealed, or certiorari has been denied, or from which a new trial, reargument or rehearing was sought, and the time to take any further appeal, petition for certiorari or move for a new trial, reargument, or rehearing shall have expired; *provided*, *however*, that the possibility that a motion under section 502(j) of the Bankruptcy Code, Rules 59 or 60 of the Federal Rules of Civil Procedure, or any analogous rule under the Bankruptcy Rules may be but has not then been filed with respect to such order or judgment shall not cause such order or judgment not to be a Final Order.

1.1.72 "General Unsecured Claim" means any prepetition Claim against the Debtors that is not an Administrative Expense Claim, Priority Tax Claim, Secured Tax Claim, Bridge CN-3 Secured Lender Claim, WTI Secured Lender Claim, CN Note Claim, Other Secured Claim, Non-Tax Priority Claim, Intercompany Claim, Equity Interest, Subsidiary Equity Interest, or a Claim that is otherwise paid in full prior to the Effective Date pursuant to an order of the Bankruptcy Court.

1.1.73 "Girns" means, individually and collectively, Ramandeep (Ray) Girn and Rebecca Girn.

1.1.74 "Governing Body" means, in each case in its capacity as such, the board of directors, board of managers, manager, managing member, general partner, investment committee, special committee, or such similar governing body of any of the Debtors or Reorganized HGE, as applicable.

1.1.75 "Guidepost Global" means Guidepost Global Education, Inc.

1.1.76 "Guidepost Global Assets" means (a) Guidepost Global's entire rights and interests in its current elementary, middle and high school curriculum assets, including associated instructional videos and the Montessorium brand and trademarks and (b) an "as is" fully paid up, perpetual "right to use" license to Guidepost Global's intellectual property, including the Altitude learning management system.

1.1.77 "Higher Ground Education" means Higher Ground Education, Inc.

1.1.78 "Holder" means the beneficial holder of any Claim or Interest.

1.1.79 "Immigration Information" means all documents and certifications reasonably necessary for the EB-5 Investors to complete their visa interviews and petitions to remove conditions on permanent resident status and to respond to any other document requests from U.S. Citizenship and Immigration Services.

1.1.80 "Impaired" means, when used with reference to a Claim or Interest, a Claim or Interest that is impaired within the meaning of section 1124 of the Bankruptcy Code.

DEBTORS EXHIBIT 1
Page 14 of 67

1.1.81 "Independent Director" means Marc D. Kirshbaum.

1.1.82 "Insider" has the meaning set forth in section 101(31) of the Bankruptcy Code.

1.1.83 "Instrument" means any share of stock, security, promissory note, bond, or any other 'Instrument,' as that term is defined in section 9-102(47) of the Uniform Commercial Code in effect on the Petition Date.

1.1.84 "Intercompany Claim" means any Claim held by a Debtor against another Debtor.

1.1.85 "Interest" means the interest of any holder of an "equity security" (as defined in section 101(16) of the Bankruptcy Code) represented by any issued and outstanding shares of Equity, Subsidiary Equity Interests, or other Instrument evidencing a present ownership interest in any of the Debtors, whether or not transferable, or any option, warrant or right, contractual or otherwise, to acquire any such interest and any redemption, conversion, exchange, voting, participation and dividend rights and liquidation preferences relating to any such equity securities.

1.1.86 "Judicial Code" means title 28 of the United States Code, 28 U.S.C. §§ 1-4001.

1.1.87 "Junior DIP Financing Documents" means, together, the DIP Financing Order and the Junior DIP Promissory Note.

1.1.88 "Junior DIP Lender" means Guidepost Global, in its capacity as lender under the Junior DIP Financing Documents, upon Bankruptcy Court approval of the DIP Financing Order.

1.1.89 "Junior DIP Lender Claim" means any and all Claims arising from, under or in connection with the Junior DIP Financing Documents.

1.1.90 "Junior DIP Loan" means the loans made by Junior DIP Lender pursuant to the Junior DIP Financing Documents.

1.1.91 "Junior DIP Promissory Note" means the Junior Debtor In Possession Promissory Note, in form and substance attached to the DIP Financing Order, as executed by the Debtors following the approval of the DIP Financing Order by the Bankruptcy Court.

1.1.92 "Learn" means Learn Capital, LLC and its Related Parties.

1.1.93 "Lien" has the meaning set forth in section 101(37) of the Bankruptcy Code.

1.1.94 "Limited EB-5 Interests" means the interests held by EB-5 Investors in Designated EB-5 Entities as of the Effective Date.

1.1.95 "Liquidating Trust" means that certain trust that will come into existence on the Effective Date, which shall be formed pursuant to, and governed by, the provisions of the Plan and the Liquidating Trust Agreement.

1.1.96 "Liquidating Trust Agreement" means the agreement establishing and governing the Liquidating Trust dated as of the Effective Date, substantially in the form included in the Plan Supplement.

1.1.97 "Liquidating Trust Assets" means, collectively, the following assets: (a) the Surplus DIP Cash; (b) the Settlement Party Payment; (c) all rights of the Debtors or their Estates existing on the Effective Date under the D&O Insurance Policies, including the D&O Insurance Proceeds and Causes of Action against insurers providing such policies; (d) the Debtors' Retained Causes of Action; (e) the Plan Sponsor Consideration; and (f) the Debtors' attorney-client privilege and work product as necessary to prosecute the Debtors' Retained Causes of Action. Except as otherwise prescribed by this Plan or the Liquidating Trust Agreement, the Liquidating Trust Assets shall be transferred to the Liquidating Trust by the Debtors, Holders of Claims, and Holders of Interests, or by any other Person then in possession of Liquidating Trust Assets, as applicable, on the Effective Date.

1.1.98 "Liquidating Trust Beneficiaries" means Holders of beneficial interests in the Liquidating Trust.

1.1.99 "Liquidating Trustee" means the Person or Entity (or any successor thereto) appointed by the Committee, in consultation with the Debtors and Plan Sponsor, who or which shall have the rights, powers, and duties as set forth in this Plan and the Litigation Trust Agreement.

1.1.100 "Non-Released D&Os" means Greg Mauro, Rob Hutter, Zheng Yu Huang, Ramandeep (Ray) Girn, and Jonathan McCarthy, each solely in their capacity as a director or officer, as applicable.

1.1.101 "Non-Tax Priority Claim" means a Claim, other than an Administrative Expense Claim or a Priority Tax Claim, entitled to priority in right of payment under section 507(a) of the Bankruptcy Code.

1.1.102 "Note Purchase Agreement" means the Note Purchase Agreement (together with the related exhibits, schedules, and transaction documents) by and between Higher Ground Education, as borrower, and each lender on the Schedule of Lenders thereto, dated May 31, 2024, as amended by the Amendment to Note Purchase Agreement, effective as of June 10, 2024, as amended by the Second Amendment to Note Purchase Agreement, effective as of September 30, 2024, as amended by the Third Amendment to Note Purchase Agreement, effective as of December 31, 2024 (as amended, supplemented or otherwise modified).

1.1.103 "Ordinary Course Liabilities" means indebtedness arising in the ordinary course of the Debtors' business operations, solely to the extent provided for in the Approved Budget, and the postpetition financing incurred to fund such business operations following Bankruptcy Court approval.

1.1.104 "Other Secured Claim" means any Secured Claim other than the DIP Lender Claims, Bridge CN-3 Lender Claim, WTI Secured Lender Claims, CN Note Claims, and Secured Tax Claims.

1.1.105 "Pass-Through Assets" shall have the meaning set forth in Article 9.4 of the Plan.

1.1.106 "Person" has the meaning set forth in section 101(41) of the Bankruptcy Code.

1.1.107 "Petition Date" means, together, June 17, 2025 and June 18, 2025, the dates on which each of the Debtors filed their voluntary petitions under Chapter 11 of the Bankruptcy Code commencing these Chapter 11 Cases.

1.1.108 "Plan" means this joint plan of reorganization and any schedules, exhibits, and other attachments hereto, as it may be amended, modified, or supplemented from time to time.

1.1.109 "Plan Sponsor" means 2HR Learning, Inc.

1.1.110 "Plan Sponsor Consideration" means the amount paid by the Plan Sponsor to the Liquidating Trust, which shall total the amount of $5.5 million *minus* the Senior DIP Lender Claim.

1.1.111 "Plan Supplement" means the compilation of documents, including any exhibits to this Plan not included herewith, that the Proponents shall file by the Plan Supplement Deadline with the Bankruptcy Court in one or more parts of volumes, as the same may be amended, supplemented, or modified from time to time on the terms set forth herein, containing, without limitation: (a) the form of Liquidating Trust Agreement; (b) a schedule of the Transferred Executory Contracts / Unexpired Leases; (c) a schedule of the Reorganized HGE Contracts or Leases; (d) a schedule of Debtors' Retained Causes of Action; (e) a schedule of Reorganized HGE Assets; (f) a schedule of the Reorganized HGE Subsidiaries; (g) the identity and compensation of the Liquidating Trustee; and (h) Reorganized HGE Corporate Documents. The Plan Supplement shall be deemed incorporated into and part of this Plan as if set forth herein in full; *provided* that in the event of a conflict between this Plan and the Plan Supplement, the Plan shall control.

1.1.112 "Plan Supplement Deadline" means such date that is at least seven (7) days prior to the Voting Deadline and the deadline to object to confirmation of the Plan (or such later date as may be authorized by the Bankruptcy Court) or if such date is not a Business Day, the first date proceeding that date that is a Business Day.

1.1.113 "Priority Tax Claim" means a Claim that is entitled to priority pursuant to section 507(a)(8) of the Bankruptcy Code.

1.1.114 "Professional Fee Claims" means the Claims of (a) Professional Persons and (b) any Person making a Claim for compensation or expense reimbursement under section 503(b) of the Bankruptcy Code, in each case for reasonable compensation or reimbursement of reasonable costs and expenses relating to services performed during the period commencing on the Petition Date and ending on (and including) the Effective Date.

1.1.115 "Professional Fee Order" means the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* entered by the Bankruptcy Court in these Chapter 11 Cases at Docket No. 319.

1.1.116 "Professional Holdback Amount" means the aggregate amount of all expected Allowed Professional Fee Claims under the Approved Budget, including those fees of Professional Persons billed to the Estates during the Chapter 11 Cases that are held back pursuant to the Professional Fee Order or any other order of the Bankruptcy Court, which amount is to be deposited in the Professional Holdback Escrow Account as of the Effective Date. The Professional Holdback Amount shall not be considered Property of the Debtors, Reorganized HGE, or the Liquidating Trust. When all Professional Fee Claims have been paid, amounts remaining in the Professional Holdback Escrow Account, if any, shall be remitted to the Liquidating Trust for distribution in accordance with the Plan.

1.1.117 "Professional Holdback Escrow Account" means the escrow account established by the Debtors or the Liquidating Trust, as applicable, into which Cash equal to the Professional Holdback Amount shall be deposited on the Effective Date for the payment of Allowed Professional Fee Claims to the extent not previously paid or disallowed.

1.1.118 "Professional Person" means a Person or Entity who is employed pursuant to a Final Order in accordance with sections 327, 328, 363, or 1103 of the Bankruptcy Code and is to be compensated for services rendered prior to the Confirmation Date pursuant to sections 327, 328, 329, 330, 331, or 363 of the Bankruptcy Code.

1.1.119 "Proof of Claim" means any proof of claim that is filed by a Holder of a Claim filed in these Chapter 11 Cases.

1.1.120 "Property" means any and all right, title and interest in and to all property of any kind or nature whatsoever owned by the any of the Debtors or their Estates on the Effective Date as defined by 11 U.S.C. § 541, whether real, personal, or mixed, and whether tangible or intangible.

1.1.121 "Proponents" means the Debtors and the Committee, collectively, as joint proponents of this Plan.

1.1.122 "Reinstated" means either (a) leaving unaltered the legal, equitable, and contractual right to which a Claim entitles the Holder of such Claim so as to leave such Claim Unimpaired in accordance with section 1124 of the Bankruptcy Code or (b) notwithstanding any contractual provision or applicable law that entitles the Holder of such Claim to demand or receive accelerated payment of such Claim after the occurrence of a default, (i) curing any such default that occurred before or after the Petition Date, other than a default of a kind specified in section 365(b)(2) of the Bankruptcy Code or of a kind that section 365(b)(2) expressly does not require to be cured; (ii) reinstating the maturity of such Claim as such maturity existed before such default; (iii) compensating the Holder of such Claim for any damages incurred as a result of any reasonable reliance by such Holder on such contractual provision or such applicable law; (iv) if such Claim arises from any failure to perform a nonmonetary obligation, other than a default arising from failure to operate a nonresidential real property lease subject to section 365(b)(1)(A) of the Bankruptcy Code, compensating the Holder of such Claim (other than the Debtors or an Insider) for any actual pecuniary loss incurred by such holder as a result of such failure; or (v) not otherwise altering the legal, equitable, or contractual rights to which such Claim entitles the Holder of such Claim.

1.1.123 "Related Parties" means, with respect to (and in each case solely in their capacity as such to such person or Entity) (a) the Debtors; (b) the Independent Director; (c) Reorganized HGE; (d) the Committee and its members; (e) the Liquidating Trustee; and (f) the Settlement Parties, current and former directors, managers, officers, members of any Governing Body, affiliated investment funds or investment vehicles, managed accounts or funds, predecessors, successors, assigns, subsidiaries, Affiliates, partners, limited partners, general partners, principals, fund advisors or managers, employees, agents, financial advisors, attorneys, accountants, investment bankers, and representatives.

1.1.124 "Released Parties" means each of, and in each case in their capacity as such: (a) the Debtors; (b) the Independent Director; (c) Reorganized HGE; (d) the Committee and its members; (e) the Liquidating Trustee; (f) the Settlement Parties; (g) each current and former Affiliate of each Person in clause (a) through the following clause (f), but only in their capacity as such; and (h) each Related Party of each Entity in clause (a) through (f), but only in their capacity as such; *provided*, *however*, that for the avoidance of doubt, the Non-Released D&Os shall not be a Released Party under this Plan except as may be provided under a D&O Claim Resolution; *provided*, *further*, that Venn shall not be a Released Party under this Plan.

1.1.125 "Releasing Parties" means each of, and in each case in their capacity as such: (a) the Debtors; (b) Reorganized HGE; (c) the Committee; (d) the Liquidating Trustee; (e) the Settlement Parties; (f) the Consenting Creditors; (g) current and former Affiliates of each Entity in clause (a) through the following clause (f) for which such Entity is legally entitled to bind such Affiliates to the releases contained in this Plan under applicable Law or that have otherwise received proper notice of this Plan; and (h) each Related Party of each Entity in clause (a) through this clause (f) for which such Entity is legally entitled to bind such Related Party to the releases contained in this Plan under applicable Law or that have otherwise received proper notice of this Plan;

provided, *however*, that for the avoidance of doubt, the Non-Released D&Os shall not be a Releasing Party under this Plan except as may be provided under a D&O Claim Resolution. Notwithstanding the foregoing, and for the avoidance of doubt, no party shall be a Releasing Party to the extent that such party did not receive proper notice and service of a Third-Party Release opt-out form.

1.1.126 "Reorganized HGE" means Higher Ground Education, on and after the Effective Date, together with any and all Reorganized HGE Subsidiaries retained, directly or indirectly, by Higher Ground Education pursuant to the Plan, each as vested with the property of the Reorganized HGE Assets.

1.1.127 "Reorganized HGE Assets" means, except as otherwise set forth in the Plan, all property of the Debtors' Estates, including without limitation, all (a) School Assets, (b) Guidepost Global Assets, (c) Reorganized HGE Contracts or Leases, (d) Pass-Through Assets, (e) Subsidiary Equity Interests in the Reorganized HGE Subsidiaries, (f) corporate documentation and corporate records, (g) all Causes of Action that are not Debtors' Retained Causes of Action, and (h) property identified on the Schedule of Reorganized HGE Assets. For the avoidance of doubt, the Liquidating Trust Assets are not included in the definition of "Reorganized HGE Assets."

1.1.128 "Reorganized HGE Common Stock" means 100% of the equity interests in Reorganized HGE issued on the Effective Date to the Plan Sponsor in exchange for the Plan Sponsor Consideration, and to the Senior DIP Lender under and subject to the Subscription Option, if exercised, in the total amount of 1,000 shares, free and clear of all Liens, Claims, Equity Interests and encumbrances of any kind, except as provided in the Plan.

1.1.129 "Reorganized HGE Contracts or Leases" means those Executory Contracts and Unexpired Leases that are assumed under the Plan and identified in the Plan Supplement.

1.1.130 "Reorganized HGE Subsidiaries" shall mean the reorganized Debtors identified as Reorganized HGE Subsidiaries in the Plan Supplement.

1.1.131 "Retained Causes of Action" means all rights, Claims, Causes of Action, rights of setoff or recoupment, or other legal or equitable defenses that the Debtors had immediately prior to the Effective Date on behalf of the Estates or of themselves in accordance with any provision of the Bankruptcy Code or any applicable non-bankruptcy law, including any actions specifically enumerated herein, and such rights to commence, pursue, prosecute, and/or settle such claims or Causes of Action (including any Avoidance Action, preference, or other claim pursuant to section 362 or chapter 5 of the Bankruptcy Code, including sections 502(d), 544, 545, 547, 548, 549, 550, 551, or 553(b) of the Bankruptcy Code).

1.1.132 "RSA" means the Restructuring Support Agreement, dated June 17, 2025 (as amended, supplemented, or otherwise modified) which, effective as of September 12,

DEBTORS EXHIBIT 1
Page 20 of 67

2025 and pursuant to Section 10 of the RSA, the Debtors, in their business judgment, exercised their fiduciary out to terminate the RSA and pursue Confirmation of this Plan.

1.1.133 "Schedules" means the schedules of assets and liabilities, the list of equity interests, and the statements of financial affairs filed by the Debtors with the Bankruptcy Court pursuant to section 521 of the Bankruptcy Code and Bankruptcy Rule 1007(b), as the same may be amended or supplemented from time to time.

1.1.134 "School Assets" means any and all tangible and intangible personal property of every kind and nature utilized for the operation of Debtors' school businesses and operations.

1.1.135 "Secured" means when referring to a Claim secured by a Lien on Property in which the Estate has an interest, which Lien is valid, perfected, and enforceable pursuant to applicable law or by reason of a Bankruptcy Court order, or that is subject to setoff pursuant to section 553 of the Bankruptcy Code, to the extent of the value of the creditor's interest in the Estate's interest in such property or to the extent of the amount subject to setoff, as applicable, as determined pursuant to section 506(a) of the Bankruptcy Code.

1.1.136 "Secured Tax Claim" means any Secured Claim which, absent its secured status, would be entitled to priority in right of payment under section 507(a)(8) of the Bankruptcy Code.

1.1.137 "Securities Act" means the Securities Act of 1933, 15 U.S.C. §§ 77a-77aa, together with the rules and regulations promulgated thereunder.

1.1.138 "Security" means a security as defined in section 2(a)(1) of the Securities Act.

1.1.139 "Senior DIP Financing Documents" means, together, the DIP Financing Order and the Senior DIP Promissory Note.

1.1.140 "Senior DIP Lender" means YYYYY, LLC, in its capacity as lender under the Senior DIP Financing Documents, upon Bankruptcy Court approval of the DIP Financing Order.

1.1.141 "Senior DIP Lender Claim" means any and all Claims arising from, under or in connection with the Senior DIP Loan.

1.1.142 "Senior DIP Loan" means loans made by Senior DIP Lender pursuant to the Senior DIP Financing Documents.

1.1.143 "Senior DIP Promissory Note" means the Senior Debtor in Possession Promissory Note, in form and substance attached to the DIP Financing Order, as executed by the Debtors following the approval of the DIP Financing Order by the Bankruptcy Court.

DEBTORS EXHIBIT 1
Page 21 of 67

1.1.144 "Settlement Parties" means, collectively, 2HR Learning, Inc.; YYYYY, LLC; Guidepost Global; Learn; CEA; Yu Capital; WTI; TNC; and each of the aforementioned parties' Related Parties; *provided*, *however*, that no Non-Released D&O shall be considered a Settlement Party.

1.1.145 "Settlement Party Payment" is defined in Article 4.2.1.

1.1.146 "Statutory Fees" mean the fees payable pursuant to section 1930 of the Judicial Code in the manner set forth in Article 3.4 of the Plan.

1.1.147 "Subclass" means a subdivision of any Class described herein.

1.1.148 "Subscription Option" means the right of the Senior DIP Lender to, at its option, convert up to 100% of the outstanding Allowed Senior DIP Lender Claim into shares of Reorganized HGE Common Stock at a rate of 10% of the Allowed Senior DIP Lender Claim for 60 shares of Reorganized HGE Common Stock, up to a maximum of 100% of the Allowed Senior DIP Lender Claim for 600 shares out of the total 1000 shares of Reorganized HGE Common Stock. The Plan Sponsor reserves the right to modify the Subscription Option; *provided* that such modification (a) shall not adversely impact the Plan treatment of other creditors and (b) is approved by the Senior DIP Lender.

1.1.149 "Subsidiary Equity Interest" means any Interest of the Debtors other than the Equity in Higher Ground Education, including any Interest of such Debtors in subsidiaries or Affiliates.

1.1.150 "Surplus DIP Cash" means any Cash-on-Hand as of the Effective Date, after payment of or otherwise providing for payment of Allowed Administrative Claims.

1.1.151 "Third-Party Release" means the release set forth in Article 10.3 of this Plan.

1.1.152 "TNC" means TNC Schools, LLC.

1.1.153 "Transferred Executory Contracts / Unexpired Leases" means those Executory Contracts and/or Unexpired Leases designated in the Plan Supplement as having been sold or foreclosed upon prior to the Petition Date in connection with the WTI, Learn and/or Yu Capital foreclosures and which have not been assumed and assigned by the Debtors and approved by the Bankruptcy Court pursuant to a Final Order.

1.1.154 "Unexpired Lease" means a lease of nonresidential real property to which the Debtor is a party that is subject to assumption or rejection under section 365 of the Bankruptcy Code.

1.1.155 "Unimpaired" means, when used with reference to a Claim or Interest, a Claim or Interest that is not Impaired.

DEBTORS EXHIBIT 1
Page 22 of 67

1.1.156 "United States Trustee" means the Office of the United States Trustee for Region 6.

1.1.157 "Upper Tier Debtors" means collectively, Higher Ground Education, Guidepost A LLC, Prepared Montessorian LLC and Terra Firma Services LLC.

1.1.158 "Venn" means Venn Growth GP Limited LP and its Affiliates.

1.1.159 "Voting Deadline" means November 17, 2025, at 5:00 p.m. (prevailing Central Time).

1.1.160 "WTI" means, collectively, Venture Lending & Leasing IX, Inc., WTI Fund X, Inc., and each of their Related Parties.

1.1.161 "WTI Secured Lender Claim" means the Allowed Secured post-foreclosure deficiency claim of WTI in the collective amount of at least $4,680,970.83 under: (a) the Loan and Security Agreement, dated as of February 19, 2021, among the Upper Tier Debtors, as borrowers, and Venture Lending & Leasing IX, Inc., as lender, in the Allowed amount of at least $153,801.58; and (b) the Loan and Security Agreement, dated as of November 8, 2023, among the Upper Tier Debtors, as borrowers, and WTI Fund X, Inc., as lender, in the Allowed amount of at least $4,527,169.25.

1.1.162 "Yu Capital" means, collectively, Yu Capital, LLC, YuATI LLC, YuFICB LLC, YuHGE A LLC, NTRC Equity Partners, LP, Guidepost FIC A LLC, Advance Guard Global Limited, and each of their Related Parties.

1.2 Interpretation, Rules of Construction, Computation of Time, Settlement and Governing Law.

1.2.1 Defined Terms. Any term used in the Plan that is not defined in the Plan, either in Article 1.1 or elsewhere, but that is used in the Bankruptcy Code or the Bankruptcy Rules has the meaning given to that term in the Bankruptcy Code or the Bankruptcy Rules, as applicable.

1.2.2 Rules of Interpretation. For purposes of the Plan: (a) whenever from the context it is appropriate, each term, whether stated in the singular or the plural, shall include both the singular and the plural, and pronouns stated in the masculine, feminine, or neuter gender shall include the masculine, feminine, and the neuter gender; (b) any reference in the Plan to a contract, Instrument, release or other agreement or document being in a particular form or on particular terms and conditions means that such document shall be substantially in such form or substantially on such terms and conditions, but if there exists any inconsistency between a summary of, or reference to, any document in the Plan or Confirmation Order and the document itself, the terms of the document as of the Effective Date shall control; (c) any reference in the Plan to an existing document or Plan Supplement that is filed or to be filed means such document or Plan Supplement, as it may have been or may subsequently be amended, modified or supplemented; (d) unless otherwise specified in a particular reference, all references in

DEBTORS EXHIBIT 1
Page 23 of 67

the Plan to "section," "article" and "Plan Supplement" are references to a section, article and Plan Supplement of or to the Plan; (e) the words "herein," "hereof," "hereto," "hereunder," and other words of similar import refer to the Plan in its entirety rather than to only a particular portion of the Plan; (f) captions and headings to articles and sections are inserted for convenience or reference only and are not intended to be a part of or to affect the interpretation of the Plan; (g) unless otherwise specified herein, all references herein to "Articles" are references to Articles of the Plan; (h) the words "include" and "including," and variations thereof, shall not be deemed to be terms of limitation, and shall be deemed to be followed by the words "without limitation"; (i) the rules of construction set forth in section 102 of the Bankruptcy Code shall apply; (j) any docket number references in the Plan shall refer to the docket number of any document filed with the Bankruptcy Court in the Chapter 11 Cases; (k) references to "Proofs of Claim," "Holders of Claims," "Disputed Claims," and the like shall include "Proofs of Interest," "Holders of Interests," "Disputed Interests," and the like, as applicable; (l) references to "shareholders," "directors," and/or "officers" shall also include "members" and/or "managers," as applicable, as such terms are defined under the applicable state limited liability company laws; (m) any immaterial effectuating provisions may be interpreted by the Debtors in such a manner that is consistent with the overall purpose and intent of the Plan all without further notice to or action, order, or approval of the Bankruptcy Court or any other Entity; (n) except as otherwise provided, any references to the Effective Date shall mean the Effective Date or as soon as reasonably practicable thereafter; and (o) any reference to an Entity as a Holder of a Claim or Interest includes such Entity's permitted successors and assigns.

1.2.3 Computation of Time. Unless otherwise specifically stated herein, in computing any period of time prescribed or allowed by the Plan, the provisions of Bankruptcy Rule 9006(a) shall apply.

1.2.4 Governing Law. Unless a rule of law or procedure is supplied by federal law (including the Bankruptcy Code and Bankruptcy Rules) or unless otherwise specifically stated, the laws of the State of Texas, without giving effect to the principles of conflict of laws, shall govern the rights, obligations, construction, and implementation of the Plan, any agreements, documents, Instruments, or contracts executed or entered into in connection with the Plan (except as otherwise set forth in those agreements, in which case the governing law of such agreement shall control); *provided*, *however*, that corporate governance matters relating to the Debtors or Reorganized HGE shall be governed by the laws of the state of incorporation of the relevant Debtor or Reorganized HGE, as applicable.

1.2.5 Reference to Monetary Figures. All references in the Plan to monetary figures shall refer to currency of the United States of America, unless otherwise expressly provided herein.

ARTICLE 2
DESIGNATION OF CLAIMS AND INTERESTS

2.1 Summary of Designation of Claim and Interests. The following is a designation of the Classes of Claims and Interests under the Plan. In accordance with section 1123(a)(1) of the Bankruptcy Code, Administrative Expense Claims and Priority Tax Claims have not been classified and are excluded from the following Classes. A Claim or Interest is classified in a particular Class only to the extent that the Claim or Interest is within the description of that Class and is classified in another Class to the extent that any remainder of the Claim or Interest qualifies within the description of such other Class or Classes. A Claim or Interest is classified in a particular Class only to the extent that the Claim or Interest is an Allowed Claim or Allowed Interest and has not been paid, released or otherwise satisfied before the Effective Date.

Class	Claims and Interests	Status	Voting Rights
Class 1:	Bridge CN-3 Secured Lender Claim	Impaired	Entitled to Vote
Class 2:	WTI Secured Lender Claim	Impaired	Entitled to Vote
Class 3	CN-1 Note Claims	Impaired	Entitled to Vote
Class 4:	CN-2 Note Claims	Impaired	Entitled to Vote
Class 5:	CN-3 Note Claims	Impaired	Entitled to Vote
Class 6:	Other Secured Claims	Unimpaired	Deemed to Accept; Not Entitled to Vote
Class 7:	Non-Tax Priority Claims	Unimpaired	Deemed to Accept; Not Entitled to Vote
Class 8:	General Unsecured Claims	Impaired	Entitled to Vote
Class 9:	Intercompany Claims	Impaired	Deemed to Reject; Not Entitled to Vote
Class 10:	Equity	Impaired	Deemed to Reject; Not Entitled to Vote
Class 11:	Subsidiary Equity Interests	Impaired	Deemed to Reject; Not Entitled to Vote

ARTICLE 3
TREATMENT OF CLAIMS AND INTERESTS

3.1 Unclassified Claims. In accordance with section 1123(a)(1) of the Bankruptcy Code, Administrative Expense Claims and Priority Tax Claims are not classified, are Unimpaired, and are not entitled to vote on the Plan.

3.2 Administrative Expense Claims.

3.2.1 Application for Administrative Expense Claims. Except as otherwise provided by a Final Order entered by the Bankruptcy Court, requests for payment of Administrative Expense Claims must be Filed and served on the Debtors, its counsel, counsel to the Committee and, if filed after the Effective Date, Reorganized HGE and the Liquidating Trustee, no later than the Administrative Claims Bar Date. Each request for payment of an Administrative Expense Claim must set forth, at a minimum, (a) the name of the Holder of the Administrative Expense Claim, (b) the amount of the Administrative Expense Claim, and (c) a detailed basis for the Administrative Expense Claim. A failure to file any such request by the Administrative Claims Bar Date shall result in the Administrative Expense Claim in question being discharged and its Holder being forever barred, estopped, and enjoined from asserting such Administrative Expense Claim

against the Debtors, their Estates, Reorganized HGE, the Liquidating Trust, or any other Entity.

3.2.2 A request for payment of an Administrative Expense Claim that has been properly and timely Filed and served shall become an Allowed Administrative Expense Claim unless an objection is filed by the date that is thirty (30) days after such request has been Filed and served. If a timely objection is Filed, the Administrative Expense Claim in question shall become Allowed only to the extent set forth in a Final Order of the Bankruptcy Court.

3.2.3 Treatment. Except to the extent that a Holder of an Allowed Administrative Expense Claim has been paid by the Debtors prior to the Effective Date or such other treatment has been agreed to by the Holder of such Administrative Expense Claim and the Debtors, each Holder of an Allowed Administrative Expense Claim (other than a Professional Fee Claim, except as otherwise provided in Article 3.2.5.3), in full and final satisfaction, release, settlement and discharge of such Administrative Expense Claim, shall be paid in full, in Cash by the Debtors, in such amounts as (a) are incurred in the ordinary course of business by the Debtors when and as such Claim becomes due and owing, (b) are Allowed by the Bankruptcy Court upon the later of the Effective Date, the date upon which there is a Final Order allowing such Administrative Expense Claim, or any other date specified in such order, or (c) may be agreed upon between the Holder of such Administrative Expense Claim and the Debtors.

3.2.4 **HOLDERS OF ADMINISTRATIVE EXPENSE CLAIMS THAT ARE REQUIRED TO, BUT DO NOT, FILE AND SERVE A REQUEST FOR PAYMENT OF SUCH ADMINISTRATIVE EXPENSE CLAIMS BY THE ADMINISTRATIVE CLAIMS BAR DATE SHALL BE FOREVER BARRED, ESTOPPED, AND ENJOINED FROM ASSERTING SUCH ADMINISTRATIVE EXPENSE CLAIMS AGAINST THE DEBTORS, REORGANIZED HGE, THE ESTATES, THE LIQUIDATING TRUST, OR THE PROPERTY OF ANY OF THE FOREGOING, AND SUCH ADMINISTRATIVE EXPENSE CLAIMS SHALL BE DEEMED DISCHARGED AS OF THE EFFECTIVE DATE.**

3.2.5 Professional Compensation.

3.2.5.1. Final Fee Applications. All final requests for payment of Professional Fee Claims, including the Professional Holdback Amount, must be filed with the Bankruptcy Court and served on the Liquidating Trust and Reorganized HGE no later than forty-five (45) calendar days after the Effective Date. After notice and a hearing, if any, in accordance with the procedures established by the Bankruptcy Code and any applicable orders of the Bankruptcy Court, the Allowed amounts of such Professional Fee Claims shall be determined as directed by the Bankruptcy Court.

3.2.5.2. Post-Effective Date Fees and Expenses. Except as otherwise specifically provided in the Plan, from and after the Effective Date, each of Reorganized HGE and the Liquidating Trustee shall, in the ordinary

course of business and without any further notice to or action, order, or approval of the Bankruptcy Court, pay in Cash their respective reasonable legal, professional, or other fees and expenses related to implementation of the Plan and Consummation incurred by Reorganized HGE or Liquidating Trust.

3.2.5.3. Professional Holdback Escrow Account. Pursuant to the global settlement among the Debtors, the Settlement Parties, and the Committee, the DIP Lenders (a) have funded or (b) shall fund, no later than two (2) business days following entry by the Bankruptcy Court of the order conditionally approving the Disclosure Statement and solicitation of the Plan, which shall be in a form reasonably acceptable to the DIP Lenders, the Professional Holdback Escrow Account in the full amount of the Professional Holdback Amount. The Professional Holdback Escrow Account shall be held for the sole benefit of the Professional Persons until all Allowed Professional Fee Claims have been paid in full up to the amount of Professional Fee Claims agreed to in the Approved Budget. No Liens, claims, or interests of any kind shall encumber the Professional Holdback Escrow Account or the Cash contained therein in any way. Funds held in the Professional Holdback Escrow Account shall not be considered property of the Debtors' Estates or of Reorganized HGE. Any funds remaining in the Professional Holdback Escrow Account after payment of all Allowed Professional Fee Claims shall become Liquidating Trust Assets and shall be distributed pursuant to the terms of this Plan and the Liquidating Trust Agreement.

Upon Allowance of a Professional Fee Claim, the same shall be paid as soon as reasonably practicable in Cash by the Liquidating Trustee from the funds held in the Professional Holdback Escrow Account; *provided* that the Debtors' and the Liquidating Trustee's obligations to pay Allowed Professional Fee Claims shall not be limited or be deemed limited to funds held in the Professional Fee Escrow Account. To the extent that there are insufficient funds in the Professional Fee Escrow Account to satisfy all Allowed Professional Fee Claims in full, any such Allowed Professional Fee Claims (or portions thereof that remain unpaid from the Professional Fee Escrow Account) shall be paid as an Allowed Administrative Claim in accordance with Article 3.2.3.

For the avoidance of doubt, any Allowed Professional Fee Claims greater than the amounts set forth in the Approved Budget shall not negatively impact the amount of the Excess Surplus DIP Cash that can be utilized by the Settlement Parties to reduce the amount of the Settlement Party Payment.

3.2.6 Post-Effective Date Fees and Expenses. Upon the Effective Date, any requirement that Professional Persons comply with sections 327 through 331 and 1103 of the Bankruptcy Code in seeking retention or compensation for services rendered after such date shall terminate, and Reorganized HGE and the Liquidating Trustee, as applicable, may employ and pay any Professional Person in the ordinary course of

DEBTORS EXHIBIT 1
Page 27 of 67

business without any further notice to or action, order, or approval of the Bankruptcy Court.

3.3 Priority Tax Claims and Secured Tax Claims. Except to the extent that a Holder of an Allowed Priority Tax Claim or Secured Tax Claim has been paid by the Debtors prior to the Effective Date or agrees to a different treatment, each Holder of an Allowed Priority Tax Claim and Secured Tax Claim, in full and final satisfaction, release, settlement and discharge of such Priority Tax Claim or Secured Tax Claim, shall receive on account of such Claim, payment in full in Cash as soon as reasonably practicable after the Effective Date or such other treatment in accordance with the terms set forth in section 1129(a)(9)(c) of the Bankruptcy Code.

3.4 Statutory Fees. All Statutory Fees shall be paid by each of the Debtors, Reorganized HGE or the Liquidating Trustee, respectively, with respect to the disbursements incurred by each of them, respectively, for each quarter (including any fraction thereof) until the Chapter 11 Cases are converted, dismissed, or closed, whichever occurs first; *provided*, *however*, that all fees attributable to Guidepost Global on account of the transfer of the Designated EB-5 Entities (if any) to Guidepost Global shall be paid by Guidepost Global. For avoidance of doubt, the U.S. Trustee shall not be required to File any Administrative Claim in the Chapter 11 Cases and shall not be treated as providing any release under the Plan in connection therewith.

3.5 Senior DIP Lender Claim. The Senior DIP Lender Claim shall be Allowed in the full amount of all amounts advanced under the Senior DIP Loan, plus accrued interest. Pursuant to the Subscription Option, the Senior DIP Lender shall have the option to convert up to 100% of the outstanding Allowed Senior DIP Lender Claim into shares of Reorganized HGE Common Stock at a rate of 10% of the Allowed Senior DIP Lender Claim for 60 shares of Reorganized HGE Common Stock, up to a maximum of 100% of the Allowed Senior DIP Lender Claim for 600 shares out of the total 1000 shares of Reorganized HGE Common Stock.

Any portion of the Allowed Senior DIP Lender Claim not exchanged for Reorganized HGE Common Stock pursuant to an election of the Subscription Option (the "**Unexchanged DIP Amount**"), shall be satisfied either (a) by payment in full, in Cash, by the Plan Sponsor on the Effective Date, which Cash shall be separate from and in addition to the Plan Consideration; or (b) if and only if agreed by the Plan Sponsor and the Senior DIP Lender, by non-Cash satisfaction through a dollar-for-dollar reduction in the funding of the Plan Consideration or other agreed offsets, in each case until the Unexchanged DIP Amount is reduced to $0.00. For the avoidance of doubt, no distribution on account of the Allowed Senior DIP Lender Claim shall be made from Cash-on-Hand, Surplus DIP Cash, the Settlement Party Payment, any D&O Claim Resolution, or the Liquidating Trust Assets under the Plan.

3.6 Junior DIP Lender Claim. The Junior DIP Lender Claim shall be Allowed in full. On the Effective Date, in consideration for the settlement and releases contained herein, the Junior DIP Lender, in full and final satisfaction, release, settlement, and discharge of its Allowed Junior DIP Lender Claim, agrees that its Junior DIP Lender Claim shall be forgiven in its entirety.

3.7 Class 1 (Bridge CN-3 Secured Lender Claims).

3.7.1 *Impairment*. Class 1 consists of the Bridge CN-3 Secured Lender Claims. Class 1 is Impaired, and the Holders of Claims in Class 1 are entitled to vote to accept or reject the Plan.

3.7.2 *Treatment*. Except to the extent a Holder of a Bridge CN-3 Secured Lender Claim agrees to less favorable treatment, on or as soon as practicable after the later of the Claims Objection Deadline and the date on which a Bridge CN-3 Secured Lender Claim becomes an Allowed Secured Claim, all Holders of Allowed Bridge CN-3 Secured Lender Claims shall be deemed to have waived their distribution under the Plan on account of their respective Allowed Bridge CN-3 Secured Lender Claims.

3.8 Class 2 (WTI Secured Lender Claim).

3.8.1 *Impairment*. Class 2 consists of the WTI Secured Lender Claim. Class 2 is Impaired, and the Holders of Claims in Class 2 are entitled to vote to accept or reject the Plan.

3.8.2 *Treatment*. On the Effective Date, Holders of WTI Secured Lender Claims, in full and final satisfaction, release, settlement, and discharge of such WTI Secured Lender Claims, shall waive its right to a distribution under the Plan on account of its WTI Secured Lender Claims.

3.9 Class 3 (CN-1 Note Claims).

3.9.1 *Impairment*. Class 3 consists of the CN-1 Note Claims. Class 3 is Impaired, and the Holders of Claims in Class 3 are entitled to vote to accept or reject the Plan.

3.9.2 *Treatment*. On or as soon as practicable after the Effective Date, except to the extent a Holder of Allowed CN-1 Note Claim agrees to less favorable treatment, each Holder of an Allowed CN-1 Note Claim shall receive, in full and final satisfaction of such CN-1 Note Claim, a beneficial interest in the Liquidating Trust. Thereafter, each such Holder of an Allowed CN-1 Note Claim shall receive Cash distributions from the Liquidating Trust. Distributions from the Liquidating Trust to Holders of Allowed CN-1 Note Claims shall be on a pro rata basis with all other Liquidating Trust Beneficiaries in accordance with the terms of the Liquidating Trust Agreement. The CN-1 Note Claim held by the Girns is deemed a Disputed Claim under this Plan. For the avoidance of doubt, all Settlement Parties that are also Holders of CN-1 Note Claims, the Girns, and any other Holder of a CN-1 Note Claim that accepts a proposal from Guidepost Global to become an investor or other creditor of Guidepost Global, shall be deemed to waive their distribution on account of their CN-1 Note Claims and shall receive no beneficial interest in or Cash distribution from the Liquidating Trust.

DEBTORS EXHIBIT 1
Page 29 of 67

3.10 Class 4 (CN-2 Note Claims).

3.10.1 *Impairment*. Class 4 consists of the CN-2 Note Claims. Class 4 is Impaired, and the Holders of Claims in Class 4 are entitled to vote to accept or reject the Plan.

3.10.2 *Treatment*. The CN-2 Note Claims are Allowed Claims under the Plan. All Holders of Allowed CN-2 Note Claims shall be deemed to have waived their distribution under the Plan on account of their respective Allowed CN-2 Note Claims; *provided*, *however*, that all CN-2 Note Claims held by the Plan Sponsor and Senior DIP Lender shall not be deemed satisfied, released, settled, and/or discharged under this Plan.

3.11 Class 5 (CN-3 Note Claims).

3.11.1 *Impairment*. Class 5 consists of the CN-3 Note Claims, the Holders of which (a) are Settlement Parties or (b) will be offered the right to become an investor or other creditor of Guidepost Global in lieu of receiving a distribution under the Plan. Class 5 is Impaired, and the Holders of Claims in Class 5 are entitled to vote to accept or reject the Plan.

3.11.2 *Treatment*. The CN-3 Note Claims held by the Settlement Parties are Allowed Claims under the Plan. All Holders of Allowed CN-3 Note Claims shall be deemed to have waived their distribution under the Plan on account of their respective Allowed CN-3 Note Claims; *provided*, *however*, that all CN-3 Note Claims held by the Plan Sponsor and Senior DIP Lender shall not be deemed satisfied, released, settled, and/or discharged under this Plan.

For the avoidance of doubt, all Settlement Parties that are also Holders of CN-3 Note Claims, the Girns, and any other Holder of a CN-3 Note Claim that accepts a proposal from Guidepost Global to become an investor or other creditor of Guidepost Global, shall be deemed to waive their distribution on account of their CN-3 Note Claims and shall receive no beneficial interest in or Cash distribution from the Liquidating Trust. Further, the CN-3 Note Claim held by the Girns is deemed a Disputed Claim under this Plan.

3.12 Class 6 (Other Secured Claims).

3.12.1 *Non-Impairment*. Class 6 consists of all Other Secured Claims. Class 6 is Unimpaired, and pursuant to section 1126(f) of the Bankruptcy Code, the Holders of Claims in Class 6 are conclusively presumed to have accepted the Plan and are not entitled to vote to accept or reject the Plan.

3.12.2 *Subclassification*. Each Other Secured Claim, if any, shall constitute and comprise a separate Subclass numbered 6.1, 6.2, 6.3 and so on.

3.12.3 *Treatment*. Except to the extent a Holder of an Allowed Other Secured Claim agrees to less favorable treatment, on or as soon as practicable after the later of the Claims Objection Deadline and the date on which an Other Secured Claim becomes Allowed, each Allowed Other Secured Claim, in full and final satisfaction, release,

settlement and discharge of such Allowed Other Secured Claim, shall be, at the Debtors' option, (a) Reinstated, (b) satisfied by the Debtors' surrender of the collateral securing such Claim (except to the extent such collateral constitutes Reorganized HGE Assets), (c) offset against, and to the extent of, the Debtors' claims against the Holder of such Claim, or (d) otherwise rendered Unimpaired (*provided* that such unimpairment shall not impact the Reorganized HGE Assets without the express consent of Plan Sponsor). For the avoidance of doubt, all Settlement Parties and the Girns shall be deemed to waive their distribution or other treatment on account of their Other Secured Claims, if any.

3.13 Class 7 (Non-Tax Priority Claims).

3.13.1 *Non-Impairment*. Class 7 consists of all Non-Tax Priority Claims. Class 7 is Unimpaired, and pursuant to section 1126(f) of the Bankruptcy Code, the Holders of Claims in Class 7 are conclusively presumed to have accepted the Plan and are not entitled to vote to accept or reject the Plan.

3.13.2 *Treatment*. The legal, equitable and contractual rights of the Holders of Allowed Non-Tax Priority Claims are unaltered by the Plan. Except to the extent that a Holder of an Allowed Non-Tax Priority Claim agrees to a less favorable treatment, each Holder of an Allowed Non-Tax Priority Claim, in full and final satisfaction, release, settlement, and discharge of such Allowed Non-Tax Priority Claim, shall be paid in full, in Cash, on or as soon as reasonably practicable after the later of the Claims Objection Deadline and the date on which a Non-Tax Priority Claim becomes Allowed, or in accordance with the terms of any agreement between the Debtors, the Committee, the Plan Sponsor and the Holder of an Allowed Non-Tax Priority Claim. For the avoidance of doubt, all Settlement Parties and the Girns shall be deemed to waive their distribution or other treatment on account of their Non-Tax Priority Claims, if any.

3.14 Class 8 (General Unsecured Claims).

3.14.1 *Impairment*. Class 8 consists of all General Unsecured Claims. Class 8 is Impaired, and the Holders of Class 8 Claims are entitled to vote on the Plan.

3.14.2 *Treatment*. On or as soon as practicable after the Effective Date, except to the extent that a Holder of an Allowed General Unsecured Claim agrees to less favorable treatment, each Holder of an Allowed General Unsecured Claim shall receive, in full and final satisfaction of such Allowed General Unsecured Claim, a beneficial interest in the Liquidating Trust. Thereafter, each such Holder of an Allowed General Unsecured Claim shall receive Cash distributions from the Liquidating Trust. Distributions from the Liquidating Trust to Holders of Allowed General Unsecured Claims shall be on a pro rata basis with all other Liquidating Trust Beneficiaries in accordance with the terms of the Liquidating Trust Agreement. For the avoidance of doubt, all Settlement Parties and the Girns shall be deemed to waive their distribution or other treatment on account of their General Unsecured Claims, if any.

3.15 Class 9 (Intercompany Claims).

3.15.1 *Impairment*. Class 9 consists of all Intercompany Claims. Class 9 is Impaired, and pursuant to section 1126(g) of the Bankruptcy Code, the Holders of Intercompany Claims in Class 9 are deemed to reject the Plan and are not entitled to vote to accept or reject the Plan.

3.15.2 *Treatment*. On the Effective Date, all Intercompany Claims shall be cancelled, and Holders of Intercompany Claims shall not receive or retain any Property under the Plan on account of their Intercompany Claims.

3.16 Class 10 (Equity).

3.16.1 Impairment. Class 10 consists of all Equity Interests. Class 10 is Impaired, and pursuant to section 1126(g) of the Bankruptcy Code, the Holders of Equity Interests in Class 10 are deemed to reject the Plan and are not entitled to vote to accept or reject the Plan.

3.16.2 Treatment. On the Effective Date, all Equity shall be retired, cancelled, extinguished and discharged, and Holders of Equity Interests shall not receive or retain any Property under the Plan on account of such Equity Interests.

3.17 Class 11 (Subsidiary Equity Interests).

3.17.1 Impairment. Class 11 consists of Subsidiary Equity Interests. Class 11 is Impaired, and pursuant to section 1126(f) of the Bankruptcy Code, the Holders of Subsidiary Equity Interests in Class 11 are deemed to reject the Plan and are not entitled to vote to accept or reject the Plan.

3.17.2 Treatment. On the Effective Date, all Subsidiary Equity Interests shall be retired, cancelled, extinguished and discharged, and Holders of Subsidiary Equity Interests shall not receive or retain any Property under the Plan on account of such Subsidiary Equity Interests; *provided*, *however*, that the Subsidiary Equity Interests in the Designated EB-5 Entities will not be retired, cancelled, extinguished and discharged and will be transferred to Guidepost Global in accordance with Article 4.8 of the Plan.

3.18 Elimination of Vacant Classes. Any Class of Claims or Interests that does not have a Holder of an Allowed Claim or Allowed Interest or a Claim or Interest temporarily Allowed by the Bankruptcy Court as of the date of the Confirmation Hearing shall be deemed eliminated from the Plan for purposes of voting to accept or reject the Plan and for purposes of determining acceptance or rejection of the Plan by such Class pursuant to section 1129(a)(8) of the Bankruptcy Code.

3.19 Voting Classes; Deemed Accepted. If Holders of Claims in a particular Impaired Class of Claims were given the opportunity to vote to accept or reject this Plan and notified that a failure of any Holders of Claims in such Impaired Class of Claims to vote to accept or reject this Plan would result in such Impaired Class of Claims being deemed to have accepted this Plan, but no Holders of Claims in such Impaired Class of Claims voted to accept or reject this

Plan, then the Debtors shall request the Bankruptcy Court to deem the Plan accepted by the Holders of such Claims or Interests in such Class.

3.20 Subordinated Claims. The allowance, classification, and treatment of all Allowed Claims and Allowed Interests and the respective distributions and treatments under the Plan take into account and conform to the relative priority and rights of the Claims and Interests in each Class in connection with any contractual, legal, and equitable subordination rights relating thereto, whether arising under general principles of equitable subordination, section 510(b) of the Bankruptcy Code, or otherwise. Pursuant to section 510 of the Bankruptcy Code, the Debtors, Reorganized HGE, or the Liquidating Trustee reserve the right to reclassify any Allowed Claim or Allowed Interest in accordance with any contractual, legal, or equitable subordination relating thereto.

3.21 Controversy Concerning Impairment. If a controversy arises as to whether any Claims or Interests, or any Class of Claims or Interests, are Impaired, the Bankruptcy Court shall, after notice and a hearing, determine such controversy on or before the Confirmation Date.

3.22 Nonconsensual Confirmation Pursuant to Section 1129(b) of the Bankruptcy Code. Section 1129(a)(10) of the Bankruptcy Code shall be satisfied for purposes of Confirmation by acceptance of the Plan by one or more of the Classes entitled to vote pursuant to Article 3 of the Plan. The Debtors shall seek Confirmation of the Plan pursuant to section 1129(b) of the Bankruptcy Code with respect to any rejecting Class of Claims or Interests.

The Proponents reserve the right to jointly modify the Plan in accordance with Article 6.3 and Article 13.6 of the Plan to the extent, if any, that Confirmation pursuant to section 1129(b) of the Bankruptcy Code requires modification, including by modifying the treatment applicable to a Class of Claims to render such Class of Claims Unimpaired to the extent permitted by the Bankruptcy Code and the Bankruptcy Rules or to withdraw the Plan as to any Debtor.

ARTICLE 4
MEANS FOR EXECUTION AND IMPLEMENTATION OF THE PLAN

4.1 Sources of Consideration for Plan Distributions. Sources of consideration for Plan distributions shall be (a) the Plan Sponsor Consideration, (b) the Surplus DIP Cash, (c) the Settlement Party Payment, (d) any D&O Claim Resolution, (e) the Liquidating Trust Assets, and (f) the D&O Insurance Policies.

4.2 Global Settlement. The Debtors, the Committee, and the Settlement Parties have reached a global resolution of all issues among them in these Chapter 11 Cases. Pursuant to Bankruptcy Rule 9019, the Plan does, and shall, constitute a compromise, settlement, and release of all potential claims by and among the Debtors, the Committee, and Settlement Parties on the terms set forth below. Entry of the Confirmation Order shall constitute approval of the global resolution set forth below, which shall become effective upon the Effective Date.

4.2.1 The Settlement Party Payment. On the Effective Date, the Settlement Parties shall pay or cause to be paid to the Debtors or Liquidating Trustee, as applicable,

aggregate Cash in the amount of $1,950,000 (the "Settlement Party Payment"). The amount of the Settlement Party Payment shall be reduced on a dollar-for-dollar basis by the amount of the Excess Surplus DIP Cash. For example, if the Excess Surplus DIP Cash is $100,000, then the Settlement Party Payment will be reduced by $100,000 to 1,895,000.

4.2.1.1. Settlement Party Payment True-Up Mechanism. In the event the Debtors or the Liquidating Trustee, as applicable, receive Excess Surplus DIP Cash after the Settlement Parties contribute the Settlement Party Payment, then the Debtors or the Liquidating Trustee, as applicable, shall return such Excess Surplus DIP Cash to Reorganized HGE or otherwise true-up such Excess Surplus DIP Cash as agreed upon by the Settlement Parties.

4.2.2 Plan Sponsor Consideration. On the Effective Date, the Plan Sponsor shall distribute the Plan Sponsor Consideration, if any, to the Liquidating Trust.

4.2.3 Junior DIP Lender Consideration. On the Effective Date, in the event the Junior DIP Lender has not fully funded the Junior DIP Loan, the Junior DIP Lender shall contribute all remaining amounts outstanding and available to the Debtors under the Junior DIP Loan to the Liquidating Trust. Notwithstanding the foregoing, the Debtors shall be permitted to setoff valid amounts owed by the Debtors to the Junior DIP Lender against the Junior DIP Lender's remaining funding obligations under the Junior DIP Loan.

4.2.4 Pre-Effective Date Derivative Standing. Prior to the Effective Date, the Debtors shall stipulate and agree to confer to the Committee derivative standing for the purposes of sending one or more demands to one or more Non-Released D&Os and/or the applicable D&O Insurance Carriers.

4.2.4.1. Retained Causes of Action Against Non-Released D&Os. On the Effective Date, all Debtors' Retained Causes of Action against all Non-Released D&Os shall be transferred and assigned to, and shall vest in, the Liquidating Trust for the benefit of the Liquidating Trust Beneficiaries.

4.2.4.2. D&O Insurance Policies. On the Effective Date, the Debtors shall transfer and assign all the Debtors' rights and interests in the D&O Insurance Policies to the Liquidating Trust for the benefit of the Liquidating Trust Beneficiaries.

4.2.4.3. Post-Effective Date Standing. On the Effective Date, the Liquidating Trust will have standing under 11 U.S.C. § 1123(b)(3) to consummate a D&O Claim Resolution by settlement or to pursue any and all Debtors' Retained Causes of Action against any and all Non-Released D&Os and the D&O Insurance Carriers, as applicable.

4.2.5 Settlement Parties Release of Certain Claims. On the Effective Date, unless as otherwise expressly set forth in this Plan, the Settlement Parties shall release and waive all Claims and Causes of Action against the Debtors' Estates.

4.2.6 Settlement Party Mutual Releases. On the Effective Date and upon payment in full of the Settlement Party Payment, the Releasing Parties and the Settlement Parties shall be mutually released as set forth in Article 10.3 of the Plan.

4.3 Liquidating Trust. On the Effective Date, the Liquidating Trust will be formed pursuant to the Liquidating Trust Agreement to receive and administer the Liquidating Trust Assets. In addition, the Liquidating Trust shall serve as a successor to the Debtors pursuant to sections 1123(a)(5)(B) and (b)(3)(B) of the Bankruptcy Code to: (a) administer the terms of the Plan, including making payments in accordance with Article 7 to all Holders of Allowed Claims and Interests; (b) make distributions pursuant to the Plan and the Liquidating Trust Agreement; (c) assert any Debtors' Retained Cause of Action that constitutes a Liquidating Trust Asset on behalf of the Debtors and their Estates; and (d) take such other action as may be authorized by the Liquidating Trust Agreement, including objecting to any and all Claims other than Professional Fee Claims.

Except as otherwise provided in the Plan or the Plan Supplement, or in any agreement, instrument, or other document incorporated in the Plan, on the Effective Date, all of the Liquidating Trust Assets shall automatically vest in the Liquidating Trust free and clear of all Liens, Claims, interests, charges, or other encumbrances. On and after the Effective Date, except as otherwise provided in the Plan, the Liquidating Trustee may use, acquire, or dispose of property and compromise or settle any Claims, Interests, or Causes of Action without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules, except as otherwise provided in the Liquidating Trust Agreement.

Upon the transfer of the Liquidating Trust Assets, as more fully set forth in the Liquidating Trust Agreement, the Debtors will have no reversionary or further interest in or with respect to the Liquidating Trust Assets. For U.S. federal income tax purposes, the Liquidating Trust Beneficiaries will be treated as grantors and owners thereof and it is intended that the Liquidating Trust be classified as a liquidating trust under Section 301.7701-4 of the Treasury Regulations. Accordingly, for U.S. federal income tax purposes, it is intended that the Liquidating Trust Beneficiaries be treated as if they had received an interest in the Liquidating Trust Assets and then contributed such interests to the Liquidating Trust.

On the Effective Date, the authority, power, and incumbency of the persons acting as managers, directors, and officers of the Debtors shall be deemed to have resigned and the Liquidating Trustee shall be appointed as the sole manager, director, and/or officer of the Debtors and shall succeed to the powers of the Debtors' managers, directors, and officers. From and after the Effective Date, the Liquidating Trustee shall be the sole representative of, and shall act for, the Debtors' Estates. The Liquidating Trustee, as applicable, shall be deemed to be substituted in lieu of the Debtors as the proper party in interest in all matters, including (a) motions, contested matters, and adversary proceedings pending in the Bankruptcy Court, and (b) all matters pending in any courts, tribunals, forums, or administrative proceedings outside of the

Bankruptcy Court, in each case without the need or requirement for the Liquidating Trustee to file motions or substitutions of parties or counsel in any such matter.

4.4 Preservation of Debtors' Retained Causes of Action. Except as otherwise provided in this Plan, an agreement or document entered into in connection with the Plan, or in a Final Order of the Bankruptcy Court, pursuant to section 1123(b) of the Bankruptcy Code and as set forth more fully in the Disclosure Statement, the Debtors reserve and, as of the Effective Date, assign to the Liquidating Trust the Debtors' Retained Causes of Action identified in the Plan Supplement. On and after the Effective Date, the Liquidating Trustee, as appropriate may pursue the Debtors' Retained Causes of Action on behalf of and for the benefit of the Liquidating Trust Beneficiaries.

No Entity may rely on the absence of a specific reference in the Plan, the Plan Supplement, or the Disclosure Statement to any Debtors' Retained Cause of Action against it as any indication that the Liquidating Trustee will not pursue any and all available Causes of Action against it. Unless any Cause of Action against an Entity is expressly waived, relinquished, exculpated, released, compromised, or settled in the Plan or a Final Order of the Bankruptcy Court, the Litigation Trustee expressly reserves all Debtors' Retained Causes of Action for later adjudication, and, therefore no preclusion doctrine, including the doctrines of res judicata, collateral estoppel, issue preclusion, claim preclusion (judicial, equitable, or otherwise), or laches, shall apply to such Debtors' Retained Causes of Action upon, after, or as a consequence of Plan confirmation or the Effective Date.

The Debtors or the Liquidating Trustee, as applicable, reserve such Debtors' Retained Causes of Action notwithstanding the rejection of any Executory Contract or Unexpired Lease during the Chapter 11 Cases or pursuant to the Plan. The Liquidating Trustee shall retain and shall have, including through their authorized agents or representatives, the exclusive right, authority, and discretion to determine and to initiate, file, prosecute, enforce, abandon, settle, compromise, release, withdraw, or litigate to judgment any such Debtors' Retained Causes of Action and to decline to do any of the foregoing without the consent or approval of any third party or further notice to or action, order, or approval of the Bankruptcy Court.

Except as otherwise provided in the Plan, the Confirmation Order, or in any settlement agreement approved during the Chapter 11 Cases: (a) any and all rights, Claims, Causes of Action, defenses, and counterclaims of or accruing to the Debtors or their Estates with respect to the Debtors' Retained Causes of Action shall remain assets of and vest in the Liquidating Trust, whether or not litigation relating thereto is pending on the Effective Date, and whether or not any such rights, claims, Causes of Action, defenses, and counterclaims have been listed or referred to in the Plan, the Schedules, or any other document filed with the Bankruptcy Court; and (b) neither the Debtors nor the Liquidating Trust waive, relinquish, or abandon (nor shall they be estopped or otherwise precluded from asserting) any right, Claim, Cause of Action, defense, or counterclaim with respect to the Debtors' Retained Causes of Action that constitutes Property of the Estates: (i) whether or not such right, Claim, Cause of Action, defense, or counterclaim has been listed or referred to in the Plan or the Schedules, or any other document filed with the Bankruptcy Court, (ii) whether or not such right, Claim, Cause of Action, defense, or counterclaim is currently known to the Debtors, and (iii) whether or not a defendant in any litigation relating to such right, Claim, Cause of Action, defense, or counterclaim filed a Proof of

Claim in the Chapter 11 Cases, filed a notice of appearance or any other pleading or notice in the Chapter 11 Cases, voted for or against the Plan, or received or retained any consideration under the Plan. Without in any manner limiting the generality of the foregoing, notwithstanding any otherwise applicable principle of law or equity, including, without limitation, any principles of judicial estoppel, res judicata, collateral estoppel, issue preclusion, or any similar doctrine, the failure to list, disclose, describe, identify, or refer to a right, Claim, Cause of Action, defense, or counterclaim with respect to the Debtors' Retained Causes of Action, or potential right, Claim, Cause of Action, defense, or counterclaim with respect to the Debtors' Retained Causes of Action, in the Plan, the Schedules, or any other document filed with the Bankruptcy Court shall in no manner waive, eliminate, modify, release, or alter the Debtors' or the Liquidating Trustee's, as applicable, right to commence, prosecute, defend against, settle, and realize upon any rights, Claims, Causes of Action, defenses, or counterclaims with respect to the Debtors' Retained Causes of Action that the Debtors or the Liquidating Trust has, or may have, as of the Confirmation Date. The Liquidating Trustee may commence, prosecute, defend against, settle, and realize upon any rights, Claims, Causes of Action, defenses, and counterclaims with respect to the Debtors' Retained Causes of Action in its sole discretion, in accordance with what is in the best interests, and for the benefit, of the Debtors' Estates.

4.5 Authorization and Issuance of Reorganized HGE Common Stock. On the Effective Date, 1,000 shares of the Reorganized HGE Common Stock, representing 100% of the equity of Reorganized HGE, shall be issued to the Plan Sponsor or an entity designated by the Plan Sponsor, in consideration for the Plan Sponsor Consideration and to the Senior DIP Lender, to the extent that it exercises the Subscription Option. The Reorganized HGE Common Stock shall be free and clear of all Liens, Claims, interests, and encumbrances of any kind. All the shares of Reorganized HGE Common Stock issued pursuant to the Plan shall be duly authorized, validly issued, fully paid, and non-assessable. On the Effective Date, none of the Reorganized HGE Common Stock will be listed on a national securities exchange. Reorganized HGE may take all necessary actions, if applicable, after the Effective Date to suspend any requirement to (a) be a reporting company under the Securities Exchange Act, and (b) file reports with the Securities and Exchange Commission or any other entity or party.

4.6 Contribution of Guidepost Global Assets. On the Effective Date, Guidepost Global will contribute the Guidepost Global Assets to Reorganized HGE, for the benefit of Plan Sponsor.

4.7 Assignment of Transferred Executory Contracts / Unexpired Leases to Guidepost Global. Unless previously assumed and assigned prior to the Effective Date or otherwise the subject of a motion or notice to assume or assume and assign filed on or before the Effective Date, on the Effective Date, the Transferred Executory Contracts / Unexpired Leases shall be assigned to Guidepost Global, CEA, and/or TNC, notwithstanding any anti-assignment and/or change of control provisions contained in such Executory Contracts and Unexpired Leases. Guidepost Global, CEA, and/or TNC, as applicable, shall be responsible for the payment of any Cure Claims and Administrative Expense Claims arising from any Transferred Executory Contract / Unexpired Lease.

4.8 Transfer of Designated EB-5 Entities to Guidepost Global. On the Effective Date, in consideration for Guidepost Global funding the Junior DIP Loan and contributing the

Guidepost Global Assets, the Debtors will transfer the Designated EB-5 Entities (but not their assets, except as otherwise set forth in this section or in the Plan Supplement) to Guidepost Global free and clear of all liens, Claims, encumbrances, and other interests in the Designated EB-5 Entities; provided, however, such transfer shall not be free and clear of the Limited EB-5 Interests and all EB-5 Investors in the Designated EB-5 Entities shall retain their Limited EB-5 Interests in the Designated EB-5 Entities, notwithstanding any provision of this Plan to the contrary. The Debtors shall cooperate in good faith and execute, acknowledge, and deliver all such further documents, instruments, and assurances, and take all such further actions as may be reasonably necessary or desirable to effectuate and facilitate the transfer contemplated by this section. Following the Effective Date, Reorganized HGE and/or the Liquidating Trust, upon request by Guidepost Global, Yu Capital, TNC, or EB5AN, shall cooperate in good faith to promptly execute and deliver any additional documents or perform any acts that may be required to carry out the intent and purpose of this section and to complete the transfer in accordance with its terms; provided that the requesting party shall pay for Reorganized HGE's or the Liquidating Truste's documented costs in connection with same. Custody and control of all business records, documents, financial records, and related records of the Designated EB-5 Entities shall be transferred to Guidepost Global. Guidepost Global shall assume the obligation to provide the EB-5 Investors with the Immigration Information. Guidepost Global shall, promptly after the Confirmation Date, provide access to the Immigration Information to the EB-5 Investors individually through a data room or similar shared electronic storage site and shall cooperate in good faith with all EB-5 Investors with respect thereto, including (without limitation) by responding promptly to reasonable requests of EB-5 Investors for additional documents or certifications within their capacity or control and using commercially reasonable efforts to promptly obtain and provide to EB-5 Investors required Immigration Information from third parties, if applicable. Nothing in this section or the Plan shall modify the rights or obligations of any other parties to the EB-5 Investors, including (without limitation) pursuant to the applicable limited liability company agreements of the Designated EB-5 Entities.

4.9 Cancellation and Surrender of Securities and Agreements. On the Effective Date, all Equity of Higher Ground Education and each other Debtor identified in the Plan Supplement shall be retired, cancelled, extinguished, and/or discharged in accordance with the terms of the Plan. Except as otherwise provided in the Plan or the Plan Supplement, on the Effective Date: (a) the obligations of the Debtors under any certificate, share, note, bond, indenture, purchase right, option, warrant, or other instrument or document, directly or indirectly, evidencing or creating any indebtedness or obligation of or ownership interest in the Debtors giving rise to any Claim or Equity Interest shall be cancelled as to the Debtors and Reorganized HGE shall not have any continuing obligations thereunder and (b) the obligations of the Debtors pursuant, relating, or pertaining to any agreements, indentures, certificates of designation, bylaws, or certificate or articles of incorporation or similar documents governing the shares, certificates, notes, bonds, purchase rights, options, warrants, or other instruments or documents evidencing or creating any indebtedness or obligation of the Debtors shall be released and discharged.

4.10 Release of Liens. Upon request by the Debtors, Reorganized HGE, the Liquidating Trustee, or the Plan Sponsor, any Person holding a Lien in any of the Debtors' Property shall execute any lien release or similar document(s) required to implement the Plan or reasonably requested by the Debtors, Reorganized HGE, the Liquidating Trustee, or the Plan

Sponsor in a prompt and diligent manner. Notwithstanding the foregoing, any of the Debtors, Reorganized HGE, the Liquidating Trustee, and the Plan Sponsor are authorized to execute any lien release or similar document(s) required to implement the Plan.

4.11 Vesting of Reorganized HGE Assets and Operation of Businesses into Reorganized HGE. On the Effective Date, except as otherwise expressly provided in the Plan or Confirmation Order, the Reorganized HGE Assets shall vest or re-vest in Reorganized HGE, in each instance free and clear of all Liens, Claims, interests, and encumbrances of any kind. The Reorganized HGE Subsidiaries that are not Designated EB-5 Entities shall be retained by Reorganized HGE. To the extent not prohibited by applicable non-bankruptcy law, all licenses, permits, certificates of occupancy, and similar rights and privileges in the name of any of the Reorganized HGE Subsidiaries that are required by any federal, state, or local governmental agency in order for Reorganized HGE to conduct education-related operations at the locations operated by Reorganized HGE prior to the Effective Date shall be deemed assumed by the Debtors without further action on the Effective Date pursuant to the Confirmation Order.

Neither the issuance of Reorganized HGE Common Stock nor any transfer of Property through the Plan shall result in Reorganized HGE, or any of its subsidiaries or affiliates, (a) having any liability or responsibility for any Claim against or Interest in the Debtors, the Debtors' Estates, or any Insider of the Debtors, or (b) having any liability or responsibility to the Debtors, except as expressly provided in the Plan. Without limiting the effect or scope of the foregoing, and to the fullest extent permitted by applicable laws, neither the issuance of Reorganized HGE Common Stock nor the transfer of assets contemplated in the Plan shall subject Reorganized HGE or its properties, subsidiaries, assets, affiliates, successors, or assigns to any liability for Claims against the Debtors' interests in such assets by reason of such issuance of Reorganized HGE Common Stock or transfer of assets under any applicable laws, including, without limitation, any successor liability, except as expressly provided in the Plan.

On the Effective Date, except as otherwise provided in the Plan, Reorganized HGE may operate its business and may use, acquire, or dispose of any and all of its property, without supervision of or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules, except as expressly provided in the Plan.

4.12 Satisfaction of Claims or Interests. Unless otherwise provided in the Plan, any distributions and deliveries to be made on account of Allowed Claims shall be in full and final satisfaction, release, settlement, and discharge of such Allowed Claims.

4.13 Continuation of Bankruptcy Injunction or Stays. All injunctions or stays provided for in the Chapter 11 Cases under sections 105 or 362 of the Bankruptcy Code, or otherwise, and in existence on the Confirmation Date, shall remain in full force and effect until the Effective Date.

4.14 Administration Pending Effective Date. Prior to the Effective Date, the Debtors shall continue to operate their businesses as debtors-in-possession, subject to all applicable requirements of the Bankruptcy Code and the Bankruptcy Rules. After the Effective Date, Reorganized HGE may operate their businesses, and may use, acquire, and dispose of Reorganized HGE Assets free of any restrictions of the Bankruptcy Code or the Bankruptcy

Rules, but subject to the continuing jurisdiction of the Bankruptcy Court as set forth in Article 12 hereof.

4.15 Exemption From Securities Laws. Any rights issued under, pursuant to or in effecting the Plan, including, without limitation, the Reorganized HGE Common Stock and the offering and issuance thereof by any party, including without limitation the Debtors or the Estate, shall be exempt from Section 5 of the Securities Act of 1933, if applicable, and from any state or federal securities laws requiring registration for offer or sale of a security or registration or licensing of an issuer of, underwriter of, or broker or dealer in, a security, and shall otherwise enjoy all exemptions available for Distributions of securities under a plan of reorganization in accordance with all applicable law, including without limitation section 1145 of the Bankruptcy Code. If the issuance of the Reorganized HGE Common Stock does not qualify for an exemption under section 1145 of the Bankruptcy Code, the Reorganized HGE Common Stock shall be issued in a manner, which qualifies for any other available exemption from registration, whether as a private placement under Rule 506 of the Securities Act, Section 4(2) of the Securities Act, and/or the safe harbor provisions promulgated thereunder.

4.16 "Change of Control" Provisions. For purposes of effectuating the Plan, none of the transactions contemplated herein shall constitute a change of control under any agreement, contract, or document of the Debtors, or create, or be deemed to create, any right or any other claim in connection therewith based upon a provision related to a "change of control," or comparable term in any Executory Contract or Unexpired Lease being assigned and/or assumed pursuant to the Plan.

4.17 Substantive Consolidation of the Debtors for Voting and Distribution Purposes Only. On and after the Effective Date, and solely for purposes of voting on, and making distributions under, the Plan, each and every Claim in the Debtors' Chapter 11 Cases against any of the Debtors shall be deemed filed against the consolidated Debtors and shall be deemed a single consolidated Claim against and obligation of the consolidated Debtors. Such limited consolidation shall in no manner affect or alter (other than for Plan voting and distribution purposes) (a) the legal and corporate structures of the Debtors or Reorganized HGE, or (b) pre- and post-Petition Date Liens, guarantees, and security interests that are required to be maintained for any reason. From and after the Effective Date, Reorganized HGE and each of the Reorganized HGE Subsidiaries will be deemed a separate and distinct entity, properly capitalized, vested with all of the assets of such Debtor as they existed prior to the Effective Date and having the liabilities and obligations provided for under the Plan. Notwithstanding anything in this Article 4.17 to the contrary, all post-Effective Date Statutory Fees payable to the U.S. Trustee pursuant to 28 U.S.C. §1930, if any, shall be calculated on a separate legal entity basis for each Debtor.

4.18 Dissolution of Certain Debtors. On or after the Effective Date, certain of the Debtors may be dissolved without further action under applicable law, regulation, order, or rule, including any action by the stockholders, members, the board of directors, or similar governing body of the Debtors, Reorganized HGE, or the Liquidating Trustee. Reorganized HGE and the Liquidating Trustee shall have the power and authority to take any action necessary to wind down and dissolve the foregoing Debtors, and may, to the extent applicable: (a) file a certificate of dissolution for such entities, together with all other necessary corporate and company

documents, to effect the dissolution of such entities under the applicable laws of their states of formation; (b) complete and file all final or otherwise required federal, state, and local tax returns and pay taxes required to be paid for such Debtors, and pursuant to section 505(b) of the Bankruptcy Code, request an expedited determination of any unpaid tax liability of any of such Debtors, as determined under applicable tax laws; and (c) represent the interests of such Debtors before any taxing authority in all tax matters, including any action, proceeding or audit. For the avoidance of doubt, the Liquidating Trustee is not permitted to dissolve Reorganized HGE or the Reorganized HGE Subsidiaries.

4.19 Dissolution of the Committee and Cessation of Fee and Expense Payments. On the Effective Date, the Committee will dissolve, and the members of the Committee and the Committee's Professionals will cease to have any role arising from or relating to the Chapter 11 Cases; *provided* that the Committee shall have post-Effective Date standing to object to Administrative Expense Claims and Professional Fee Claims and shall be entitled to file a Professional Fee Claim for services rendered to the Committee before the Effective Date, subject to rights of any party in interest to object thereto. Nothing in the Plan shall prohibit or limit the ability of the Debtors' or Committee's Professionals to represent either the Liquidating Trustee or to be compensated or reimbursed per the Plan and the Liquidating Trust Agreement in connection with such representation.

ARTICLE 5
CORPORATE GOVERNANCE AND MANAGEMENT OF REORGANIZED HGE

5.1 Corporate Action and Existence. The Debtors shall deliver all documents and perform all actions reasonably contemplated with respect to implementation of the Plan. The Debtors, or their designees, are authorized (a) to execute on behalf of the Debtors, in a representative capacity and not individually, any documents or instruments after the Confirmation Date or at the Closing that may be necessary to consummate the Plan and (b) to undertake any other action on behalf of the Debtors to consummate the Plan. Each of the matters provided for under the Plan involving the corporate structure of the Debtors or corporate action to be taken by or required of the Debtors will, as of the Effective Date, be deemed to have occurred and be effective as provided herein, and shall be authorized, approved, and (to the extent taken before the Effective Date) ratified in all respects without any requirement of further action by stockholders, creditors, or directors of the Debtors. On the Effective Date, all matters provided for in the Plan involving the corporate structure of Reorganized HGE, and all corporate actions required by the Debtors, their Estates, and Reorganized HGE in connection with the Plan, shall be deemed to have occurred and shall be in effect, without any requirement of further action by the Debtors, their Estates, or Reorganized HGE.

Upon the Effective Date, and without any further action by the shareholders, directors, or officers of Reorganized HGE, Reorganized HGE's Corporate Documents shall be deemed amended (a) to the extent necessary, to incorporate the provisions of the Plan, and (b) to prohibit the issuance by Reorganized HGE of nonvoting securities to the extent required under section 1123(a)(6) of the Bankruptcy Code, subject to further amendment of such Corporate Documents as permitted by applicable law, and to the extent such documents are amended, such documents are deemed to be amended pursuant to the Plan and require no further action or

approval other than any requisite filings required under applicable state, provincial or federal law. The Corporate Documents shall be filed with the Plan Supplement.

Except as otherwise provided in the Plan, each Debtor shall continue to exist after the Effective Date as a separate corporate entity, limited liability company, partnership, or other form, as the case may be, with all the powers of a corporation, limited liability company, partnership, or other form, as the case may be, pursuant to the applicable law in the jurisdiction in which each applicable Debtor is incorporated or formed and pursuant to its certificate of incorporation and bylaws (or other formation documents) in effect prior to the Effective Date, except to the extent such certificate of incorporation and bylaws (or other formation documents) are amended under the Plan, and to the extent such documents are amended, such documents are deemed to be amended pursuant to the Plan and require no further action or approval (other than any requisite filings required under applicable state, provincial, or federal law). Prior to the Effective Date, the Debtors may engage in such corporate and financial transactions, including mergers, asset transfers, consolidations, amalgamations, separations, series organizations, reorganization and otherwise for the purposes of optimizing the post Effective Date corporate and tax structure of Reorganized HGE. If proposed prior to the Effective Date, any such transaction will be subject to Court approval, if such approval would be necessary under the Bankruptcy Code.

5.2 Management and Board of Reorganized HGE. In accordance with Section 1129(a)(5)(A) of the Bankruptcy Code, the Debtors will disclose in the Plan Supplement the identities of those individuals proposed to serve, following the Effective Date, as directors and officers of Reorganized HGE and the Reorganized HGE Subsidiaries. Upon the Effective Date, the current members of the Debtors' board of directors and officers shall no longer serve in any such capacity with Reorganized HGE and shall be discharged of all duties in connection therewith.

5.3 Disclosure of any Insiders to be Employed or Retained by Reorganized HGE. In accordance with Section 1129(a)(5)(B) of the Bankruptcy Code, the Debtors will disclose on or before the Confirmation Date the identity of any Insider that will be employed or retained by Reorganized HGE, and the nature of any compensation for such Insider.

ARTICLE 6
VOTING

6.1 Voting Generally. Prior to the Voting Deadline, the Debtors will deliver ballots and solicit the votes of each Holder of an Allowed Claim in an Impaired Class which is entitled to vote under the Plan. Each such Holder is entitled to vote separately to accept or reject the Plan and to indicate such vote on a duly executed and delivered ballot.

6.2 Deemed Acceptance. If Holders of Claims in a particular Impaired Class of Claims are given the opportunity to vote to accept or reject this Plan and notified that a failure of any Holders of Claims in such Impaired Class of Claims to vote to accept or reject this Plan would result in such Impaired Class of Claims being deemed to have accepted this Plan, but no

Holders of Claims in such Impaired Class of Claims vote to accept or reject this Plan, then such Class of Claims shall be deemed to have accepted this Plan.

6.3 Nonconsensual Confirmation. If any Impaired Class entitled to vote shall not accept the Plan by the requisite statutory majorities provided in section 1126 of the Bankruptcy Code, or if any Impaired Class is deemed to have rejected the Plan, the Proponents jointly reserve the right (a) to undertake to have the Bankruptcy Court confirm the Plan under section 1129(b) of the Bankruptcy Code and (b) to amend the Plan to the extent necessary to obtain entry of the Confirmation Order.

ARTICLE 7
DISTRIBUTIONS UNDER THE PLAN

7.1 Distributions to Holders of Allowed Claims Only. Until a Disputed Claim becomes an Allowed Claim, distributions of Cash and/or other Instruments or Property otherwise available to the Holder of such Claim shall not be made. Prior to the Effective Date, Holders of Allowed Claims shall be required to provide the Debtors an Internal Revenue Service Form W-9 (or, if applicable, an appropriate Internal Revenue Service Form W-8). After the Effective Date, Holders of Allowed Claims shall be required to provide the Liquidating Trustee an Internal Revenue Service Form W-9 (or, if applicable, an appropriate Internal Revenue Service Form W-8).

7.2 Delivery of Distributions.

7.2.1 In General. Subject to Bankruptcy Rule 9010 and except as otherwise provided in this Plan, all distributions to any Holder of an Allowed Claim including, without limitation, distributions of Reorganized HGE Common Stock, and, to the extent applicable, Cash, to Holders of Allowed Claims, shall be made at the address of such Holder as set forth in the Debtors' books and records and/or on the Schedules filed with the Bankruptcy Court unless the Debtors, Reorganized HGE, or the Liquidating Trustee have been notified in writing of a change of address including, without limitation, by the filing of a Proof of Claim by such Holder that contains an address for such Holder different from the address reflected on such books and records or Schedules for such Holder.

7.2.2 Timing of Distributions. In the event that any payment or act under the Plan is required to be made or performed on a date that is not a Business Day, then the making of such payment or the performance of such act may be completed on the next succeeding Business Day, and if so completed shall be deemed to have been completed as of the required date.

7.2.3 Distributions of Unclaimed Property. In the event that any distribution to any Holder is returned as undeliverable, the Liquidating Trustee shall use reasonable efforts to determine the current address of such Holder, but no distribution to such Holder shall be made unless and until the Liquidating Trustee has determined the then current address of such Holder, at which time such distribution shall be made to such Holder without interest or accruals of any kind. Such distributions shall be deemed unclaimed

property under section 347(b) of the Bankruptcy Code on the six-month anniversary of the date of the attempted delivery of such distribution. After that date, all unclaimed property or interest in property shall revert to Reorganized HGE or the Liquidating Trust and the Claim of any Holder to such property or interest in property shall be discharged and forever barred.

7.3 Time Bar to Cash Payments. Checks issued by Reorganized HGE or the Liquidating Trust on account of Allowed Claims shall be null and void if not negotiated within ninety (90) days from and after the date of issuance thereof. Holders of Allowed Claims shall make all requests for reissuance of checks to Reorganized HGE or the Liquidating Trust. Any Claim in respect of a voided check must be made on or before the six-month anniversary of the date of issuance. After such date, all Claims and respective voided checks shall be discharged and forever barred and Reorganized HGE or the Liquidating Trust, as applicable, shall retain all monies related thereto.

7.4 Setoffs. The Debtors, Reorganized HGE, or the Liquidating Trust may, but shall not be required to, set off or recoup against any Allowed Claim, and the payments or other distributions to be made pursuant to the Plan in respect of such Allowed Claim, any claims, rights or Causes of Action of any nature whatsoever that the Debtors, Reorganized HGE, or the Liquidating Trust may have against the Holder of such Claim; *provided*, *however*, that neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by the Debtors, Reorganized HGE, or the Liquidating Trust of any such claims, rights, or Causes of Action.

ARTICLE 8
PROCEDURES FOR DISPUTED CLAIMS

8.1 Resolution of Disputed Claims. Except as set forth in any order of the Bankruptcy Court (including prior bar date orders), any Holder of a Claim against the Debtors shall file a Proof of Claim with the Bankruptcy Court or with the agent designated by the Debtors for this purpose on or before the Claims Bar Date. The Debtors prior to the Effective Date, and thereafter Reorganized HGE or the Liquidating Trustee, shall have the exclusive authority to file objections to Proofs of Claim on or before the Claims Objection Deadline, and to settle, compromise, withdraw, or litigate to judgment objections to any and all Claims, regardless of whether classified or otherwise. From and after the Effective Date, Reorganized HGE or the Liquidating Trustee may settle or compromise any Disputed Claim without approval of the Bankruptcy Court.

8.2 Estimation of Claims. Any Debtor may, at any time, request that the Bankruptcy Court estimate any contingent or unliquidated Claim pursuant to section 502(c) of the Bankruptcy Code, regardless of whether such Debtor has previously objected to such Claim or whether the Bankruptcy Court has ruled on such objection, and the Bankruptcy Court shall retain jurisdiction to estimate any Claim at any time during litigation concerning any objection to any Claim, including during the pendency of any appeal related to any such objection. In the event the Bankruptcy Court estimates any contingent or unliquidated Claim, that estimated amount shall constitute either the Allowed amount of such Claim or a maximum limitation on such Claim, as determined by the Bankruptcy Court. If the estimated amount constitutes a maximum

limitation on such Claim, the Debtors may elect to pursue any supplemental proceedings to object to any ultimate payment on such Claim. All of the aforementioned objection, estimation, and resolution procedures are cumulative and are not necessarily exclusive of one another. Claims may be estimated and thereafter resolved by any permitted mechanism.

8.3 No Partial Distributions Pending Allowance. Notwithstanding any other provision in the Plan, except as otherwise agreed by the Debtors, the Liquidating Trustee, or Reorganized HGE, no partial payments or distributions shall be made with respect to a Disputed Claim unless and until all objections to such Disputed Claim have been settled or withdrawn or have been determined by a Final Order.

8.4 Distributions After Allowance. To the extent that a Disputed Claim becomes an Allowed Claim, the Liquidating Trustee or Reorganized HGE, as applicable, shall distribute to the Holder thereof the distributions, if any, to which such Holder is then entitled under the Plan. Any such distributions shall be made in accordance with and at the time mandated by the Plan. No interest shall be paid on any Disputed Claim that later becomes an Allowed Claim.

ARTICLE 9
EXECUTORY CONTRACTS AND UNEXPIRED LEASES

9.1 Assumption or Rejection of Executory Contracts and Unexpired Leases. As of the Effective Date, all Executory Contracts and Unexpired Leases, including the Reorganized HGE Contracts or Leases and Transferred Executory Contracts / Unexpired Leases, to which any Debtor is a party and which are included in the Plan Supplement, shall be, and shall be deemed to be, assumed or assumed and assigned in accordance with the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code. All Executory Contracts and Unexpired Leases not listed in the Plan Supplement, and not assumed or assumed and assigned prior to the Effective Date or otherwise the subject of a motion or notice to assume or assume and assign filed on or before the Effective Date, and that were not previously rejected, shall be rejected as of the Effective Date in accordance with the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code. Entry of the Confirmation Order by the Bankruptcy Court shall constitute approval of such assumptions or assumptions and assignments and rejections pursuant to sections 365 and 1123 of the Bankruptcy Code. Each Reorganized HGE Contract or Lease assumed or assumed and assigned pursuant to the Plan shall vest or re-vest in and be fully enforceable by Reorganized HGE in accordance with its terms, except as modified by the provisions of the Plan or any order of the Bankruptcy Court authorizing and providing for its assumption or assumption and assignment or applicable federal law.

9.2 Cure of Defaults of Assumed Executory Contracts and Unexpired Leases.

9.2.1 Except as otherwise specifically provided in the Plan, any monetary defaults under each Executory Contract and Unexpired Lease to be assumed or assumed and assigned pursuant to the Plan shall be satisfied, pursuant to section 365(b)(1) of the Bankruptcy Code, by payment of the default amount in Cash on the Effective Date or in the ordinary course of business, subject to the limitation described below, or on such other terms as the parties to such Executory Contract and Unexpired Lease may otherwise agree. Any and all Cure Claims related to designation of an Executory

Contract and Unexpired Lease by the Plan Sponsor shall be paid by the Plan Sponsor in addition to the funding of the Plan Sponsor Consideration. Any and all Cure Claims related to a Transferred Executory Contracts / Unexpired Leases shall be paid by Guidepost Global, CEA, or TNC, as applicable. In the event of a dispute regarding: (1) the amount of any payments to cure such a default, (2) the ability of Reorganized HGE or any assignee to provide "adequate assurance of future performance" (within the meaning of section 365 of the Bankruptcy Code) under the Executory Contract or Unexpired Lease to be assumed or assumed and assigned, or (3) any other matter pertaining to assumption and/or assumption, the cure payments required by section 365(b)(1) of the Bankruptcy Code shall be made following the entry of a Final Order or orders resolving the dispute and approving the assumption or assumption and assignment; *provided*, *however*, that based on the Bankruptcy Court's resolution of any such dispute, the applicable Debtor or Reorganized HGE shall have the right, within 14 days after the entry of such Final Order and subject to approval of the Bankruptcy Court pursuant to section 365 of the Bankruptcy Code, to reject the applicable Executory Contract and Unexpired Lease.

9.2.2 Assumption or assumption and assignment of any Executory Contract and Unexpired Lease pursuant to the Plan or otherwise shall result in the full release and satisfaction of any Claims or defaults, whether monetary or nonmonetary, including defaults of provisions restricting the change in control or ownership interest composition or other bankruptcy-related defaults, arising under any assumed or assumed and assigned Executory Contract and Unexpired Lease at any time prior to the effective date of assumption and/or assignment. Any Proofs of Claim filed with respect to an Executory Contract and Unexpired Lease that has been assumed or assumed and assigned shall be deemed disallowed and expunged, without further notice to or action, order, or approval of the Bankruptcy Court.

9.3 Rejection of Compensation and Benefit Programs. Except as set forth in Article 9.5 of this Plan, all employment, retirement, indemnification, and other compensation or benefits agreements or arrangements shall be rejected, and neither the Plan Sponsor nor Reorganized HGE (nor its Subsidiaries) shall have any obligations in connection with any such employment, retirement, indemnification, and other compensation or benefits agreements or arrangements following the Effective Date.

9.4 Pass-Through Assets. Any rights or arrangements or other assets necessary or useful to the operation of the Debtors' business that are not Designated EB-5 Entities or Liquidating Trust Assets (the "Pass-Through Assets"), shall, in the absence of any other treatment, but subject to the further agreement and consent of Plan Sponsor with respect to any such rights or arrangements or other assets, be passed through the bankruptcy proceedings for the benefit of Reorganized HGE (if constituting Reorganized HGE Assets) and shall otherwise be unaltered and unaffected by the bankruptcy filings or the Chapter 11 Cases.

9.5 D&O Insurance Policies. Notwithstanding anything to the contrary herein, each of the D&O Insurance Policies and any agreements, documents, or instruments relating thereto issued to or entered into by the Debtors prior to the Petition Date shall not be considered Executory Contracts and shall neither be assumed nor rejected by the Debtors; provided,

however, that to the extent a court of competent jurisdiction determines that any D&O Insurance Policy is an Executory Contract, such D&O Policy shall be assumed by Debtors and assigned to the Liquidating Trust as of the Effective Date. Subject to the occurrence of the Effective Date, the entry of the Confirmation Order shall constitute approval of such assumption and assignment pursuant to section 365 of the Bankruptcy Code. Unless otherwise determined by the Bankruptcy Court pursuant to a Final Order or agreed by the parties thereto prior to the Effective Date, no payments are required to cure any defaults of the Debtors existing as of the Confirmation Date with respect to the D&O Insurance Policies, and prior payments for premiums or other charges made prior to the Petition Date under or with respect to the D&O Insurance Policies shall be indefeasible. Nothing in the Plan, the Plan Supplement, the Confirmation Order, or any other order of the Bankruptcy Court, (a) alters, modifies, or otherwise amends the terms and conditions of (or the coverage provided by) the D&O Insurance Policies or (b) alters or modifies the duty, if any, that the insurers or third-party administrators pay claims covered by the D&O Insurance Policies. Except as otherwise provided in the Plan, distributions to Holders of Allowed Claims shall be in accordance with the provisions of D&O Insurance Policies, if applicable. For the avoidance of doubt, neither the Plan Sponsor nor Reorganized HGE shall have any obligations or personal or direct or indirect liability whatsoever in connection with any the foregoing, including, without limitation, any employment, retirement, indemnification, and other agreements or arrangements, following the Effective Date, and the sole recourse of any and all Persons and the sole source of any recovery in connection therewith (if any) shall be against the D&O Insurance Policy.

9.6 Modifications, Amendments, Supplements, Restatements, or Other Agreements.

9.6.1 Unless otherwise provided in the Plan, each Executory Contract or Unexpired Lease that is assumed or assumed and assigned shall include all modifications, amendments, supplements, restatements, or other agreements that in any manner affect such Executory Contract or Unexpired Lease, and all Executory Contracts or Unexpired Leases related thereto, if any, including all easements, licenses, permits, rights, privileges, immunities, options, rights of first refusal, and any other interests, unless any of the foregoing agreements has been previously rejected or repudiated or is rejected or repudiated under the Plan.

9.6.2 Modifications, amendments, supplements, and restatements to prepetition Executory Contracts or Unexpired Leases that have been executed by the Debtors during the Chapter 11 Cases shall not be deemed to alter the prepetition nature of the Executory Contract or Unexpired Lease, or the validity, priority, or amount of any Claims that may arise in connection therewith.

9.7 Bar Date for Filing Claims for Rejection Damages. If the rejection of an Executory Contract and Unexpired Lease pursuant to the Plan gives rise to a Claim, a Proof of Claim must be served upon the Debtors and the Debtors' counsel within 30 days after notice of entry of the Effective Date. Any such Claim not served within such time period will be forever barred. Each such Claim will constitute a General Unsecured Claim, to the extent such Claim is Allowed by the Bankruptcy Court.

9.8 Reservation of Rights. Nothing contained in the Plan shall constitute an admission by the Debtors that any Executory Contract or Unexpired Lease is in fact an Executory Contract or Unexpired Lease or that Reorganized HGE has any liability thereunder. If there is a dispute regarding whether a contract or lease is or was executory or unexpired at the time of assumption or rejection, the Debtors, Reorganized HGE, Guidepost Global, CEA, or TNC, as applicable, shall have 30 days following entry of a Final Order resolving such dispute to alter their treatment of such contract or lease.

ARTICLE 10

SETTLEMENT, RELEASES, INJUNCTIONS, AND DISCHARGE

10.1 Comprise and Settlement of Claims, Interests, and Controversies.

Unless otherwise set forth in the Plan, pursuant to section 1123 of the Bankruptcy Code, and in consideration for the classification, distributions, releases, and other benefits provided under the Plan, upon the Effective Date, the provisions of the Plan shall constitute a good-faith compromise and settlement of all Claims and Interests, and controversies relating to the contractual, legal, and subordination rights that a Holder of a Claim or Interest may have with respect to any Allowed Claim or Interest, or any distribution to be made on account of such Allowed Claim or Interest. The Plan shall be deemed a motion to approve the good faith compromise and settlement of all such Claims, Interests, and controversies pursuant to Bankruptcy Rule 9019. The entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of the compromise or settlement of all such Claims, Interests, and controversies, as well as a finding by the Bankruptcy Court that such compromise or settlement is in the best interests of the Debtors, their Estates, and Holders of Claims and Interests and is fair, equitable, and reasonable. In accordance with the provisions of the Plan, pursuant to Bankruptcy Rule 9019, without any further notice to or action, order, or approval of the Bankruptcy Court, after the Effective Date, Reorganized HGE or the Liquidating Trust may compromise and settle Claims against, and Interests in, the Debtors and their Estates and Causes of Action against other Entities. Subject to Article 7 and Article 8 of the Plan, all distributions made to Holders of Allowed Claims and Allowed Interests, as applicable, in any Class are intended to be and shall be final.

10.2 Releases by the Debtors.

Notwithstanding anything contained in this Plan or the Confirmation Order to the contrary, pursuant to section 1123(b) of the Bankruptcy Code, in exchange for good and valuable consideration, including the obligations of the Debtors under this Plan and the contributions of the Released Parties in facilitating the reorganization of the Debtors and implementation of the Plan, the adequacy of which is hereby confirmed, on and after the Effective Date, each Released Party is hereby conclusively, absolutely, unconditionally, irrevocably, and forever released, waived, and discharged by and on behalf of each and all of the Debtors, their Estates, and if applicable, Reorganized HGE, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other Entities who may purport to assert any Claim or Cause of Action, directly or derivatively, by, through, for, or because of the foregoing Entities, from any and all Claims, Interests, obligations, rights, suits, damages, and Causes of Action whatsoever (including any derivative claims and Avoidance Actions, asserted or assertable on behalf of the Debtors, Reorganized HGE, the Liquidating Trustee, and the Debtors' Estates), whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, asserted or unasserted, accrued or unaccrued, existing or herein-after arising, whether in law or equity, whether sounding in tort or contract, whether arising under federal or state statutory or common law, or any other applicable international, foreign, or domestic law, rule, statute, regulation, treaty, right, duty, requirement, or otherwise, that such Holders or their Estates, Affiliates, heirs, executory, administrators, successors, assigns, managers, accountants, attorneys, representatives, consultants, agents, and any other Persons claiming under or through them would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the Holder of any Claim against or Interest in a Debtor or other Entity, or that any holder of any Claim against or Interest in a Debtor or other Entity could have asserted on behalf of the Debtors, Reorganized HGE, and their Estates, including without limitation, based on or relating to, or in any manner arising from, in whole or in part, among other things, the Debtors or their Estates (including the capital structure, management, ownership, or operation thereof), the Chapter 11 Cases, the RSA, Reorganized HGE (including the capital structure, management, ownership, or operation thereof), the purchase, sale, or rescission of any Security of the Debtors, Reorganized HGE, and the Debtors' Estates, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in this Plan, the business or contractual arrangements or interaction between or among any Debtor and any Released Party, the operations and financings in respect of the Debtors (whether before or after the Petition Date), the distribution of any Cash or other property of the Debtors to any Released Party, the assertion of enforcement of rights or remedies against the Debtors, the restructuring of any Claim or Interest before or during the Chapter 11 Cases, including all prior recapitalizations, restructurings, or refinancing efforts and transactions, any Securities issued by the Debtors and the ownership thereof, the Debtors' in- or out-of-court restructuring efforts, the decision to file the Chapter 11 Cases, any intercompany transactions, any related adversary proceedings, the formulation, documentation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Disclosure Statement, this Plan, the Plan Supplement, the RSA, the DIP Loans, DIP Financing Documents, or any Definitive Document, contract instrument, release, or other agreement or document created or entered into in connection with the Disclosure Statement, the DIP

Loans, the DIP Documents, this Plan, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of Consummation, the administration and implementation of this Plan, including the issuance or distribution of Securities pursuant to this Plan, or the distribution of property under this Plan or any other related agreement, or upon any other act, or omission, transaction, agreement, event, or other occurrence taking place on or before, in respect of the foregoing clause, the Effective Date.

Notwithstanding anything to the contrary in the foregoing, the Debtors do not, pursuant to the releases set forth above, release: (a) any Debtors' Retained Causes of Action or any Person or Entity that is the subject thereof; (b) any post-Effective Date obligations of any Person or Entity under this Plan, the Confirmation Order or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement this Plan or transactions thereunder; (c) the rights of any Holder of Allowed Claims to receive distributions under this Plan; or (d) the Non-Released D&Os.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the Debtor Release, which includes by reference each of the related provisions and definitions contained in this Plan, and further, shall constitute the Bankruptcy Court's finding that the Debtor Release is: (a) in exchange for the good and valuable consideration provided by the Released Parties, including, the Released Parties' contribution to facilitating the transactions contemplated in the Plan and implementing this Plan; (b) a good faith settlement and compromise of the Claims or Causes of Action released by the Debtor Release; (c) in the best interests of the Debtors and all Holders of Claims and Interests; (d) fair, equitable, and reasonable; (e) given and made after due notice and opportunity for a hearing; and (f) a bar to any of the Debtors, Reorganized HGE, or the Debtors' Estates asserting any Claim or Cause of Action released pursuant to the Debtor Release.

10.3 Releases by Releasing Parties.

Notwithstanding anything contained herein or the Confirmation Order to the contrary, pursuant to section 1123(b) of the Bankruptcy Code, to the maximum extent permitted by applicable law, in exchange for good and valuable consideration, including the obligations of the Debtors under this Plan and the contributions and services of the Released Parties in facilitating the reorganization of the Debtors and implementation of the Plan, the adequacy of which is hereby confirmed, on and after the Effective Date, each Released Party, is hereby conclusively, absolutely, unconditionally, irrevocably and forever, released, waived, and discharged by each and all of the Releasing Parties, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other Entities who may purport to assert any Cause of Action, directly or derivatively, by, through, for, or because of the foregoing Entities, from any and all claims and Causes of Action whatsoever (including any derivative claims, asserted or assertable on behalf of any of the Debtors, Reorganized HGE, and their Estates), obligations, rights, suits, or damages, whether liquidated or unliquidated, fixed, or contingent, matured, or unmatured, known or unknown, foreseen or unforeseen, asserted or unasserted, accrued or unaccrued, existing or herein after arising, whether in law or equity, whether sounding in tort or contract, whether arising under federal or state statutory or common law, or any

other applicable international, foreign, or domestic law, rule, statute, regulation, treaty, right, duty, requirement, or otherwise, that such Holders or their Estates, Affiliates, heirs, executory, administrators, successors, assigns, managers, accountants, attorneys, representatives, consultants, agents, and any other Persons claiming under or through them would have would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the Holder of any Claim against, or Interest in, the Debtors, Reorganized HGE, and their Estates, including without limitation, based on or relating to, or in any manner arising from, in whole or in part, among other things, the Debtors or their Estates (including the capital structure, management, ownership, or operation thereof), the Chapter 11 Cases, the Plan, the RSA, Reorganized HGE (including the capital structure, management, ownership, or operation thereof), the purchase, sale, or rescission of any Security of the Debtors, Reorganized HGE, and their Estates, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in this Plan, the business or contractual arrangements or interaction between or among any Debtor and any Released Party, the operations and financings in respect of the Debtors (whether before or after the Petition Date), the distribution of any Cash or other property of the Debtors to any Released Party, the assertion of enforcement of rights or remedies against the Debtors, the restructuring of any Claim or Interest before or during the Chapter 11 Cases including all prior recapitalizations, restructurings, or refinancing efforts and transactions, any Securities issued by the Debtors and the ownership thereof, the Debtors' in- or out-of-court restructuring efforts, intercompany transactions, the decision to file the Chapter 11 Cases, any related adversary proceedings, the formulation, documentation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Disclosure Statement, this Plan, the Plan Supplement, the RSA, the DIP Loans, DIP Financing Documents, or any Definitive Document, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of Consummation, the administration and implementation of this Plan, including the issuance or distribution of Securities pursuant to this Plan, or the distribution of property under this Plan or any other related agreement, or upon any other act, or omission, transaction, agreement, event, or other occurrence taking place on or before, in respect of the foregoing clause, the Effective Date; *provided* that the provisions of this Third-Party Release shall not operate to waive, release, or otherwise impair any Causes of Action arising from willful misconduct, actual or criminal fraud, or gross negligence of such applicable Released Party as determined by the Final Order of the Bankruptcy Court or any other court of competent jurisdiction.

In exchange for the foregoing Third-Party Release of the Settlement Parties, the Settlement Parties, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other entities who may purport to assert any causes of action, directly or derivatively, by, through, for, or because of the foregoing entities, shall be deemed to have released, and shall be permanently enjoined from any prosecution or attempted prosecution of, any and all claims, causes of action, interests, damages, remedies, demands, rights, actions, suits, debts, sums of money, obligations, judgments, liabilities, accounts, defenses, offsets, counterclaims, crossclaims, powers, privileges, licenses, liens, indemnities, guaranties, and franchises of any kind or character whatsoever, whether known or unknown, foreseen or unforeseen, now existing or hereafter arising, contingent or non-contingent, liquidated or unliquidated, choate or inchoate,

secured or unsecured, assertable, directly or derivatively, matured or unmatured, suspected or unsuspected, in contract, tort, law, equity, or otherwise, which any of them has or may have against the Releasing Parties. For the avoidance of doubt, the Settlement Parties and the Girns, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other entities who may purport to assert any causes of action, directly or derivatively, by, through, for, or because of the foregoing entities, shall be deemed to have released, and shall be permanently enjoined from any prosecution or attempted prosecution of, any and all claims, causes of action, interests, damages, remedies, demands, rights, actions, suits, debts, sums of money, obligations, judgments, liabilities, accounts, defenses, offsets, counterclaims, crossclaims, powers, privileges, licenses, liens, indemnities, guaranties, and franchises of any kind or character whatsoever, whether known or unknown, foreseen or unforeseen, now existing or hereafter arising, contingent or non-contingent, liquidated or unliquidated, choate or inchoate, secured or unsecured, assertable, directly or derivatively, matured or unmatured, suspected or unsuspected, in contract, tort, law, equity, or otherwise, which any of them has or may have against the other Settlement Parties and the Girns.

Notwithstanding anything to the contrary in the foregoing, the Releasing Parties do not, pursuant to the releases set forth above, release: (a) any Debtors' Retained Causes of Action; (b) any post-Effective Date obligations of any Person or Entity under this Plan, the Confirmation Order, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement this Plan or transactions thereunder; or (c) the rights of any Holder of Allowed Claims or Interests to receive distributions under this Plan.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of the Third-Party Release, which includes by reference each of the related provisions and definitions contained in this Plan, and further, shall constitute the Bankruptcy Court's finding that the Third-Party Release is: (a) consensual; (b) essential to the Confirmation of this Plan; (c) given in exchange for the good and valuable consideration provided by the Released Parties, including the Released Parties' contributions to facilitating the transactions contemplated in the Plan and implementing this Plan; (d) in the best interests of the Debtors and their Estates; (e) fair, equitable, and reasonable; (f) given and made after due notice and opportunity for a hearing; and (g) a bar to any of the Releasing Parties asserting any Claim or Cause of Action released pursuant to the Third-Party Release.

10.4 Exculpation.

To the fullest extent permitted by applicable law, no Exculpated Party will have or incur, and each Exculpated Party will be exculpated from, any Claim or Cause of Action arising from the Petition Date through the Effective Date in connection with or arising out of the administration of the Chapter 11 Cases, the formulation, documentation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Disclosure Statement, this Plan, the Plan Supplement, the RSA, the DIP Loans, DIP Financing Documents, or any Definitive Document, the filing of the Chapter 11 Cases, the solicitation of votes for, or Confirmation or Consummation of, this Plan, the funding of this Plan, the

DEBTORS EXHIBIT 1
Page 53 of 67

occurrence of the Effective Date, the administration of this Plan or the property to be distributed under this Plan, the issuance of Securities under or in connection with this Plan, the purchase, sale, or rescission of the purchase or sale of any Security of the Debtors or the Reorganized HGE, if applicable, in connection with this Plan or the transactions in furtherance of any of the foregoing, other than Claims or Causes of Action in each case arising out of or related to any act or omission of an Exculpated Party that is a criminal act or constitutes actual fraud, willful misconduct, or gross negligence as determined by a Final Order, but in all respects such Persons will be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities pursuant to this Plan. The Exculpated Parties have acted in compliance with the applicable provisions of the Bankruptcy Code with regard to the solicitation and distribution of Securities pursuant to this Plan and, therefore, are not, and on account of such distributions will not be, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of this Plan or such distributions made pursuant to this Plan, including the issuance of Securities thereunder. The exculpation will be in addition to, and not in limitation of, all other releases, indemnities, exculpations, and any other applicable law or rules protecting such Exculpated Parties from liability.

The Exculpated Parties have, and upon Confirmation shall be deemed to have, participated in good faith and in compliance with the applicable laws with regard to the solicitation of votes and distribution of consideration pursuant to this Plan and, therefore, are not, and on account of such distributions shall not be, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of this Plan or such distributions made pursuant to this Plan.

Solely with respect to the exculpation provisions, notwithstanding anything to the contrary in this Plan, each of the Exculpated Parties and the 1125(e) Exculpation Parties shall not incur liability for any Cause of Action or Claim related to any act or omission in connection with, relating to, or arising out of, in whole or in part, (a) the solicitation of acceptance or rejection of the Plan in good faith and in compliance with the applicable provisions of the Bankruptcy Code or (b) the participation, in good faith and in compliance with the applicable provisions of the Bankruptcy Code, in the offer, issuance, sale, or purchase of a security, offered or sold under the Plan. No Entity or Person may commence or pursue a Claim or Cause of Action of any kind against any of the Exculpated Parties or 1125(e) Exculpation Parties that arose or arises from, in whole or in part, a Claim or Cause of Action subject to the terms of this paragraph, without this Court (i) first determining, after notice and a hearing, that such Claim or Cause of Action represents a colorable Claim for actual fraud, gross negligence, or willful misconduct against any such Exculpated Party or 1125(e) Exculpation Party and such party is not exculpated pursuant to this provision; and (ii) specifically authorizing such Entity or Person to bring such Claim or Cause of Action against any such Exculpated Party or 1125(e) Exculpation Party. The Bankruptcy Court will have sole and exclusive jurisdiction to adjudicate the underlying colorable Claim or Causes of Action.

10.5 Injunction.

Except as otherwise expressly provided in this Plan or the Confirmation Order or for obligations or distributions issued or required to be paid pursuant to this Plan or the Confirmation Order, effective as of the Effective Date, all Entities that have held, hold, or may hold Claims, Interests, Causes of Action, or liabilities that have been released, discharged, or are subject to exculpation are permanently enjoined, from and after the Effective Date, from taking any of the following actions against, as applicable, the Debtors, Reorganized HGE, the Exculpated Parties, the 1125(e) Exculpation Parties, or the Released Parties: (a) commencing or continuing in any manner any action, suit, or other proceeding of any kind on account of or in connection with or with respect to any such Claims, Interests, Causes of Action, or liabilities; (b) enforcing, attaching, collecting, or recovering by any manner or means any judgment, award, decree, or order against such Entities on account of or in connection with or with respect to any such Claims, Interests, Causes of Action, or liabilities; (c) creating, perfecting, or enforcing any encumbrance of any kind against such Entities or the property or the estates of such Entities on account of or in connection with or with respect to any such Claims, Interests, Causes of Action or liabilities; (d) asserting any right of setoff or subrogation, or recoupment, of any kind against any obligation due from such Entities or against the property of such Entities or the Estates on account of or in connection with or with respect to any such Claims, Interests, Causes of Action, or liabilities unless such Holder has filed a motion requesting the right to perform such setoff on or before the Effective Date or has filed a Proof of Claim or proof of Interest indicating that such Holder asserts, has, or intends to preserve any right of setoff pursuant to applicable law or otherwise; and (e) commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claims, Interests, Causes of Action, or liabilities released, settled or subject to exculpation pursuant to this Plan. Notwithstanding anything to the contrary in the foregoing, the injunction set forth above does not enjoin the enforcement of any obligations arising on or after the Effective Date of any Person or Entity under this Plan, any post-Effective Date transaction contemplated by the Plan, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement this Plan.

Upon entry of the Confirmation Order, all Holders of Claims and Interests and their respective current and former employees, agents, officers, directors, managers, principals, and direct and indirect Affiliates, in their capacities as such, shall be enjoined from taking any actions to interfere with the implementation or Consummation of this Plan. Each Holder of an Allowed Claim or Allowed Interest, as applicable, by accepting, or being eligible to accept, distributions under or reinstatement of such Claim or Interest, as applicable, pursuant to this Plan, shall be deemed to have consented to the injunction provisions set forth in this Article 10.5.

No Person or Entity may commence or pursue a Claim or Cause of Action, as applicable, of any kind against the Debtors, Reorganized HGE, the Exculpated Parties, the 1125(e) Exculpation Parties, or the Released Parties, as applicable, that relates to or is reasonably likely to relate to any act or omission in connection with, relating to, or arising out of a Claim or Cause of Action, as applicable, subject to Article 10.2, Article 10.3, Article 10.4, and Article 10.5 hereof, without the Bankruptcy Court (a) first determining, after notice and a hearing, that such Claim or Cause of Action, as applicable, represents a

colorable Claim of any kind, and (b) specifically authorizing such Person or Entity to bring such Claim or Cause of Action, as applicable, against any such Debtor, Reorganized HGE, Exculpated Party, 1125(e) Exculpation Party, or Released Party, as applicable. The Bankruptcy Court will have sole and exclusive jurisdiction to adjudicate the underlying colorable Claim or Causes of Action.

10.5.1 **BY ACCEPTING DISTRIBUTIONS PURSUANT TO THE PLAN, EACH HOLDER OF AN ALLOWED CLAIM OR ALLOWED INTEREST EXTINGUISHED, DISCHARGED, OR RELEASED PURSUANT TO THE PLAN WILL BE DEEMED TO HAVE AFFIRMATIVELY AND SPECIFICALLY CONSENTED TO BE BOUND BY THE PLAN, INCLUDING, WITHOUT LIMITATION, THE INJUNCTIONS SET FORTH IN THIS ARTICLE 10.5.**

10.5.2 **THE INJUNCTIONS IN THIS ARTICLE 10.5 SHALL EXTEND TO ANY SUCCESSORS OF THE DEBTORS, REORGANIZED HGE, THE RELEASED PARTIES, THE EXCULPATED PARTIES, AND THE 1125(E) EXCULPATED PARTIES, AND THEIR RESPECTIVE PROPERTY AND INTERESTS IN PROPERTY.**

10.5.3 Violation of Injunctions. **Any Person injured by any willful violation of such injunction may seek to recover actual damages, including costs and attorneys' fees and, in appropriate circumstances, may seek to recover punitive damages from the willful violator.**

10.6 Discharge of Claims and Termination of Interests.

Pursuant to section 1141(d) of the Bankruptcy Code, and except as otherwise specifically provided in the Plan or in any contract, instrument, or other agreement or document created pursuant to the Plan, the distributions, rights, and treatment that are provided in the Plan shall be in complete satisfaction, discharge, and release, effective as of the Effective Date, of Claims (including any Intercompany Claims resolved or compromised after the Effective Date by Reorganized HGE), Interests, and Causes of Action of any nature whatsoever, including any interest accrued on Claims or Interests from and after the Petition Date, whether known or unknown, against, liabilities of, Liens on, obligations of, rights against, and Interests in, the Debtors or any of their assets or properties, regardless of whether any property shall have been distributed or retained pursuant to the Plan on account of such Claims and Interests, including demands, liabilities, and Causes of Action that arose before the Effective Date, any liability (including withdrawal liability) to the extent such Claims or Interests relate to services performed by employees of the Debtors prior to the Effective Date and that arise from a termination of employment, any contingent or non-contingent liability on account of representations or warranties issued on or before the Effective Date, and all debts of the kind specified in sections 502(g), 502(h), or 502(i) of the Bankruptcy Code, in each case whether or not: (a) a Proof of Claim based upon such debt or right is filed or deemed filed pursuant to section 501 of the Bankruptcy Code; (b) a Claim or Interest based upon such debt, right, or Interest is Allowed pursuant to section 502 of the Bankruptcy Code; or (c) the Holder of such a Claim or Interest has accepted the Plan or voted to reject the Plan. The Confirmation Order shall

be a judicial determination of the discharge of all Claims and Interests subject to the occurrence of the Effective Date, except as otherwise specifically provided in the Plan.

ARTICLE 11

CONDITIONS PRECEDENT TO CONFIRMATION AND CONSUMMATION OF THE PLAN

11.1 Conditions Precedent to Confirmation. It shall be a condition precedent to Confirmation of the Plan that the following conditions shall have been satisfied or waived pursuant to the provisions of Article 11.3 hereof:

(a) No termination event or continuing event of default under the DIP Loan Facility Order shall have occurred that has not been waived;

(b) the Confirmation Order shall be in a form and substance acceptable to the Debtors, the Plan Sponsor, and the Committee, and for the avoidance of doubt, shall provide for the Plan Sponsor and Senior DIP Lender, subject to its exercise of the Subscription Option, to be issued 100% of the Reorganized HGE Common Stock free and clear of all liens, claims, rights, interests, security interests and encumbrances of any kind (other than those expressly identified in writing as acceptable to Plan Sponsor in its sole and absolute discretion);

(c) the Plan shall be in form and substance reasonably acceptable to the Debtors, the Plan Sponsor, and the Committee;

(d) the final version of the Plan Supplement and all of the schedules, documents, and exhibits contained therein shall have been filed with the Bankruptcy Court and the same shall be in form and substance reasonably acceptable to the Debtors, the Plan Sponsor, and the Committee; and

(e) no termination event, breach or failure to company with the terms of the Definitive Documents, the Confirmation Order, or any other material final order of the Bankruptcy Court shall have occurred and be continuing, unless waived by the relevant parties.

11.2 Conditions Precedent to the Effective Date. It shall be a condition precedent to the Effective Date of the Plan that the following conditions shall have been satisfied or waived pursuant to the provisions of Article 11.3:

(a) all conditions to Confirmation in Article 11.1 of the Plan shall have been either (and shall continue to be) satisfied or waived pursuant to Article 11.3 of the Plan;

(b) all documents required under the Plan, including lien releases, shall have been delivered;

DEBTORS EXHIBIT 1
Page 57 of 67

(c) the Confirmation Order, in form and substance reasonably acceptable to the Debtors, the Plan Sponsor, and the Committee and shall have been entered and shall have become a Final Order;

(d) the Plan Sponsor Consideration, the Settlement Party Payment, and the Surplus DIP Cash shall be sufficient to fund all Plan Obligations;

(e) the Debtors and Insiders shall not have caused or permitted to occur an "ownership change" as such term is used in section 382 of title 26 of the United States Code;

(f) the Plan Sponsor shall have wired the Plan Sponsor Consideration to the Liquidating Trust;

(g) the Settlement Parties shall have wired the Settlement Party Payment to the Liquidating Trust;

(h) the Debtors shall have wired the Surplus DIP Cash, if any, to the Liquidating Trust;

(i) all actions, documents, certificates, and agreements necessary to implement the Plan, including documents contained in the Plan Supplement, shall have been effected or executed and delivered, as the case may be, to the required parties and, to the extent required, filed with the applicable governmental units in accordance with applicable laws;

(j) the Liquidating Trust shall be established and funded and the Liquidating Trustee shall have been appointed in accordance with the provisions of the Plan and the terms of the Liquidating Trust Agreement;

(k) the Reorganized HGE Common Stock and any and all agreements and documents relating thereto shall have been executed, issued and delivered by Reorganized HGE; and

(l) the Professional Holdback Escrow Account shall have been fully funded.

11.3 Waiver of Conditions. The conditions to Confirmation and the Effective Date set forth in this Article 11 may be waived by the Proponents, together by joint agreement, (with the express written consent of the Plan Sponsor) without notice, leave, or order of the Bankruptcy Court or any formal action other than proceedings to confirm or consummate the Plan.

11.4 Effect of Failure of Conditions. If Consummation does not occur, the Plan shall be null and void in all respects, and nothing contained in the Plan or the Disclosure Statement shall: (a) constitute a waiver or release of any claims by the Debtors, any Holders of Claims or Interests, or any other Entity; (b) prejudice in any manner the rights of the Debtors, any Holders of Claims or Interests, or any other Entity; or (c) constitute an admission, acknowledgment,

offer, or undertaking by the Debtors, any Holders of Claims or Interests, or any other Entity in any respect.

11.5 Substantial Consummation. On the Effective Date, the Plan shall be deemed to be substantially consummated under sections 1101 and 1127(b) of the Bankruptcy Code.

ARTICLE 12

RETENTION OF JURISDICTION

12.1 Retention of Jurisdiction. Under sections 105(a) and 1142 of the Bankruptcy Code, and notwithstanding the Plan's Confirmation and the occurrence of the Effective Date, the Bankruptcy Court shall retain exclusive jurisdiction (except with respect to the purposes described under clauses (a) and (n) below, with respect to which jurisdiction shall not be exclusive) over all matters arising out of or related to the Chapter 11 Cases and the Plan, to the fullest extent permitted by law, including jurisdiction to:

(a) determine any and all objections to the allowance of Claims or Interests;

(b) determine any and all motions to estimate Claims at any time, regardless of whether the Claim to be estimated is the subject of a pending objection, a pending appeal, or otherwise;

(c) determine any and all motions to subordinate Claims or Interests at any time and on any basis permitted by applicable law;

(d) hear and determine all Administrative Expense Claims;

(e) hear and determine all matters with respect to the assumption or rejection of any Executory Contract or Unexpired Lease to which one or more of the Debtors are parties or with respect to which a one or more of the Debtors may be liable, including, if necessary, the nature or amount of any required cure or the liquidation of any Claims arising therefrom;

(f) hear and determine any and all adversary proceedings, motions, applications, and contested or litigated matters arising out of, under, or related to, the Chapter 11 Cases;

(g) enter such orders as may be necessary or appropriate in aid of the Consummation hereof and to execute, implement, or consummate the provisions hereof and all contracts, Instruments, releases, and other agreements or documents created in connection with the Plan or the Confirmation Order;

(h) hear and determine disputes arising in connection with the interpretation, implementation, Consummation, or enforcement hereof and all

DEBTORS EXHIBIT 1
Page 59 of 67

contracts, Instruments, and other agreements executed in connection with the Plan;

(i) hear and determine any request to modify the Plan or to cure any defect or omission or reconcile any inconsistency herein or any order of the Bankruptcy Court;

(j) issue and enforce injunctions or other orders, or take any other action that may be necessary or appropriate to restrain any interference with or compel action for the implementation, Consummation, or enforcement hereof or the Confirmation Order;

(k) enter and implement such orders as may be necessary or appropriate if the Confirmation Order is for any reason reversed, stayed, revoked, modified, or vacated;

(l) hear and determine any matters arising in connection with or relating to the Plan, the Confirmation Order or any contract, Instrument, release, or other agreement or document created in connection with the Plan or the Confirmation Order;

(m) enforce all orders, judgments, injunctions, releases, exculpations, indemnifications and rulings entered in connection with the Chapter 11 Cases;

(n) recover all assets of the Debtors and Property of the Debtors' Estates, wherever located;

(o) hear and determine matters concerning state, local, and federal taxes in accordance with sections 346, 505, and 1146 of the Bankruptcy Code;

(p) hear and determine all disputes involving the existence, nature, or scope of the discharge of the Debtors;

(q) hear and determine such other matters as may be provided in the Confirmation Order or as may be authorized under, or not inconsistent with, provisions of the Bankruptcy Code;

(r) hear and determine all other motions, applications and contested or litigated matters which were pending but not resolved as of the Effective Date including, without limitation, any motions, applications and contested or litigated matters to sell or otherwise dispose of assets and/or grant related relief; and

(s) enter a final decree closing the Chapter 11 Cases.

ARTICLE 13

MISCELLANEOUS PROVISIONS

13.1 Immediate Binding Effect. Subject to Article 11.2 hereof and notwithstanding Bankruptcy Rules 3020(e), 6004(h), or 7062 or otherwise, upon the occurrence of the Effective Date, the terms of the Plan and the Plan Supplement shall be immediately effective and enforceable and deemed binding upon the Debtors, Reorganized HGE, the Liquidating Trust, and any and all Holders of Claims or Interests (irrespective of whether such Claims or Interests are deemed to have accepted the Plan), all Entities that are parties to or are subject to the settlements, compromises, releases, discharges, and injunctions described in the Plan, each Entity acquiring Property under the Plan, and any and all parties to Executory Contracts or Unexpired Leases with the Debtors.

13.2 Effectuating Documents; Further Transactions. The Debtors, Reorganized HGE, and or the Liquidating Trustee (as the case may be) are authorized to execute, deliver, file, or record such contracts, Instruments, releases, indentures, and other agreements or documents, and take such actions, as may be necessary or appropriate to effectuate and further evidence the terms, conditions and transactions contemplated by the Plan. The secretary or any assistant secretary of the Debtors or Reorganized HGE or the Liquidating Trustee is authorized to certify or attest to any of the foregoing actions. Each of the Debtors, Reorganized HGE, and/or the Liquidating Trustee shall take such actions and execute such documents as may be reasonably requested by one of the foregoing to effectuate and further evidence the terms, conditions and transactions contemplated by the Plan so long as such action does not require more than *de minimus* out-of-pocket expense by the Person for which action is requested. In the event that there is a dispute between Reorganized HGE and Guidepost Global regarding whether a particular asset constitutes a Reorganized HGE Asset or a Transferred Executory Contract / Unexpired Leases, Reorganized HGE and Guidepost Global will work in good faith to resolve such dispute.

13.3 Entire Agreement. On the Effective Date, except as otherwise indicated, the Plan and the Plan Supplement shall supersede all previous and contemporaneous negotiations, promises, covenants, agreements, understandings, and representations on such subjects, all of which have become merged and integrated into the Plan.

13.4 Exhibits. All exhibits and documents included in the Plan Supplement are incorporated into and are a part of the Plan as if set forth in full in the Plan. After the exhibits and documents are filed, copies of such exhibits and documents shall be available upon written request to the Debtors' counsel at the address below or by downloading such exhibits and documents from the Debtors' restructuring website at www.veritaglobal.net/HigherGround or the Bankruptcy Court's website at www.txnb.uscourts.gov. To the extent any exhibit or document is inconsistent with the terms of the Plan, unless otherwise ordered by the Bankruptcy Court, the non-exhibit or non-document portion of the Plan shall control.

13.5 Exemption From Certain Transfer Taxes. Pursuant to section 1146(c) of the Bankruptcy Code, any transfers from the Debtors to Reorganized HGE or any other Person or Entity pursuant to or in connection with the Plan shall not be subject to any document recording

tax, stamp tax, conveyance fee, intangibles or similar tax, mortgage tax, stamp act, real estate transfer tax, mortgage recording tax, or other similar tax or governmental assessment, and the Confirmation Order shall direct the appropriate state or local governmental officials or agents to forego the collection of any such tax or governmental assessment and to accept for filing and recordation any of the foregoing Instruments or other documents without the payment of any such tax or governmental assessment.

13.6 Amendment, Modification and Severability of Plan Provisions. If, prior to Confirmation, any term or provision hereof is held by the Bankruptcy Court to be invalid, void, or unenforceable, the Bankruptcy Court, at the joint request of the Proponents (with the express written consent of the Plan Sponsor), shall have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void, or unenforceable, and such term or provision shall then be applicable as altered or interpreted. Notwithstanding any such holding, alteration, or interpretation, the remainder of the terms and provisions hereof shall remain in full force and effect and shall in no way be affected, impaired, or invalidated by such holding, alteration, or interpretation. The Confirmation Order shall constitute a judicial determination and shall provide that each term and provision hereof, as it may have been altered or interpreted in accordance with the foregoing, is valid and enforceable pursuant to its terms.

(a) The Plan may be amended or modified before the Effective Date by the joint agreement of the Proponents (with the express written consent of the Plan Sponsor) to the extent provided by section 1127 of the Bankruptcy Code.

(b) The Proponents reserve the right to jointly modify or amend the Plan (with the express written consent of the Plan Sponsor) upon a determination by the Bankruptcy Court that the Plan, in its current form, is not confirmable pursuant to section 1129 of the Bankruptcy Code. To the extent such a modification or amendment is permissible under section 1127 of the Bankruptcy Code, without the need to resolicit acceptances, the Debtors reserve the right to sever any provisions of the Plan that the Bankruptcy Court finds objectionable.

(c) The Proponents reserve the right to jointly revoke or withdraw the Plan prior to the Confirmation Date. If the Proponents jointly revoke or withdraw the Plan, or if Confirmation does not occur, then the Plan shall be null and void, and nothing contained in the Plan shall: (1) constitute a waiver or release of any Claims by or against, or any Interests in, the Debtors; or (2) prejudice in any manner the rights of the Debtors in any further proceedings.

13.7 Withholding and Reporting Requirements. In connection with the Plan and all distributions hereunder, Reorganized HGE and the Liquidating Trustee shall, as applicable, to the extent applicable, comply with all tax withholding and reporting requirements imposed by any federal, state, local, or foreign taxing authority, and all distributions hereunder shall be subject to any such withholding and reporting requirements. Reorganized HGE and the Liquidating Trustee, as applicable, shall be authorized to take all actions necessary or appropriate to comply with such withholding and reporting requirements.

13.8 Closing of Chapter 11 Cases. The Liquidating Trustee shall, promptly after the full administration of the Chapter 11 Cases, file with the Bankruptcy Court all documents required by Bankruptcy Rule 3022 and any applicable order of the Bankruptcy Court to close the Chapter 11 Cases.

13.9 Conflicts. To the extent that any provision of the Disclosure Statement, the Plan Supplement, or any other order (other than the Confirmation Order) referenced in the Plan (or any exhibits, schedules, appendices, supplements, or amendments to any of the foregoing), conflict with or are in any way inconsistent with any provision of the Plan, the Plan shall govern and control; *provided*, *however*, that in the event of a conflict between the Confirmation Order, on the one hand, and the Plan, on the other hand, the Confirmation Order shall govern and control in all respects.

13.10 Service of Documents. Any notice, request, or demand required or permitted to be made or provided under the Plan or any Plan-related document shall be (i) in writing, (ii) served by (a) certified mail, return receipt requested, (b) hand delivery, (c) overnight delivery service, (d) first class mail, or (e) facsimile transmission, and (iii) deemed to have been duly given or made when actually delivered or, in the case of notice by facsimile transmission, when received and telephonically confirmed, addressed as follows:

If to the Debtors, at:

HIGHER GROUND EDUCATION, INC.
1321 Upland Drive, PMB 20442
Houston, TX 77043
Attn: Jon McCarthy
Email: board@tohigherground.com

with a copy to:

FOLEY & LARDNER
2021 McKinney Ave., Suite 1600
Dallas, TX 75201
Attn: Holland O'Neil, Esq.
Email: honeil@foley.com

and

FOLEY & LARDNER
1144 15th St, Suite 2200
Denver, CO 80202
Attn: Timothy Mohan
Email: tmohan@foley.com

If to the Plan Sponsor or Reorganized HGE, at:

2HR Learning, Inc.

2028 E. Ben White Blvd, Ste 240-2650
Austin, TX 78741
Attn: Andrew Price
Chief Financial Officer
Email: andy.price@trilogy.com

with a copy to:

COZEN O'CONNOR
3 WTC, 175 Greenwich Street
New York, NY 10007
Attn: Trevor R. Hoffmann
Telephone: (212) 453-3735
Email: thoffmann@cozen.com

If to the Committee, at:

Sophiea Kim, Co-Chairperson for the Official Committee of Unsecured Creditors of Higher Ground Education, Inc., *et al*.
4149 Freedom Ln.
Frisco, TX 75033
Email: sophiea.jk@gmail.com

and

Terry Nugent, Co-Chairperson for the Official Committee of Unsecured Creditors of Higher Ground Education, Inc., *et al*.
RTS Orchards, LLC
4831 Calloway Dr. Suite 102
Bakersfield, CA 93312
Email: terry@orovistafarms.com

with a copy to:

GRAY REED
1601 Elm Street, Suite 4600
Dallas, Texas 75201
Attn: Jason S. Brookner
Aaron M. Kaufman
Amber M. Carson
Email: jbrookner@grayreed.com
akaufman@grayreed.com
acarson@grayreed.com

If to the Liquidating Trustee, at:

[Address to be provided in the Plan Supplement]

13.11 Binding Effect. The Plan shall be binding upon and inure to the benefit of the Debtors, all present and former Holders of Claims against and Interests in the Debtors, their respective successors and assigns, including Reorganized HGE and the Liquidating Trust, and all other parties-in-interest in the Chapter 11 Cases.

13.12 No Admissions. Notwithstanding anything herein to the contrary, nothing contained in the Plan shall be deemed as an admission by the Debtors with respect to any matter set forth herein including, without limitation, liability on any Claim.

13.13 Headings. Headings are used in the Plan for convenience and reference only and shall not constitute a part of the Plan for any other purpose.

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Dated: November 20, 2025

HIGHER GROUND EDUCATION, INC., *et al.*,
Debtors and Debtors in Possession

By: */s/ Jonathan McCarthy*
Jonathan McCarthy
Interim President & Secretary

-and-

OFFICIAL COMMITTEE OF UNSECURED CREDITORS

By: */s/ Sophiea Kim*
Sophiea Kim
Co-Chair

By: */s/ Terry Nugent*
Terry Nugent
Co-Chair

Schedule 1.1.48

List of Debtors

1. Higher Ground Education, Inc. (Delaware)
2. Guidepost A LLC (Delaware)
3. Prepared Montessorian LLC (Delaware)
4. Terra Firma Services LLC (Delaware)
5. Guidepost Birmingham LLC (Delaware)
6. Guidepost Bradley Hills LLC (Delaware)
7. Guidepost Branchburg LLC (Delaware)
8. Guidepost Carmel LLC (Delaware)
9. Guidepost FIC B LLC (Delaware)
10. Guidepost FIC C LLC (Delaware)
11. Guidepost Goodyear LLC (Delaware)
12. Guidepost Las Colinas LLC (Delaware)
13. Guidepost Leawood LLC (Delaware)
14. Guidepost Muirfield Village LLC (Delaware)
15. Guidepost Richardson LLC (Delaware)
16. Guidepost South Riding LLC (Delaware)
17. Guidepost St Robert LLC (Delaware)
18. Guidepost The Woodlands LLC (Delaware)
19. Guidepost Walled Lake LLC (Delaware)
20. HGE FIC D LLC (Delaware)
21. HGE FIC E LLC (Delaware)
22. HGE FIC F LLC (Delaware)
23. HGE FIC G LLC (Delaware)
24. HGE FIC H LLC (Delaware)
25. HGE FIC I LLC (Delaware)
26. HGE FIC K LLC (Delaware)
27. HGE FIC L LLC (Delaware)
28. HGE FIC M LLC (Delaware)
29. HGE FIC N LLC (Delaware)
30. HGE FIC O LLC (Delaware)
31. HGE FIC P LLC (Delaware)
32. HGE FIC Q LLC (Delaware)
33. HGE FIC R LLC (Delaware)
34. LePort Emeryville LLC (Delaware)
35. AltSchool II LLC (Delaware)

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtors.	§	(Jointly Administered)

SECOND AMENDED DISCLOSURE STATEMENT FOR THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF HIGHER GROUND EDUCATION, INC., ITS AFFILIATED DEBTORS, AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS

Holland N. O'Neil (TX 14864700)
Thomas C. Scannell (TX 24070559)
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COUNSEL TO DEBTORS AND DEBTORS IN POSSESSION

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COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS

[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 (8558); 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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FORTH THE ENTIRE TEXT OF SUCH DOCUMENTS OR STATUTORY PROVISIONS OR EVERY DETAIL OF SUCH ANTICIPATED EVENTS. IN THE EVENT OF ANY INCONSISTENCY OR DISCREPANCY BETWEEN A DESCRIPTION IN THIS DISCLOSURE STATEMENT AND THE TERMS AND PROVISIONS OF THE PLAN OR ANY OTHER DOCUMENTS INCORPORATED HEREIN BY REFERENCE, THE PLAN OR SUCH OTHER DOCUMENTS WILL GOVERN FOR ALL PURPOSES. FACTUAL INFORMATION CONTAINED IN THIS DISCLOSURE STATEMENT HAS BEEN PROVIDED BY THE DEBTORS' MANAGEMENT EXCEPT WHERE OTHERWISE SPECIFICALLY NOTED. THE DEBTORS DO NOT REPRESENT OR WARRANT THAT THE INFORMATION CONTAINED HEREIN OR ATTACHED HERETO IS WITHOUT ANY MATERIAL INACCURACY OR OMISSION, INCLUDING WITH RESPECT TO ANY FINANCIAL DATA, PROJECTIONS, OR ANALYSES.

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THE PROPONENTS (I) HAVE NOT AUTHORIZED ANYONE TO GIVE ANY INFORMATION OR MAKE ANY REPRESENTATION ABOUT THE DEBTORS OR THE PLAN THAT IS DIFFERENT FROM, OR IN ADDITION TO, THOSE CONTAINED IN THIS DISCLOSURE STATEMENT OR IN ANY OF THE MATERIALS THAT HAS BEEN INCORPORATED INTO

THIS DISCLOSURE STATEMENT OR PLAN, AS APPLICABLE, AND (II) DO NOT TAKE RESPONSIBILITY FOR, OR CAN PROVIDE ANY ASSURANCE AS TO THE RELIABILITY OF, ANY OTHER INFORMATION THAT OTHERS MAY GIVE YOU. THE PROPONENTS HAVE NOT AUTHORIZED ANY REPRESENTATIONS CONCERNING THE VALUE OF THE DEBTORS' PROPERTY OTHER THAN AS SET FORTH IN THIS DISCLOSURE STATEMENT, THE PLAN, OR ANY PLAN SUPPLEMENT.

IF THE PLAN IS CONFIRMED BY THE BANKRUPTCY COURT AND THE EFFECTIVE DATE OCCURS, ALL HOLDERS OF CLAIMS OR INTERESTS (INCLUDING THOSE HOLDERS OF CLAIMS WHO DO NOT SUBMIT BALLOTS TO ACCEPT OR REJECT THE PLAN, THOSE HOLDERS OF CLAIMS WHO VOTE TO REJECT THE PLAN, OR THOSE HOLDERS OF CLAIMS AND INTERESTS WHO ARE NOT ENTITLED TO VOTE ON THE PLAN) WILL BE BOUND BY THE TERMS OF THE PLAN AND THE TRANSACTIONS CONTEMPLATED THEREBY.

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THIS DISCLOSURE STATEMENT CONTAINS "FORWARD-LOOKING STATEMENTS" WITHIN THE MEANING OF UNITED STATES SECURITIES LAWS. STATEMENTS CONTAINING WORDS SUCH AS "ANTICIPATE," "BELIEVE," "ESTIMATE," "EXPECT," "INTEND," "PLAN," "PROJECT," "TARGET," "MODEL," "CAN," "COULD," "MAY," "SHOULD," "WILL," "WOULD," OR SIMILAR WORDS OR THE NEGATIVE THEREOF, CONSTITUTE "FORWARD-LOOKING STATEMENTS." HOWEVER, NOT ALL FORWARD-LOOKING STATEMENTS IN THIS DISCLOSURE STATEMENT MAY CONTAIN ONE OR MORE OF THESE IDENTIFYING TERMS. FORWARD-LOOKING STATEMENTS ARE BASED ON THE DEBTORS' CURRENT EXPECTATIONS, BELIEFS, ASSUMPTIONS, AND ESTIMATES. THESE STATEMENTS ARE SUBJECT TO SIGNIFICANT RISKS, UNCERTAINTIES, AND ASSUMPTIONS THAT ARE DIFFICULT TO PREDICT AND COULD CAUSE ACTUAL RESULTS TO DIFFER MATERIALLY AND ADVERSELY FROM THOSE EXPRESSED OR IMPLIED IN THE FORWARD-LOOKING STATEMENTS. ALL FORWARD-LOOKING STATEMENTS ATTRIBUTABLE TO THE DEBTORS OR PERSONS OR ENTITIES ACTING ON THEIR BEHALF ARE EXPRESSLY QUALIFIED IN THEIR ENTIRETY BY THE CAUTIONARY STATEMENTS SET FORTH IN THIS DISCLOSURE STATEMENT. THE DEBTORS ARE UNDER NO OBLIGATION TO (AND EXPRESSLY DISCLAIM ANY OBLIGATION TO) UPDATE OR ALTER ANY FORWARD-LOOKING STATEMENTS WHETHER AS A RESULT OF NEW INFORMATION, FUTURE EVENTS, OR OTHERWISE, UNLESS INSTRUCTED TO DO SO BY THE BANKRUPTCY COURT.

YOU ARE CAUTIONED THAT ALL FORWARD-LOOKING STATEMENTS ARE NECESSARILY SPECULATIVE, AND THERE ARE CERTAIN RISKS AND UNCERTAINTIES THAT COULD CAUSE ACTUAL EVENTS OR RESULTS TO DIFFER MATERIALLY FROM THOSE REFERRED TO IN SUCH FORWARD-LOOKING STATEMENTS. THE LIQUIDATION ANALYSIS, FINANCIAL PROJECTIONS, AND OTHER PROJECTIONS AND FORWARD-LOOKING INFORMATION CONTAINED HEREIN AND ATTACHED HERETO ARE ONLY ESTIMATES, AND THE TIMING AND AMOUNT OF ACTUAL DISTRIBUTIONS TO HOLDERS OF ALLOWED CLAIMS, AMONG OTHER THINGS, MAY BE AFFECTED BY

MANY FACTORS THAT CANNOT BE PREDICTED. ANY ANALYSES, ESTIMATES, OR RECOVERY PROJECTIONS MAY OR MAY NOT TURN OUT TO BE ACCURATE.

TABLE OF CONTENTS

ARTICLE I. Introduction 1

ARTICLE II. Executive Summary 2

ARTICLE III. Questions and Answers Regarding this Disclosure Statement and the Plan 3
A. What is chapter 11? 3
B. Why are the Proponents sending me this Disclosure Statement? 3
C. What is the Official Committee of Unsecured Creditors? 3
D. How do I know if the Plan is good for me? 4
E. Am I entitled to vote on the Plan? 4
F. What will I receive from the Debtors if the Plan is consummated? 5
G. What will I receive from the Debtors if I hold an Allowed Administrative Claim, Professional Fee Claim, or a Priority Tax Claim? 5
H. Are any regulatory approvals required to consummate the Plan? 5
I. What happens to my recovery if the Plan is not confirmed or does not go effective? 5
J. If the Plan provides that I get a distribution, do I get it upon Confirmation or when the Plan goes effective, and what is meant by "Confirmation," "Effective Date," and "Consummation?" 6
K. What are the sources of Cash and other consideration required to fund the Plan? 6
L. Is there potential litigation related to the Plan? 6
M. How will the preservation of the Debtors' Retained Causes of Action impact my recovery under the Plan? 6
N. Will there be releases and exculpations granted to parties in interest under the Plan? 6
O. What is the deadline to vote on the Plan? 7
P. How do I vote for or against the Plan? 7
Q. Why should I vote "Yes" to the Plan? 8
R. What if I vote "No" to the Plan? 8
S. Why is the Bankruptcy Court holding a Combined Hearing? 8
T. When is the Combined Hearing set to occur? 9
U. What is the purpose of the Combined Hearing? 9
V. What is the effect of the Plan on the Debtors' ongoing business? 9
W. What is the effect of Confirmation and Consummation of the Plan? 9
X. Will any party have significant influence over the corporate governance and operations of Reorganized HGE? 10
Y. Who do I contact if I have additional questions with respect to this Disclosure Statement or the Plan? 10
Z. Do the Debtors recommend voting in favor of the Plan? 10
AA. Does the Committee recommend voting in favor of the Plan? 10

ARTICLE IV. Background and Events Leading to Chapter 11 Cases 11
A. Overview of the Debtors 11
B. The Debtors' Corporate Structure and Operations 11
C. The Debtors' Capital Structure 12
1. The Secured WTI Loans 13
2. The CN Notes 14
3. The Secured Bridge CN-3 Loans 17
4. Learn Capital Debt 18
5. The Yu Capital Loans 19
6. Unsecured LFI Notes 21

DEBTORS EXHIBIT 2
Page 7 of 101

D. The Debtors' Equity Structure 21
1. Common Stock 21
2. Preferred Stock 21
3. Common Stock and Preferred Stock Rights 21
4. Subsidiary Equity Structure 22
E. Significant Prepetition Events Leading to the Chapter 11 Cases 23
1. Financial and Management Issues 23
2. Board and Management Changes 24
3. Failed Prepetition Initiatives to Boost Long-Term Viability 25
4. Rent Deferrals and Lease Amendments 27
5. Other Restructuring Efforts 27
F. Foreclosures, Asset Sales, and Post-Foreclosure Operations 28
1. Loan Defaults and Foreclosures on Certain Assets 28
2. Post-Foreclosure and Asset Sales Operations 31

ARTICLE V. Events in the Chapter 11 Cases 32
A. Restructuring Support Agreement 32
B. First Day Motions 32
C. Appointment of Creditors' Committee 33
D. The DIP Motion and DIP Orders 33
E. Retention of Estate Professionals 34
F. Schedules and Statements 34
G. Bar Dates 34
H. Executory Contracts and Unexpired Leases 35
I. Analysis of Estate Causes of Action 35
1. Chapter 5 Avoidance Actions 35
2. Foreclosure-Related Claims 35
3. D&O-Related Claims and Standing 36
J. Settlement Negotiations and Plan Mediation 36

ARTICLE VI. Plan Settlement 37

ARTICLE VII. Overview of the Plan 38
A. Administrative and Priority Tax Claims 38
1. Administrative Claims 38
2. Professional Fee Claims 39
3. Priority Tax Claims 40
4. Senior DIP Lender Claim 40
5. Junior DIP Lender Claim 40
6. Statutory Fees 40
B. Classification of Claims and Interests 41
C. Elimination of Vacant Classes 45
D. Voting Classes; Deemed Acceptance 45
E. Subordinated Claims 45
F. Controversy Concerning Impairment 46
1. Nonconsensual Confirmation Pursuant to Section 1129(b) of the Bankruptcy Code 46
G. Means for Execution and Implementation of the Plan 46
1. Plan Consideration 46
2. Global Settlement 46
3. Liquidating Trust 46

4. Preservation of Debtors' Retained Causes of Action 47
5. Authorization and Issuance of Reorganized HGE Common Stock 48
6. Contribution of Guidepost Global Assets 49
7. Assignment of Transferred Executory Contracts / Unexpired Leases to Guidepost Global 49
8. Transfer of Designated EB-5 Entities to Guidepost Global 49
9. Cancellation and Surrender of Securities and Agreements 49
10. Release of Liens 50
11. Vesting of Assets and Operation of Business into Reorganized HGE 50
12. Satisfaction of Claims or Interests 50
13. Continuation of Bankruptcy Injunction or Stays 50
14. Administration Pending Effective Date 51
15. Exemption from Securities Laws 51
16. "Change of Control" Provisions 51
17. Substantive Consolidation of the Debtors for Voting and Distribution Purposes Only 51
18. Dissolution of Certain Debtors 51
19. Dissolution of the Committee and Cessation of Fee and Expense Payments 52

H. Corporate Governance and Management of Reorganized HGE 52
1. Corporate Action and Existence 52
2. Management and Board of Reorganized HGE 53
3. Disclosure of any Insiders to be Employed or Retained by Reorganized HGE 53

I. Distributions Under the Plan 53
1. Distributions to Holders of Allowed Claims Only 53
2. Delivery of Distributions 53
3. Time Bar to Cash Payments 54
4. Setoffs 54

J. Procedures for Disputed Claims 54
1. Resolution of Disputed Claims. 54
2. Estimation of Claims 55
3. No Partial Distributions Pending Allowance 55
4. Distributions After Allowance 55

K. Executory Contracts and Unexpired Leases 55
1. Assumption of Executory Contracts and Unexpired Leases 55
2. Cures of Defaults of Assumed Executory Contracts or Unexpired Leases 56
3. Rejection of Compensation and Benefit Programs 56
4. Pass-Through Assets 56
5. D&O Liability Insurance Policy 57
6. Modifications, Amendments, Supplements, Restatements, or Other Agreements 57
7. Bar Date for Filing Claims for Rejection Damages 57
8. Reservation of Rights 58

L. Settlement, Releases, Injunctions, and Discharge 58
1. Comprise and Settlement of Claims, Interests, and Controversies 58
2. Releases by the Debtors 58
3. Releases by Releasing Parties 60
4. Exculpation 61
5. Injunction 62
6. Discharge of Claims and Termination of Interests 64

M. Conditions Precedent to Confirmation and Consummation of the Plan 64
1. Conditions Precedent to Confirmation 64

DEBTORS EXHIBIT 2
Page 9 of 101

2. Conditions Precedent to the Effective Date 65
N. Waiver of Conditions 66
O. Effective of Failure of Conditions 66
P. Substantial Consummation 66
Q. Amendment, Modification, and Severability of Plan Provisions 66

ARTICLE VIII. Solicitation, Voting, and Related Matters 67
A. Overview 67
B. Holders of Claims Entitled to Vote on the Plan 68
C. Voting Record Date 68
D. Solicitation Procedures 68
E. Voting Procedures 69
F. Voting Tabulation 69
G. Votes Required for Acceptance by a Class 70
H. Certain Factors to Be Considered Prior to Voting 70

ARTICLE IX. Final Approval of the Disclosure Statement and Confirmation of the Plan 71
A. The Combined Hearing 71
B. Deadline to Object to Approval of the Disclosure Statement and Confirmation of the Plan 71
C. Requirements for Approval of the Disclosure Statement 71
D. Requirements for Confirmation of the Plan 72
E. Best Interests of Creditors/Liquidation Analysis 73
1. Introduction 73
2. Methodology and Assumptions 73
3. Assets in Liquidation 73
4. Administrative Expenses in Chapter 7 74
5. Estimated Recoveries Under Chapter 7 vs. the Plan 74
6. Conclusion 74
F. Feasibility 74
G. Acceptance by Impaired Classes 75
H. Confirmation Without Acceptance by All Impaired Classes 75
1. No Unfair Discrimination 76
2. Fair and Equitable Test 76

ARTICLE X. Risk Factors 77
A. Bankruptcy Law Considerations 77
1. Parties in Interest May Object to the Plan's Classification of Claims and Interests 78
2. The Conditions Precedent to the Effective Date of the Plan May Not Occur 78
3. The Proponents May Not Be Able to Satisfy Vote Requirements 78
4. The Proponents May Not Be Able to Secure Confirmation of the Plan 78
5. Parties in Interest May Object to the Releases Contained in the Plan 79
6. The Proponents May Object to the Amount or Classification of a Claim or Interest 79
7. The Proponents May Not Be Able to Pursue Nonconsensual Confirmation Over Certain Impaired Non-Accepting Classes 79
8. The Chapter 11 Cases May Be Converted to Cases under Chapter 7 of the Bankruptcy Code 80
9. Any of the Chapter 11 Cases May Be Dismissed 80
B. Continued Risk Upon Confirmation and Recoveries Under the Plan 80

DEBTORS EXHIBIT 2
Page 10 of 101

1. Dependence on Plan Settlement Contributions from Settlement Parties 81
2. Contingencies Could Affect Distributions to Holders of Allowed Claims 81
3. Risk of Non-Occurrence of the Effective Date 81
4. Certain Tax Implications of the Debtors' Bankruptcy and Reorganization 81
C. Risk Factors Related to the Business Operations of the Debtors and Reorganized HGE 81
1. The Debtors Are Subject to the Risks and Uncertainties Associated with Any Chapter 11 Restructuring 81
2. Pending and Future Litigation Matters 82
D. Miscellaneous Risk Factors and Disclaimers 82

ARTICLE XI. Certain Securities Law Matters 84
A. Introduction 84
B. Applicability of Section 1145 of the Bankruptcy Code 84
C. Possible Issuances of Securities Under the Plan 85
1. Issuance of Reorganized HGE Common Stock 85
D. Applicability of Section 4(a)(2) and Regulation D 85
E. Use of Regulation S for Non-U.S. Persons 85
F. Restrictions on Resale of Securities 86
G. State Securities ("Blue Sky") Laws 86
H. No Public Market for Debtors' Securities 86
I. No Reporting Obligations Under the Exchange Act 86
J. No Offer or Solicitation 87
K. Conclusion 87

ARTICLE XII. Certain U.S. Federal Tax Consequences of the Plan 87
A. U.S. Federal Income Tax Consequences to Holders of Claims 87
B. Reporting and Withholding Obligations 87
C. Information Reporting 88
D. Importance of Tax Advice 88

ARTICLE XIII. Conclusion and Recommendation 88

DEBTORS EXHIBIT 2
Page 11 of 101

EXHIBITS

Exhibit A Debtors' Joint Plan of Reorganization

Exhibit B Liquidation Analysis

DEBTORS EXHIBIT 2
Page 12 of 101

ARTICLE I.
Introduction

To implement a comprehensive financial restructuring, on June 17, 2025 and June 18, 2025 (collectively, the "**Petition Date**"), Higher Ground Education, Inc. ("**HGE**") and its affiliated debtors and debtors in possession (collectively, the "**Debtors**"), each commenced voluntary cases (the "**Chapter 11 Cases**") under chapter 11 of title 11 of the United States Code (the "**Bankruptcy Code**"). The Debtors' Chapter 11 Cases have been jointly administered for procedural purposes and are pending before the Honorable Michelle V. Larson in the United States Bankruptcy Court for the Northern District of Texas (the "**Bankruptcy Court**").

Prior to the Petition Date, the Debtors engaged Foley & Lardner LLP ("**Foley**") as their restructuring counsel and Sierra Constellation Partners LLC ("**SCP**") as their financial advisor to advise and assist the Debtors with their restructuring initiatives. In consultation with their retained advisors, the Debtors and the Official Committee of Unsecured Creditors (the "**Committee**," and with the Debtors, the "**Proponents**") have prepared this disclosure statement (including all exhibits hereto, the "**Disclosure Statement**") pursuant to sections 1125 and 1126 of the Bankruptcy Code in connection with the solicitation of acceptances with respect to the *Amended Joint Plan of Reorganization of the Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* (as may be amended or modified from time to time and including all exhibits and supplements thereto, the "**Plan**"), filed contemporaneously herewith and proposed jointly by the Proponents. This Disclosure Statement is intended to provide Holders of Claims and Interests with "adequate information" as that term is defined in section 1125(a)(1) of the Bankruptcy Code, to enable them to make an informed judgment about the Plan. Among other things, the Disclosure Statement describes, in detail, the Debtors' prepetition business operations and corporate structure, the facts and circumstances leading to the Debtors filing of the Chapter 11 Cases, key events in these Chapter 11 Cases, the terms of the Plan and the development thereof by the Proponents, the treatment of Claims and Interests under the Plan, and the alternatives to confirmation of the Plan. The Plan constitutes a separate chapter 11 plan for each of the Debtors, unless otherwise provided for in the Plan. A copy of the Plan is attached hereto as **Exhibit A** and incorporated herein by reference.[2]

The Debtors and the Committee strongly believe that the Plan is in the best interests of the Debtors' estates, their respective creditors and interest holders, and that the Plan represents the best available alternative at this time and will provide material benefits to the stakeholders in these Chapter 11 Cases. For these reasons, the Debtors and the Committee strongly recommend that Holders of Claims entitled to vote to on the Plan vote to accept the Plan.

As described below, you are receiving this Disclosure Statement because you are a Holder of a Claim entitled to vote to accept or reject the Plan. **Before voting on the Plan, you are encouraged to read this Disclosure Statement and all documents attached to this Disclosure Statement in their entirety. As reflected in this Disclosure Statement, there are risks, uncertainties, and other important factors that could cause the Debtors' actual performance or achievements to be materially different from those they may project, and the Proponents undertake no obligation to update any such statement. Certain of these risks, uncertainties, and factors are described in this Disclosure Statement.**

[2] Capitalized terms used but not defined in this Disclosure Statement have the meaning ascribed to such terms in the Plan. Additionally, this Disclosure Statement incorporates the rules of interpretation located in Article 1.2.2 of the Plan. Any summary provided in this Disclosure Statement of any documents attached to this Disclosure Statement, including the Plan, is qualified in its entirety by reference to the Plan, the exhibits, and other materials referenced in the Plan, the Plan Supplement, and the documents being summarized. In the event of any inconsistencies between the terms of this Disclosure Statement and the Plan, the Plan shall govern.

ARTICLE II.
Executive Summary

From their inception in 2016 through the beginning of 2025, the Debtors grew to over 150 schools, becoming the largest owner and operator of Montessori schools in the world. The Debtors' mission was to modernize and mainstream the Montessori education movement. In addition to owning and operating the schools, the Debtors provided training and consulting services to Montessori schools around the world. The Debtors sought to offer an end-to-end experience that covers the entire lifecycle of a family at school, virtually, and at home, from birth through secondary education—enabled by next-gen, accredited Montessori instruction.

By early 2025, however, the Debtors' defaults on key secured loans resulted in the foreclosure and sale of the vast majority of the Debtors' assets and schools. Believing they were unable to secure refinancing or new capital, the Debtors determined that a chapter 11 process was the only viable path to maximize value and continue the Debtors' educational-focused goals. In the months leading up to the Petition Date, the Debtors worked with several of their key stakeholders to formulate a joint pre-arranged chapter 11 plan pursuant to a restructuring support agreement (the "**Restructuring Support Agreement**" or the "**RSA**") among the Debtors and (a) 2HR Learning, Inc. ("**2HR**"), a prepetition secured creditor and arms-length investor which has agreed to act as plan sponsor; (b) YYYYY, Inc. ("**Five Y**"), which agreed to act as the Junior DIP Lender; (c) Guidepost Global Education, Inc. ("**Guidepost Global**"), which has agreed to contribute certain of its assets pursuant to the Plan and to act as the Junior DIP Lender;[3] (d) Ramandeep (Ray) Girn ("**Mr. Girn**") the Debtors' co-founder and former chief executive officer, and Rebecca Girn, the Debtors' co-founder and former general counsel ("**Ms. Girn**" and together with Mr. Girn, the "**Girns**"); (e) Yu Capital, LLC and its affiliated entities that represent a significant number of the Debtors' EB-5 Investors; and (f) the consenting parties thereto (with the other signatories to the RSA, the "**Supporting RSA Parties**").

On June 26, 2025, the Debtors filed their *Joint Plan of Reorganization of Higher Ground Education, Inc. and its Affiliated Debtors* [Docket No. 94] (the "**RSA Plan**"). After its appointment, the Committee made raised its concerns with the RSA Plan and, in an effort to avoid the costs and uncertainty of a protracted contested confirmation process, agreed to explore terms for a consensual plan through mediation. Following numerous weeks of settlement negotiations, the Debtors, the Committee, and the majority of the Supporting RSA Parties reached a settlement in principle that resolves the Committee's concerns. On September 12, 2025, and pursuant to Section 10 of the RSA, the Debtors exercised their "fiduciary out" under the RSA and notified the Supporting RSA Parties that the Debtors were terminating the RSA to pursue confirmation of this Plan (the "**RSA Fiduciary Out**"). In addition to the Committee's support, this Plan is supported by the vast majority of the Supporting RSA Parties (the "**Settlement Parties**").[4]

At a high level, and as further detailed in this Disclosure Statement, the Plan is the result of the Debtors' and the Committee's settlement negotiations with the Settlement Parties and generally provides, among other things, for: (a) derivative standing for the Committee to serve a settlement demand on one or more Non-Released D&Os (defined below); (b) the Surplus DIP Cash, which the Debtors and the Committee project to be $500,000 as of the Effective Date, to be contributed to the Liquidating Trust; (c) the payment of $1,950,000 of Cash from the Settlement Parties to the Liquidating Trust (the "**Settlement Party Payment**"); (d) the transfer of all rights of the Debtors or their Estates existing on the Effective Date under the D&O Insurance Policies to the Liquidating Trust, including the D&O Insurance Proceeds and certain Retained Causes of Action, including against Non-Released D&Os; (e) the contribution by

[3] Guidepost Global is an affiliated entity of Learn Capital, LLC.

[4] For the avoidance of doubt, the Girns are not a Settlement Party and do not support the Plan.

DEBTORS EXHIBIT 2
Page 14 of 101

Guidepost Global of Curriculum Assets and the Guidepost Global IP License (each as defined in the Plan); (f) the transfer of the Designated EB-5 Entities (as defined in the Plan) by the Debtors to Guidepost Global; (g) the assignment of certain executory contracts and unexpired leases to Guidepost Global, Cosmic Education Americas Limited ("**CEA**"), or TNC Schools, LLC ("**TNC**") or their designated assignees; (h) the treatment of holders of allowed claims in accordance with the Plan and the priority scheme established by the Bankruptcy Code; and (i) the reorganization of the Debtors by retiring, cancelling, extinguishing and/or discharging the Debtors' prepetition equity interests or its designee(s) and issuing new equity interests in the reorganized debtor(s) to 2HR.

THE PROPONENTS BELIEVE THAT THE TRANSACTIONS, COMPROMISES, AND SETTLEMENTS CONTEMPLATED BY THE PLAN ARE FAIR AND EQUITABLE, MAXIMIZE THE VALUE OF THE DEBTORS' ESTATES, AND MAXIMIZE RECOVERIES TO HOLDERS OF CLAIMS. FOR THE REASON DESCRIBED IN THIS DISCLOSURE STATEMENT, THE DEBTORS AND COMMITTEE STRONGLY RECOMMEND THAT YOU VOTE TO *ACCEPT* THE PLAN.

ARTICLE III.
Questions and Answers Regarding this Disclosure Statement and the Plan

A. What is chapter 11?

Chapter 11 is the principal business reorganization chapter of the Bankruptcy Code. In addition to permitting debtor rehabilitation, chapter 11 promotes equality of treatment for creditors and similarly situated equity interest holders, subject to the priority of distributions prescribed by the Bankruptcy Code.

The commencement of a chapter 11 case creates an estate that comprises all of the legal and equitable interests of the debtor as of the date the chapter 11 case is commenced. The Bankruptcy Code provides that the debtor may continue to operate its business and remain in possession of its property as a "debtor in possession."

Consummating a chapter 11 plan is the principal objective of a chapter 11 case. A bankruptcy court's confirmation of a plan binds the debtor, any person acquiring property under the plan, any creditor or equity interest holder of the debtor, and any other person or entity, as may be ordered by the bankruptcy court. Subject to certain limited exceptions, the order issued by a bankruptcy court confirming a plan provides for the treatment of the debtor's liabilities in accordance with the terms of the confirmed plan.

B. Why are the Proponents sending me this Disclosure Statement?

The Proponents are seeking to obtain Bankruptcy Court approval of the Plan. Before soliciting acceptances of the Plan, section 1125 of the Bankruptcy Code requires the Proponents to prepare a disclosure statement containing adequate information of a kind, and in sufficient detail, to enable a hypothetical reasonable investor to make an informed judgment regarding acceptance of the Plan and to share such Disclosure Statement with all Holders of Claims whose votes on the Plan are being solicited. This Disclosure Statement is being submitted in accordance with these requirements.

C. What is the Official Committee of Unsecured Creditors?

The Official Committee of Unsecured Creditors was appointed in the Chapter 11 Case by the United States Trustee, a division of the United States Department of Justice. The Committee is a group of five (5) unsecured creditors whose claims are based on various types of claims against the Debtors, including

DEBTORS EXHIBIT 2
Page 15 of 101

claims arising under Unexpired Leases. The Committee's duty is to represent all unsecured creditors' interests in these Chapter 11 Cases.

The Committee played a central role in drafting the Plan and this Disclosure Statement. The Committee fully supports the Plan. The Committee believes the Plan protects the rights of all creditors, provides a fair and reasonable settlement of claims that could have been asserted against certain insider and related parties, and that the Plan will fairly distribute the Estates' funds among all creditors.

D. How do I know if the Plan is good for me?

The Committee and the Debtors believe that the Plan is in the best interests of all creditors. The Plan was jointly drafted by and is supported by the Committee, which has a duty to act in the best interest of creditors and are made up of members who are creditors seeking to be paid by the Debtors.

E. Am I entitled to vote on the Plan?

Your ability to vote on the Plan, and your rights, if any, to distribution under the Plan, depend on what type of Claim you hold and whether you held that Claim as of the Voting Record Date. Each category of Holders of Claims or Interests, as set forth in Article 2 and Article 3 of the Plan pursuant to sections 1122(a) and 1123(a)(1) of the Bankruptcy Code, is referred to as a "Class." Each category of Holders of Claims and Interests, pursuant to sections 1122(a) and 1123(a)(1) of the Bankruptcy Code, is referred to as a "Class." Each Class's respective voting status is set forth in Article 2 of the Plan and Article VII.B of this Disclosure Statement and is also provided in the chart below.

Class	Claims and Interests	Status	Voting Rights	Estimated Recovery
Class 1:	Bridge CN-3 Secured Lender Claim	Impaired	Entitled to Vote	0%
Class 2:	WTI Secured Lender Claim	Impaired	Entitled to Vote	0%
Class 3	CN-1 Note Claims	Impaired	Entitled to Vote	0% – 1.8%
Class 4:	CN-2 Note Claims	Impaired	Entitled to Vote	0%
Class 5:	CN-3 Note Claims	Impaired	Entitled to Vote	0%
Class 6:	Other Secured Claims	Unimpaired	Deemed to Accept; Not Entitled to Vote	100%
Class 7:	Non-Tax Priority Claims	Unimpaired	Deemed to Accept; Not Entitled to Vote	100%
Class 8:	General Unsecured Claims	Impaired	Entitled to Vote	1.8% – 10.1%
Class 9:	Intercompany Claims	Impaired	Deemed to Reject; Not Entitled to Vote	0%
Class 10:	Equity	Impaired	Deemed to Reject; Not Entitled to Vote	0%
Class 11:	Subsidiary Equity Interests	Impaired	Deemed to Reject; Not Entitled to Vote	0%

All Claims and Interests are classified in the Classes set forth below in accordance with sections 1122 and 1123(a)(1) of the Bankruptcy Code. A Claim or an Interest, or any portion thereof, is classified in a

DEBTORS EXHIBIT 2
Page 16 of 101

particular Class only to the extent that any portion of such Claim or Interest qualifies within the description of that Class and is classified in other Classes to the extent that any portion of such Claim or Interest qualifies within the description of such other Classes. A Claim or an Interest is also classified in a particular Class for the purpose of receiving distributions under the Plan only to the extent that such Claim or Interest is an Allowed Claim or Allowed Interest in that Class and has not been paid, released, or otherwise satisfied prior to the Effective Date.

All of the potential Classes for the Debtors are set forth herein. Such groupings shall not affect any Debtor's status as a separate legal Entity, change the organizational structure of the Debtors' business enterprise, constitute a change of control of any Debtor for any purpose, cause a merger or consolidation of any legal Entities, or cause the transfer of any assets, and, except as otherwise provided by or permitted under the Plan, the Debtors shall continue to exist as separate legal Entities after the Effective Date.

F. What will I receive from the Debtors if the Plan is consummated?

A summary of the anticipated recovery to Holders of Claims or Interests under the Plan is set forth in Article VII.B of this Disclosure Statement. Any estimates of Claims or Interests in this Disclosure Statement may vary from the final amounts allowed by the Bankruptcy Court. Your ability to receive distributions under the Plan depends upon the ability of the Proponents to obtain Confirmation of the Plan and meet the conditions necessary to consummate the Plan. Further explanation on this topic can be found in Article IX of this Disclosure Statement.

THE ESTIMATED RECOVERIES SET FORTH HEREIN ARE ESTIMATES ONLY AND THEREFORE ARE SUBJECT TO CHANGE. FOR A COMPLETE DESCRIPTION OF THE DEBTORS' CLASSIFICATION AND TREATMENT OF CLAIMS AND INTERESTS, REFERENCE SHOULD BE MADE TO THE ENTIRE PLAN.

G. What will I receive from the Debtors if I hold an Allowed Administrative Claim, Professional Fee Claim, or a Priority Tax Claim?

In accordance with section 1123(a)(1) of the Bankruptcy Code, Administrative Claims, Professional Fee Claims, and Priority Tax Claims have not been classified and, thus, are excluded from the Classes of Claims and Interests set forth in Article 2 of the Plan. A description of these Claims and their treatment is included in Article 3.2 and Article 3.3 of the Plan and Article VII.A of this Disclosure Statement.

H. Are any regulatory approvals required to consummate the Plan?

At this time, the Proponents are evaluating which, if any, regulatory approvals are required to consummate the Plan. To the extent any such regulatory approvals or other authorizations, consents, rulings, or documents are necessary to implement and effectuate the Plan, however, it is a condition precedent to the Effective Date that they be obtained.

I. What happens to my recovery if the Plan is not confirmed or does not go effective?

In the event that the Plan is not confirmed or does not become effective, there is no assurance that the recoveries anticipated by this Plan for Allowed Claims will remain under an alternative plan. It is possible that any alternative plan, if one could be confirmed, may provide Holders of Claims with less than they would have received pursuant to the Plan. The Proponents believe that a liquidation under chapter 7 of the Bankruptcy Code would lead to inferior recoveries for Holders of Claims. For a more detailed description of the consequences of an extended chapter 11 case or a liquidation scenario, see Article IX.E of this Disclosure Statement and the Liquidation Analysis attached hereto as **Exhibit B**.

J. If the Plan provides that I get a distribution, do I get it upon Confirmation or when the Plan goes effective, and what is meant by "Confirmation," "Effective Date," and "Consummation?"

"**Confirmation**" of the Plan refers to approval of the Plan by the Bankruptcy Court. Confirmation of the Plan does not guarantee that you will receive the distribution indicated under the Plan. After Confirmation of the Plan by the Bankruptcy Court, there are conditions that need to be satisfied or waived so that the Plan can go effective. Initial distributions to Holders of Allowed Claims will be made, at the earliest, on the date the Plan becomes effective—the "**Effective Date**"—or as soon as reasonably practicable thereafter, as specified in the Plan. "**Consummation**" of the Plan refers to the occurrence of the Effective Date. See Articles VII.M of this Disclosure Statement for a discussion of conditions precedent to Consummation of the Plan and the Debtors' means for implementation of the Plan.

K. What are the sources of Cash and other consideration required to fund the Plan?

As described in Article 4 of the Plan and Articles VI and VII.G of this Disclosure Statement, after the Effective Date, the Liquidating Trustee will fund distributions under the Plan from (a) the Plan Sponsor Consideration, (b) the Surplus DIP Cash, (c) the Settlement Party Payment, (d) any D&O Claim Resolution, (e) the Liquidating Trust Assets, and (f) the D&O Insurance Policies. The amount of recoveries from any D&O Claim Resolution, the Liquidating Trust Assets, and the D&O Insurance Policies has not been liquidated to a certain dollar amount. As such, the amount of Cash recoverable from these sources of Consideration is not known.

L. Is there potential litigation related to the Plan?

Parties in interest may object to the approval of this Disclosure Statement and may object to Confirmation of the Plan, which objections potentially could give rise to litigation. In the event that it becomes necessary to confirm the Plan over the rejection of certain Classes, the Proponents may seek confirmation of the Plan notwithstanding the dissent of such rejecting Classes. The Bankruptcy Court may confirm the Plan pursuant to the "cramdown" provisions of the Bankruptcy Code, which allows the Bankruptcy Court to confirm a plan that has been rejected by an impaired Class if it determines that the Plan satisfies section 1129(b) of the Bankruptcy Code.

M. How will the preservation of the Debtors' Retained Causes of Action impact my recovery under the Plan?

The Plan provides for the retention of certain Debtors' Retained Causes of Action other than those that are expressly waived, relinquished, exculpated, released, compromised, or settled, as described in greater detail in Article 4.4 of the Plan.

N. Will there be releases and exculpations granted to parties in interest under the Plan?

Yes, the Plan contains certain releases, exculpation, and injunctions, as set forth in Article 10 of the Plan and Article VII.L of this Disclosure Statement. At the Combined Hearing, the Proponents will present evidence to demonstrate the basis for and propriety of the release and exculpation provisions, including that the release, exculpation, and injunction provisions in the Plan are necessary and appropriate and meet the requisite legal standard promulgated by the United States Court of Appeals for the Fifth Circuit and the Supreme Court of the United States.

With respect to the Third-Party Releases (which provide for releases of non-debtor third parties), the Plan provides a mechanism for Holders of Claims and Interests to "opt-out" of granting such releases. Holders

DEBTORS EXHIBIT 2
Page 18 of 101

of Claims or Interests who are entitled to vote have the option to opt out of the Third-Party Releases. However, Holders of Claims or Interests who vote to accept or reject the Plan but do not opt out of the Third-Party Releases in the Plan will be deemed as consenting to the Third-Party Releases contained in Article 10.3 of the Plan and will be a "Releasing Party" (as defined in the Plan and provided below). Holders of Claims and Interests who are not entitled to vote on the Plan also have the option for opting out of the Third-Party Releases by completing an Third-Party Release opt-out form.

Importantly, the Plan includes the following parties in the definition of "Released Parties": means each of, and in each case in their capacity as such: (a) the Debtors; (b) the Independent Director; (c) Reorganized HGE; (d) the Committee and its members; (e) the Liquidating Trustee; (f) the Settlement Parties; (g) each current and former Affiliate of each Person in clause (a) through the following clause (f), but only in their capacity as such; and (h) each Related Party of each Entity in clause (a) through (f), but only in their capacity as such; *provided*, *however*, that for the avoidance of doubt, the Non-Released D&Os shall not be a Released Party under this Plan except as may be provided under a D&O Claim Resolution.

The Plan includes the following parties in the definition of "Releasing Parties": "(a) the Debtors; (b) Reorganized HGE; (c) the Committee; (d) the Liquidating Trustee; (e) the Settlement Parties; (f) the Consenting Creditors; (g) current and former Affiliates of each Entity in clause (a) through the following clause (f) for which such Entity is legally entitled to bind such Affiliates to the releases contained in this Plan under applicable Law or that have otherwise received proper notice of this Plan; and (h) each Related Party of each Entity in clause (a) through this clause (f) for which such Entity is legally entitled to bind such Related Party to the releases contained in this Plan under applicable Law or that have otherwise received proper notice of this Plan; *provided*, *however*, that for the avoidance of doubt, the Non-Released D&Os shall not be a Releasing Party under this Plan except as may be provided under a D&O Claim Resolution. Notwithstanding the foregoing, and for the avoidance of doubt, no party shall be a Releasing Party to the extent that such party did not receive proper notice and service of a Third-Party Release opt-out form.

The Plan also includes the following parties in the definition of "Related Parties": "(a) such Entity's current and former Affiliates and (b) such Entity's and such Entity's current and former Affiliates' directors, managers, officers, members of any Governing Body, equity holders (regardless of whether such interests are held directly or indirectly), affiliated investment funds or investment vehicles, managed accounts or funds, predecessors, successors, assigns (whether by operation of Law or otherwise), direct or indirect parent entities and/or subsidiaries, current, former, and future associated entities, managed or advised entities, accounts or funds, partners, limited partners, general partners, principals, members, management companies, fund advisors or managers, fiduciaries, employees, agents (including any disbursing agent), financial advisors, attorneys, accountants, consultants, investment bankers, representatives, and other professionals."

O. What is the deadline to vote on the Plan?

The deadline to submit votes to accept or reject the Plan and complete and submit the Third-Party Release opt-out form (the "**Voting Deadline**"), is **November 17, 2025 at 5:00 p.m. (prevailing Central Time)**.

P. How do I vote for or against the Plan?

Detailed instructions regarding how to vote on the Plan are included with the ballot distributed to Holders of Claims entitled to vote on the Plan (the "**Ballot**"). For your vote to be counted, the Ballot containing your vote must be properly completed and executed as directed, and delivered as directed, so that it is actually received by the Debtors' Claims and Noticing Agent, Kurtzman Carson Consultants, LLC d/b/a

Verita Global ("**Verita**," or the "**Claims and Noticing Agent**") on or before the Voting Deadline of **November 17, 2025 at 5:00 p.m. (prevailing Central Time)**.

Certain procedures will be used to collect and tabulate votes on the Plan, as summarized in Article VIII of this Disclosure Statement. Readers should carefully read the voting instructions in Article VIII of this Disclosure Statement.

Under the Proponents' Plan, all Holders of Claims or Interests in Classes 6 and 7 are unimpaired, as they will be paid in full or, if applicable, entitled to retain their collateral or their Claims or Interests, as applicable. As a result, all holders of Claims in Classes 6 and 7 are conclusively deemed to have accepted the Plan. The Holders of Claims or Interests in Classes 9, 10, and 11 are impaired, as they will not receive any distributions on account of their Claims or Interests and are deemed to reject the Plan and are not entitled to vote to accept or reject the Plan. The Holders of Claims in Classes 1, 2, 3, 4, 5, and 8 are impaired and are entitled to vote to accept or reject the Plan. Thus, only Holders of Claims in Classes 1, 2, 3, 4, 5, and 8 are entitled to vote on the Plan (each a "**Voting Class**" and collectively, the "**Voting Classes**").

Q. Why should I vote "Yes" to the Plan?

You should vote "yes" in support of the Plan because the Committee and the Debtors believe the Plan maximizes the value of the Debtors' assets, incorporates a settlement which provides for a fair and reasonable resolution to the vast majority of the Estates' claims, and outlines a process to get funds to creditors fairly and efficiently. The Committee and the Debtors worked diligently through multiple settlement communications and mediation to negotiate terms of a settlement that is favorable and ensures meaningful recoveries for creditors.

To be clear, you can vote "yes" and opt-out. Opting out of the Third-Party Release and voting in favor of the Plan are two separate things. Parties who elect to opt-out, which is their right, may support the confirmation of the Plan because it may present the fastest path for them to recover value on claims that are not directly against the Debtors or claims that may be pursued derivatively on behalf of the Debtors.

If the Plan is approved, creditors will receive value through cash, releases of claims by the Settlement Parties, rights to the Settlement Party Payment, and recoveries from the Debtors' Retained Causes of Action. If the Plan is not approved, the Chapter 11 Cases will likely be converted to a chapter 7 liquidation, and a trustee will be appointed to pursue litigation or settlement with the same parties who are proposing to fund the Settlement Party Payment. A vote for the Plan will ensure that the Plan is approved by the Bankruptcy Court so that distributions can be made in the near term.

R. What if I vote "No" to the Plan?

If the Debtors and Committee fail to collect the requisite number of "yes" votes, there is a chance that the Plan will not be approved by the Bankruptcy Court. By voting "no," you are not waiving your rights to distributions under the Plan, but you may be putting the Plan at risk of not being approved.

S. Why is the Bankruptcy Court holding a Combined Hearing?

Section 1128(a) of the Bankruptcy Code requires the Bankruptcy Court to hold a hearing on confirmation of the Plan and recognizes that any party in interest may object to Confirmation of the Plan. All parties in interest will be served notice of the time, date, and location of the Combined Hearing once scheduled. Because the Debtors' Chapter 11 Cases were administratively consolidated, and because the relief provided in the Plan affects each Debtor and Holders of Claims related to each Debtor, respectively, a

DEBTORS EXHIBIT 2
Page 20 of 101

combined hearing will provide the most efficient, comprehensive, and clear result for all stakeholders. The nature of the relief provided in the Plan also makes a combined hearing on adequacy of the Disclosure Statement and confirmation of the Plan the most efficient path to confirmation, which will be consistent with and support the recoveries intended under the Plan.

T. When is the Combined Hearing set to occur?

The Debtors will request that the Bankruptcy Court schedule the Combined Hearing for **November 24, 2025 at 1:30 p.m. (prevailing Central Time)**. The Combined Hearing may be adjourned from time to time without further notice. The Bankruptcy Court, in its discretion and prior to the Combined Hearing, may put in place additional procedures governing the Combined Hearing. Subject to section 1127 of the Bankruptcy Code, the Plan may be modified, if necessary, prior to, during, or as a result of the Combined Hearing, without further notice to parties in interest.

Objections to Confirmation of the Plan must be filed and served on the Debtors, and certain other parties, by **November 17, 2025 at 5:00 p.m. (prevailing Central Time)**, in accordance with any forthcoming notice of the Combined Hearing.

U. What is the purpose of the Combined Hearing?

The purpose of the Combined Hearing is to seek final approval of this Disclosure Statement and Confirmation of the Plan. The confirmation of a plan of reorganization by a bankruptcy court binds the debtor, any issuer of securities under a plan of reorganization, any person acquiring property under a plan of reorganization, any creditor or equity interest holder of a debtor, and any other person or entity as may be ordered by the bankruptcy court in accordance with the applicable provisions of the Bankruptcy Code. Subject to certain limited exceptions, the order issued by the bankruptcy court confirming a plan of reorganization discharges a debtor from any debt that arose before the confirmation of such plan of reorganization and provides for the treatment of such debt in accordance with the terms of the confirmed plan of reorganization.

V. What is the effect of the Plan on the Debtors' ongoing business?

The Debtors are reorganizing under chapter 11 of the Bankruptcy Code. As a result, the occurrence of the Effective Date of the Plan means that the Debtors will ***not*** be liquidated or forced to go out of business. Following Confirmation, the Plan will be Consummated on the Effective Date, which is the date on which all conditions to Consummation have been satisfied and the Plan is declared effective by the Debtors (*see* Article 11 of the Plan). On or after the Effective Date, and unless otherwise provided in the Plan, Reorganized HGE may operate its business and, except as otherwise provided by the Plan, may use, acquire, or dispose of property and compromise or settle any Claims, Interests, or Causes of Action without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules. Additionally, upon the Effective Date, all actions contemplated by the Plan will be deemed authorized and approved.

W. What is the effect of Confirmation and Consummation of the Plan?

Following Confirmation, and subject to satisfaction of each condition precedent in Article 11 of the Plan, the Plan will be consummated on the Effective Date. Among other things, on the Effective Date, certain release, injunction, exculpation, and discharge provisions set forth in Article 10 of the Plan will become effective. **Accordingly, it is important to read the provisions contained in Article 10 and Article 11 of the Plan very carefully so that you understand how Confirmation and Consummation of the Plan—which effectuates such release, injunction, exculpation, and discharge provisions—will affect**

you and any Claim or Interest you may hold with respect to the Debtors so that you may cast your vote accordingly. These provisions are described in Article VII.L of this Disclosure Statement.

X. Will any party have significant influence over the corporate governance and operations of Reorganized HGE?

On the Effective Date, the current members of the Debtors' board of directors and officers shall no longer serve in any such capacity with Reorganized HGE or the Reorganized HGE Subsidiaries and shall be discharged of all duties in connection therewith. The Debtors will disclose in their Plan Supplement the identities of those individuals proposed to serve as directors and officers of Reorganized HGE and the Reorganized HGE Subsidiaries. The deadline for the Debtors to file their Plan Supplement is November 10, 2025.

Y. Who do I contact if I have additional questions with respect to this Disclosure Statement or the Plan?

If you have questions regarding this Disclosure Statement or the Plan, you may contact the Debtors' Claims and Noticing Agent, Verita, by: (a) calling (888) 733-1431 (U.S./Canada) (toll-free), +1 (310) 751-2632 (International), (b) writing to Higher Ground Education, Inc., et al. Ballot Processing, c/o KCC dba Verita, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245 (if by first-class mail, hand delivery or overnight mail), or (c) submitting an inquiry to www.veritaglobal.net/HigherGround/Inquiry (with "HGE Solicitation Inquiry" in the subject line). The Claims and Noticing Agent cannot and will not provide legal advice.

Copies of the Plan, this Disclosure Statement, and any other publicly filed documents in the Chapter 11 Cases are available upon written request to the Claims and Noticing Agent at the email address above or by downloading the exhibits and documents from the website of the Claims and Noticing Agent at www.veritaglobal.net/HigherGround (free of charge) or the Bankruptcy Court's website at https://txnb.uscourts.gov/ (for a fee).

Z. Do the Debtors recommend voting in favor of the Plan?

Yes. The Debtors believe that the Plan provides for better distributions and results to the Debtors' creditors and stakeholders than would otherwise result from any other available alternative. The Debtors believe that the Plan is in the best interest of the Debtors' creditors and stakeholders, and that any alternatives (to the extent they exist) would fail to realize or provide the value inherent under the Plan.

AA. Does the Committee recommend voting in favor of the Plan?

Yes. The Committee believes that the Plan provides for better distributions and results to the Debtors' creditors and stakeholders, including General Unsecured Creditors, than would otherwise result from any other available alternative. The Committee believes that the Plan is in the best interests of all of the Debtors' creditors and stakeholders and that any alternatives (to the extent they exist) would fail to realize or provide the value inherent under the Plan.

ARTICLE IV.
Background and Events Leading to Chapter 11 Cases[5]

A. Overview of the Debtors

HGE was founded in 2016 by a team of educators and business leaders, who had spent their early careers dedicated to creating and scaling LePort Education Inc., a high-quality, high-fidelity Montessori school network headquartered in Southern California. Ramandeep (Ray) Girn founded and led the Debtors as their President and Chief Executive Officer. For many years the team devoted itself to developing, testing, refining, and putting into practice the resources, systems, infrastructure, and pedagogical leadership required to achieve Montessori "at scale," and created a network of schools across the United States. HGE operated its Montessori schools under the Guidepost brand—a brand synonymous with cultivating independent children to "live a life, fully lived."

The Debtors' mission was to modernize and mainstream the Montessori education movement. In addition to owning and operating Montessori schools (the "**Schools**"), the Debtors provided accredited teacher training and licensed content to other Montessori schools. In addition, in 2020, HGE acquired the Altitude platform, a learning management system that HGE believed could be used to operate Guidepost classrooms across the network. Following rapid expansion as the United States emerged from COVID-19 lockdowns, the Debtors offered an end-to-end experience that covered the entire lifecycle of a family at school—virtually and at home—from birth through secondary education, enabled by next-gen, accredited Montessori instruction and programming.

Following the early success of the Schools in the United States, HGE sought to expand its mission, dedication to education, and Montessori platform to China, Canada, and countries in Europe. This foreign expansion began in 2019 through the opening of wholly owned Schools (the "**Foreign Schools**") in Hong Kong and mainland China and the formation of strategic partnerships with parties that wanted to utilize HGE's brand, programming, and pedagogy.

By the fall of 2024, the Debtors were the largest owner and operator of Montessori schools in the world with over 150 Schools in operations and plans for the construction and opening of dozens more Schools. These Schools were located across the United States, with locations in, among other states, Texas, North Carolina, California, New York, New Jersey, Illinois, Massachusetts, Washington, Maryland, Florida, Michigan, Alabama, Indiana, Ohio, Arizona, Kansas, Missouri, and Virginia. In addition to its core campus network, the Debtors offered virtual school, home school and teacher training, and also licensed its content to independent school partners.

B. The Debtors' Corporate Structure and Operations

Prior to the Petition Date, the Debtors operated the Schools through various structures—all managed by centralized operations at HGE. HGE is the ultimate corporate parent company of the Debtors. HGE owned, directly or indirectly, numerous Debtor and non-debtor subsidiaries that were utilized to operate

[5] The facts stated in this Article IV are, for the most part, a restatement of the *Declaration of Jonathan McCarthy in Support of First Day Motion* [Docket No. 15]. The Committee does not agree with the Debtors' characterization of the factual background presented in this portion of the Disclosure Statement but has agreed to the restatement of such background to provide context for the settlements reached during the course of these chapter 11 cases. As discuss further below in Article V.I, the Debtors and the Committee each conducted independent investigations of these prepetition events and performed independent analyses of the merits and value of any potential estate causes of action arising from such matters.

and/or own the Debtors' Schools and accredited training programs. As of the Petition Date, HGE owned and operated seven (7) Schools, which the Debtors closed on or before June 30, 2025.

The Debtors' primary business was owning and operating the Schools. The Schools were either wholly owned by Debtor Guidepost A or were owned by other subsidiary entities (the "**School Subsidiaries**"). The School Subsidiaries were established to own, manage, and/or operate Schools in selected markets in the United States. The School Subsidiaries are either wholly owned by Guidepost A or were majority-owned by Guidepost A with the minority owners consisting of limited interests owned by non-U.S. person investors ("**EB-5 Investors**") under the Employment Based Immigration Preference program, known as "EB-5" (the "**EB-5 Program**").

Further, as of the Petition Date, the Debtors owned, operated, and managed their accredited training programs at Prepared Montessorian LLC ("**Prepared Montessorian**") and Prepared Montessorian TT LLC ("**Prepared TT**"),[6] Prepared Montessorian's former wholly owned subsidiary. The Debtors were known for their pedagogy and innovative Montessori programming that was utilized by Montessori educators within and outside of the Schools.

In furtherance of their mission, the Debtors offered two Montessori programs and brands: the Guidepost Montessori brand for children in their early years (generally infant through pre-kindergarten) and Guidepost Academy for children and young adolescents (generally grades kindergarten through eighth grade). The Debtors' primary focus, however, was the early childhood education space.

In 2016 and 2017, the Debtors started with a small number of Schools and at the end of each calendar year, maintained the following number of Schools:

Year Ending	Number of Schools
2018	12
2019	27
2020	60
2021	81
2022	101
2023	132
2024	150
Petition Date	7

C. The Debtors' Capital Structure

Prior to the Petition Date, the Debtors entered into various financing arrangements to fund the Debtors' Schools and general operations. As of the Petition Date and following the Foreclosures (which are discussed in detail below), the Debtors believe they were obligated to the following lenders:

[6] Prepared TT is not a debtor in these Chapter 11 Cases.

Debt	Approx. Principal Amount Outstanding[7]
Secured Funded Debt	
Bridge CN-3 Notes	$4,800,000
WTI Loan Agreements	$4,680,970
CN Notes	$117,837,932
Total Secured Funded Debt	**$127,318,902**
Unsecured Funded Debt	
Learn Fund XXXVII Promissory Note	$410,350
NRTC Promissory Note	$289,833
Yu FICB Promissory Notes	$1,182,387
YuATI Promissory Notes	$2,200,000
YuHGEA Loan Agreement	$57,424
Yu Capital Loan	$327,858
LFI Unsecured Notes	$12,454,566
Total Unsecured Funded Debt	**$16,922,418**
Total Funded Debt	**$144,241,320**

1. **The Secured WTI Loans**

HGE, Guidepost A, Prepared Montessorian, Prepared TT, and Terra Firma Services LLC, ("**Terra Firma**," and with HGE, Guidepost A, Prepared Montessorian, and Prepared TT, the "**WTI Borrowers**") are parties to several prepetition financing arrangements with Venture Lending & Leasing IX, Inc., ("**Fund IX**") and WTI Fund X, Inc., ("**Fund X**" together with Fund IX, "**WTI**"). Specifically, WTI and the WTI Borrowers entered into (a) the Loan and Secured Agreement, dated February 19, 2021, by and between Fund IX and the Borrowers in the original principal amount of $12 million (as may have been amended, supplemented, restated, and modified from time to time, the "**Fund IX Loan Agreement**"); (b) that certain Loan and Security Agreement, dated as of November 8, 2023, between Fund X and the WTI Borrowers in the original principal amount of $15 million (as may have been amended, supplemented, restated, and modified from time to time, the "**Fund X Loan Agreement**," and with the Fund IX Loan Agreement, the "**WTI Loan Agreements**").

To secure the WTI Borrowers' obligations under the WTI Loan Agreements, each Borrower granted to WTI a blanket security interests in substantially all of such WTI Borrowers' personal property assets, including certain intellectual property owned by HGE and Terra Firma (collectively, the "**WTI Collateral**"). WTI's security interests in the WTI Collateral were perfected by various UCC-1 Financing Statements and Intellectual Property Security Agreements.

As such, WTI are secured by substantially all of the property of the WTI Borrowers, subject to certain perfected security interests in specific assets held by other secured creditors. Pursuant to that Intercreditor Agreement, dated November 8, 2023, between Fund IX and Fund X, the parties agreed that the liens of WTI shall be of equal rank and priority and all of the rights, interests, and obligations under the WTI Loan Agreements and related loan documents shall be shared by WTI *pro rata*.

[7] The Approximate Amount Outstanding reflects the estimated principal amount outstanding as of the Petition Date according to the Debtors' books and records. These numbers are a summary and are not intended to reflect the actual amounts outstanding as of the Petition Date. The Debtors reserve all rights as to the correct amounts of these funded debt obligations.

As of the Petition Date and following the Foreclosures, WTI maintains a perfected, secured claim against the WTI Borrowers in the approximate amount of $4,680,970 (due to the fact that WTI did not foreclose on all of the WTI Collateral).

2. **The CN Notes**

To further fund the Debtors' Schools and business operations, the Debtors entered into that Note Purchase Notice and Note Purchase Agreement, dated May 31, 2024 (as may have been amended, supplemented, restated, and modified from time to time, the "**NPA**") whereby the Debtors were authorized to issue and sell one or more promissory notes in a first series (the "**CN-1 Notes**"), one or more promissory notes in a second series (the "**CN-2 Notes**"), and one or more promissory notes in a third series (the "**CN-3 Notes**," and with the CN-1 Notes and the CN-2 Notes, the "**CN Notes**"). The CN Notes are secured by a blanket lien on all HGE assets (the "**CN Notes Collateral**") pursuant to the Security Agreement, dated May 31, 2024 between HGE and Learn Capital Venture Partners IV, L.P., the Collateral Agent for all notes issued under the NPA (the "**NPA Collateral Agent**"), and any security interests in the CN Notes Collateral (other than as expressly provided for the Bridge CN-3 Notes (as defined below)) are expressly subordinated to WTI's liens in the CN Notes Collateral. The NPA Collateral Agent perfected the CN Notes security interest in the CN Notes Collateral pursuant to a filed UCC-1 Financing Statement with the Delaware Department of State on May 31, 2024, as file number 20243664982.

Upon an event of repayment of the CN Notes, the NPA provides that Holders of the CN-3 Notes are entitled to receive a recovery in full before any payment may be made to Holders of the CN-2 Notes and CN 1 Notes. Once all Holders of CN-3 Notes have been repaid in full, Holders of CN-2 Notes are then entity to receive a recovery in full before any payment may be made to Holders of CN-1 Notes.

Pursuant to the NPA, the CN Notes convert into Conversion Shares upon the first to occur of (a) the consent of the Majority Note Holders or (b) the date that is four months following the date of the Initial Closing (provided, that (i) such date may be extended two times by up to three months each and/or (ii) such conversion may be waived entirely, in each case, with the consent and at the sole discretion of the Majority Note Holders). As Learn Capital, and its affiliated entities, were the Majority Note Holders for the CN Notes, Learn Capital waived any conversion of the CN Notes into the Conversion Shares.

As of the Petition Date, the Debtors believe there was approximately $43,014,365 in CN-3 Notes, $41,304,320, in CN-2 Notes, and $33,566,465 in CN-1 Notes outstanding.[8] Due to the unique nature of each class of CN Notes, the Plan contains separate Classes for CN-1 Notes, CN-2 Notes, and CN-3 Notes.

Lender	Class	Approximate Principal Amount Outstanding
Learn Capital Venture Partners III, L.P., on its own behalf and as nominee for Learn Capital Venture Partners IIIA, L.P.	CN-1 Note	$1,525,938
Learn Capital Venture Partners IV, L.P., on its own and as nominee for Learn Capital Venture Partners IV-US, L.P.	CN-1 Note	$1,333,141[9]
Learn Capital Fund V Growth, L.P.	CN-1 Note	$2,055,391[10]

[8] As noted above, the Committee disputes the Debtors' characterization and amounts summarized herein.

[9] This amount consists of the reclassification of that certain Subordinated Unsecured Promissory, dated February 22, 2023, between Learn Capital Venture Partners III, L.P. and HGE in the amount of $1,333,141.27.

[10] This amount consists of the reclassification of (a) that certain Subordinated Unsecured Promissory, dated December 5, 2022, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $1,029,898.03 and

DEBTORS EXHIBIT 2
Page 26 of 101

Lender	Class	Approximate Principal Amount Outstanding
Previously Existing Convertible Notes	CN-1 Notes	$28,651,995[11]
Learn Capital Venture Partners III, L.P., on its own behalf and as nominee for Learn Capital Venture Partners IIIA, L.P.	CN-2 Note	$6,094,549[12]
Learn Capital Fund V Growth, L.P.	CN-2 Note	$30,186,659[13]

(b) that certain Subordinated Unsecured Promissory, dated February 22, 2023, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $1,025,493.29.

[11] Pursuant to the Closing Conditions to Note Purchase Agreement and Series E Financing, dated June 13, 2024 (the "**Closing Conditions Agreement**"), "all existing convertible notes outstanding … will be cancelled, exchanged or amended to CN-1 Notes…" At the time of the Closing Conditions Agreement, there were approximately fifty-seven (57) convertible notes outstanding, which were converted into the CN-1 Notes. Many of these notes were not issued new CN-1 Notes and the Debtors tracked and recognized such notes as CN-1 Notes.

[12] This amount consists of the reclassification of: (a) $1,018,064.98 from a Subordinated Unsecured Promissory, dated July 6, 2023, between Learn Capital Venture Partners III, L.P. and HGE; (b) $3,048,897.08 from a Subordinated Unsecured Promissory, dated August 7, 2023, between Learn Capital Venture Partners III, L.P. and HE; (c) $1,014,591.18 from a Subordinated Unsecured Promissory, dated September 7, 2023, between Learn Capital Venture Partners III, L.P. and HGE; and (d) $1,012,996.12 from a Subordinated Unsecured Promissory, dated October 6, 2023, between Learn Capital Venture Partners III, L.P. and HGE.

[13] Of this amount, $5,320,868.44 will be credited toward the satisfaction of the Pro Rata Share of Learn Capital Venture Partners IV, L.P. Further, this amount consists of the reclassification of: (a) that certain Subordinated Unsecured Promissory, dated November 18, 2022, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $4,123,393.44; (b) that certain Subordinated Unsecured Promissory, dated December 21, 2022, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $4,116,017.62; (c) that certain Subordinated Unsecured Promissory, dated January 23, 2023, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $3,595,073.13; (d) that certain Subordinated Unsecured Promissory, dated January 30, 2023, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $513,386.87; (e) that certain Subordinated Unsecured Promissory, dated March 8, 2023, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $1,332,129.06; (f) that certain Subordinated Unsecured Promissory, dated March 22, 2023, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $4,812,502.19; (g) that certain Subordinated Unsecured Promissory, dated May 23, 2023, between Learn Capital Venture Partners IV, L.P. and HGE in the amount of $1,020,498.17; (h) that certain Subordinated Unsecured Promissory, dated May 30, 2023, between Learn Capital Venture Partners IV, L.P. and HGE in the amount of $1,020,110.68; (i) that certain Subordinated Unsecured Promissory, dated June 21, 2023, between Learn Capital Venture Partners IV, L.P. and HGE in the amount of $3,566,128.38; (j) that certain Subordinated Unsecured Promissory, dated June 29, 2023, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $1,018,451.69; (k) that certain Subordinated Unsecured Promissory, dated September 7, 2023, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $2,536,477.96; and (l) that certain Subordinated Unsecured Promissory, dated October 6, 2023, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $2,532,490.31.

Lender	Class	Approximate Principal Amount Outstanding
Learn Capital Venture Partners IV, L.P., on its own and as nominee for Learn Capital Venture Partners IV-US, L.P.	CN-2 Note	$5,023,111[14]
Learn Capital Venture Partners III, L.P., on its own behalf and as nominee for Learn Capital Venture Partners IIIA, L.P.	CN-3 Note	$2,000,000
Learn Capital IV Special Opportunities XI, LLC	CN-3 Note	$18,536,514[15]
Venn Growth Partners HGE LP[16]	CN-3 Note	$1,000,000
Branch Hill Capital, LLC	CN-3 Note	$430,020
Nimble Ventures, LLC	CN-3 Note	$531,040
Venn Growth GP Limited	CN-3 Note	$4,197,523[17]
Ramandeep Girn	CN-3 Note	$3,069,031[18]
Learn Capital Special Opportunities Fund XVIII, L.P.	CN-3 Note	$5,300,000
HEAL Partners International Fund 1 LP	CN-3 Note	$380,503
HEAL Partners Australia Fund 1	CN-3 Note	$1,619,417
2HR Learning, Inc.	CN-3 Note	$5,000,000
Ramandeep Girn	CN-3 Note	$903,100[19]
Total Approximate Principal Amount		**$117,837,932**

(a) CN-1 Notes

The CN-1 Notes consist of notes that were issued and categorized as a CN-1 Note or were previously issued notes by the Debtors under separate debt documents that then reclassified into CN-1 Notes. Specifically, there aggregate face amount of the CN-1 Notes total approximately $33,566,465 and relate

[14] This amount consists of the reclassification of that certain Subordinated Unsecured Promissory, dated March 7, 2024, between Learn Capital Venture Partners IV, L.P. and HGE in the amount of $5,023,111.10.

[15] Certain of this amount consists of a reclassification of: (a) that certain Subordinated Unsecured Promissory, dated April 2, 2024, between Learn Capital IV Special Opportunities XI, LLC and HGE in the amount of $1,003,206.10; (b) that certain Subordinated Unsecured Promissory, dated April 2, 2024, between Learn Capital IV Special Opportunities XI, LLC and HGE in the amount of $5,016,030.51; (c) that certain Subordinated Unsecured Promissory, dated April 8, 2024, between Learn Capital IV Special Opportunities XI, LLC and HGE in the amount of $6,017,277.53; and (d) that certain Loan Agreement & Promissory Note, dated June 7, 2024, between Learn Capital IV Special Opportunities XI, LLC and HGE in the amount of $4,000,000.

[16] Venn Growth Partners HGE LP and its affiliates are collectively defined herein as "**Venn**."

[17] Certain of this amount consists of the reclassification of that certain Loan Agreement and Promissory Note, dated June 10, 2024 between Venn Growth GP Limited and HGE in the amount of $750,000.

[18] This amount consists of the reclassification of that certain Note Redemption Agreement dated June 11, 2024 between Guidepost A, Ramandeep Singh Girn, and Rebecca Knapp Girn, and that certain promissory note dated June 30, 2024, issued to Ramandeep Singh Girn in the amount of $3,036,031.53.

[19] This CN-3 Note was issued to Mr. Girn on February 2, 2025 and is the reclassification of that certain unsecured Loan Agreement & Promissory Note, dated June 30, 2024, between Ramandeep Girn and Guidepost A LLC in the amount of $903,100.69 into a secured CN-3 Note.

to unsecured, convertible notes previously issued by the Debtors as "**Champions Round Notes**" or "**Series E Bridge Notes**." Pursuant to the Closing Conditions Agreement, "all existing convertible notes outstanding … will be cancelled, exchanged or amended to CN-1 Notes…"

On June 10, 2024, the Board executed a Unanimous Written Consent whereby the Champions Round Notes and Series E Bridge Notes were to be amended "to provide equivalent terms to those provided to CN-1 Noteholders pursuant to the [NPA]." The Debtors, however, neither amended the Champions Round Notes or the Series E Bridge Notes to align those notes with the CN-1 Notes nor issued new CN-1 Notes to replace the Champions Round Notes or the Series E Bridge Notes. While the Debtors have classified the Champions Round Notes and the Series E Bridge Notes as CN-1 Notes, the Debtors believe that the Champions Round Notes and Series E Bridge Notes may not be governed by the terms of the applicable notes and not the NPA, including any applicable conversion terms.

The Plan provides that all Settlement Parties, which hold approximately $21,014,471 of the CN-1 Notes in the aggregate, will waive distributions under the Plan with respect to their CN-1 Note Claims. As such, the remaining CN-1 Note Claims are those Claims related to the Champions Round Notes and the Series E Bridge Notes.

(b) CN-2 Notes

The CN-2 Notes are those series of CN Notes issued under the NPA with the second higher priority of CN Notes issued under the NPA (other than the Bridge CN-3 Notes). As stated in the NPA, the CN-2 Note Claims do not receive any recovery on behalf of their CN-2 Note Claims until all CN-3 Notes are paid in full. All CN-2 Note Claims are held by Settlement Parties, which are waiving any distributions on account of such CN-2 Note Claims under the Plan.

(c) The CN-3 Notes

The CN-3 Notes are those series of CN Notes issues under the NPA with the highest priority of CN Notes issued under the NPA (other than the Bridge CN-3 Notes). Holders of the CN-3 Note Claims consist of Settlement Parties that are waiving any distributions on behalf of their CN-3 Notes Claims and certain other parties that will receive an offer from Guidepost Global to become an investor or other creditor of Guidepost Global. As such, the Plan provides that all Holders of CN-3 Note Claims will waive any distributions under the Plan on account of such CN-3 Note Claims.

3. **The Secured Bridge CN-3 Loans**

Beginning on and after January 15, 2025, the Debtors and certain lenders entered into the series CN-3 convertible promissory notes (the "**Bridge CN-3 Notes**") in the aggregate principal amount of $4,800,000 (the "**Bridge CN-3 Loans**"), plus interest, fees and costs, and including any premiums, expenses, indemnity, and reimbursement obligations accrued thereunder and all other fees and expenses (including fees and expenses of attorneys and advisors) as provided therein, issued pursuant to the NPA. The Bridge CN-3 Notes are collateralized by a priming lien over the WTI Loan Agreements in the principal amount of up to $5,000,000, in favor of the NPA Collateral Agent. WTI consented to this treatment pursuant to that Closing Conditions to Note Purchase Agreement and Series E Financing #2, effective February 5, 2025, between HGE, WTI, Learn Capital, Learn Capital Special Opportunities Fund XXXVII, LLC, and 2HR Learning, Inc.

As of the Petition Date, $4,800,000 of Bridge CN-3 Notes remained outstanding and are broken out by the Holders of the Bridge CN-3 Loans, as follows:

Lender	Amount
Ramandeep Girn	$500,000
Learn Capital Venture Partners III, L.P.	$2,300,000
2HR Learning, Inc.	$1,000,000
Learn Capital IV Special Opportunities X, LLC	$1,000,000
Total	**$4,800,000**

4. **Learn Capital Debt**

Learn Capital Special Opportunities Fund XXXVII LLC ("**Learn Fund XXXVII**") and HGE, Guidepost FIC A LLC, Guidepost FIC B LLC, Guidepost FIC C LLC, HGE FIC D LLC, HGE FIC E LLC, HGE F LLC, HGE FIC G LLC, HGE FIC I LLC, HGE FIC L LLC, HGE FIC M LLC, HGE FIC N LLC, Guidepost The Woodlands LLC, Guidepost Goodyear LLC, and LePort Emeryville LLC, as debtors (collectively, the "**Learn Borrowers**") are party to that Second Amended and Restated Secured Convertible Promissory Note, dated March 13, 2025 (as the same has been amended, supplemented, restated and otherwise modified from time to time, the "**Learn Fund XXXVII Promissory Note**"), in the original principal amount of $3,800,000.00. The Learn Fund XXXVII Promissory Note is secured by that Second Amended and Restated Security Agreement, dated March 13, 2025, between Learn Fund XXXVII and the Learn Borrowers. Prior to foreclosure, the Learn Fund XXXVII Promissory Note was secured, up to the secured amount for each School set forth in the Learn Fund XXXVII Promissory Note, by a first lien security interest in substantially all of the assets of the following Schools (the "**Learn Fund XXXVII Collateral**"):

Borrower	**School**	**Secured Amount**
Guidepost FIC A LLC	Guidepost Montessori at Spruce Tree	$130,000
Guidepost FIC B LLC	Guidepost Montessori at Timber Ridge	$80,000
Guidepost FIC B LLC	Guidepost Montessori at Wicker Park	$20,000
Guidepost FIC B LLC	Guidepost Montessori at Foothill Ranch	$20,000
Guidepost FIC C LLC	Guidepost Montessori at Copper Hill	$20,000
Guidepost Goodyear LLC	Guidepost Montessori at Goodyear	$20,000
Guidepost The Woodlands LLC	Guidepost Montessori at The Woodlands	$20,000
HGE FIC D LLC	Guidepost Montessori at Flower Mound	$20,000
HGE FIC D LLC	Guidepost Montessori at Magnificent Mile	$70,000
HGE FIC E LLC	Guidepost Montessori at Hollywood Beach	$20,000
HGE FIC E LLC	Guidepost Montessori at Peoria	$2,400,000
HGE FIC F LLC	Guidepost Montessori at Plum Canyon	$20,000
HGE FIC G LLC	Guidepost Montessori at Laurel Oak	$30,000
HGE FIC G LLC	Guidepost Montessori at Mahwah	$30,000
HGE FIC I LLC	Guidepost Montessori at Burr Ridge	$20,000
HGE FIC I LLC	Guidepost Montessori at Deerbrook	$70,000
HGE FIC I LLC	Guidepost Montessori at Downtown Naperville	$20,000
HGE FIC I LLC	Guidepost Montessori at Evanston	$70,000
HGE FIC I LLC	Guidepost Montessori at Hollywood Beach East	$20,000
HGE FIC I LLC	Guidepost Montessori at Palm Beach Gardens	$70,000
HGE FIC I LLC	Guidepost Montessori at Baymeadows	$20,000
HGE FIC L LLC	Guidepost Montessori at Kendall Park	$20,000
HGE FIC L LLC	Guidepost Montessori at Paradise Valley	$30,000
HGE FIC L LLC	Guidepost Montessori at Downtown Boston	$20,000

Borrower	School	Secured Amount
HGE FIC L LLC	Guidepost Montessori at Legacy	$20,000
HGE FIC L LLC	Guidepost Montessori at Old Town	$30,000
HGE FIC L LLC	Guidepost Montessori at Princeton Meadows	$20,000
HGE FIC L LLC	Guidepost Montessori at Lynnwood	$30,000
HGE FIC L LLC	Guidepost Montessori at San Rafael	$20,000
HGE FIC M LLC	Guidepost Montessori at Downers Grove	$20,000
HGE FIC M LLC	Guidepost Montessori at Leavenworth	$20,000
HGE FIC M LLC	Guidepost Montessori at Celebration Park	$20,000
HGE FIC N LLC	Guidepost Montessori at Kent	$20,000
HGE FIC N LLC	Guidepost Montessori at North Wales	$20,000
LePort Emeryville LLC	Guidepost Montessori at Emeryville	$320,000

Learn Fund XXXVII's security interests in the Learn Fund XXXVII Collateral were perfected by UCC-1 Financing Statements filed with the Delaware Department of State on March 6, 2025, as File Numbers: 20251574091, 20251573606, 20251573259, 20251574182, 20251573929, 20251573663, 20251572954, 20251573861, 20251574505, 20251573655, 20251573317, 20251573093, and 20251574174 (as amended on March 17, 2025 by Amendment No. 20251830410). As of the Petition Date, approximately $419,351 remains outstanding under the Learn Fund XXXVII Promissory Note, which the Debtors consider unsecured due to either the Foreclosures or subsequent sale of the Learn Fund XXXVII Collateral.

5. The Yu Capital Loans

Yu Capital, LLC ("**Yu Capital**") and its affiliates entered into a number of project specific loans with the Debtors that were secured by specific assets, which Yu Capital or its affiliates foreclosed upon. As such, the Debtors consider all of the loans between the Debtors and Yu Capital and its affiliates to be unsecured. As of the Petition Date, the unsecured Yu Capital Loans, include the following:

Yu Capital Entity	Unsecured Amount
YuHGE A LLC	$57,425
YuATI LLC	$2,200,000
YuFIC B, LLC	$1,182,387
NTRC Equity Partners, LLC	$289,833
Yu Capital, LLC	$327,858.63
Total	**$4,057,503.63**

(a) YuHGE A Loan

Guidepost A and YuHGE A LLC ("**YuHGE A**") are party to that Amended and Restated Loan Agreement, dated March 22, 2018, in the original principal amount of $1,000,000 (as amended and supplemented from time to time, the "**YuHGE A Loan**"), secured by that Pledge and Security Agreement between Guidepost A and YuHGE A, and guaranteed by HGE. The YuHGE A Loan was secured by a first priority security interest in Guidepost A's 92.5% equity interest in Guidepost FIC A LLC, an owner of two Schools – Prosperity and Spruce Tree (the "**YuHGE A Collateral**"). YuHGE A perfected its security interest in the YuHGE A Collateral pursuant to that UCC-1 Financing Statement with the Delaware Department of State on February 29, 2024 (as amended on March 27, 2025), as file number 20241354040. As of the Petition Date, approximately $57,425 remains outstanding on the YuHGE A Loan, which the Debtors consider to be unsecured due to the foreclosure of the YuHGE A Collateral.

(b) YuATI Loan

Guidepost A and YuATI LLC ("**YuATI**") are party to that Secured Promissory Notes in the aggregate principal amount of $2,200,000 (the "**YuATI Loan**"), secured by that Pledge and Security Agreement Guidepost A and YuATI. The YuATI Loan was secured by a first priority security interest in the Academy of Thought and Industry – San Francisco Campus and the Academy of Thought and Industry – Austin Campus (the "**YuATI Collateral**"). YuATI perfected its security interest in the YuATI Collateral pursuant to that UCC-1 Financing Statement with the Delaware Department of State on February 29, 2024, as file number 20241354321.

Both Schools that are the YuATI Collateral were closed well before the Petition Date. As such, the Debtors consider the YuATI Loan unsecured. As of the Petition Date, at least $2,200,000 remains outstanding on the YuATI Loan.

(c) YuFIC B Loan

Guidepost A and YuFIC B, LLC ("**YuFIC B**") are party to that Secured Promissory Note, dated December 5, 2021, in the original principal amount of $2,000,000 (the "**YuFIC B Loan**"), secured by that Pledge and Security Agreement Guidepost A and YuFIC B. The YuFIC B Loan was secured by a first priority security interest in the Eldorado School (the "**YuFIC B Collateral**"). YuFIC B perfected its security interest in the YuFIC B Collateral pursuant to that UCC-1 Financing Statement with the Delaware Department of State on February 29, 2024, as file number 20241354180. As of the Petition Date, approximately $1,182,387 remains outstanding on the YuFIC B Loan, which the Debtors consider to be unsecured due to the foreclosure of the YuFIC B Collateral.

(d) NRTC Loan

Guidepost A and NTRC Equity Partners, LLC ("**NTRC**") are party to that Secured Promissory Note, dated July 17, 2023, in the original principal amount of $4,000,000 (the "**NTRC Loan**"), secured by that Pledge and Security Agreement Guidepost A and NTRC. The NTRC Loan was secured by a first priority security interest in the Bee Cave School, the Brushy Creek School, the Round Rock School, and the Westlake School (the "**NRTC Collateral**"). NRTC perfected its security interest in the NRTC Collateral pursuant to that UCC-1 Financing Statement with the Delaware Department of State on February 29, 2024, as file number 20241354305. As of the Petition Date, approximately $289,833 remains outstanding on the NRTC Loan, which the Debtors consider to be unsecured due to the foreclosure of the NRTC Collateral.

(e) Yu Capital Loan

Guidepost A and Yu Capital are party to that Secured Promissory Note, dated January 3, 2025, in the original principal amount of $441,913 (the "**Yu Capital Loan**"), secured by that Pledge and Security Agreement between Guidepost A and Yu Capital, and guaranteed by HGE. The Yu Capital Loan was secured by a security interest in the NTRC Collateral and the YuFIC B Collateral (the "**Yu Capital Collateral").** Yu Capital perfected its security interest in the Yu Capital Collateral pursuant to that UCC-1 Financing Statement with the Delaware Department of State on January 8, 2025, as file number 20250130077. As of the Petition Date, approximately $327,858.63 remains outstanding on the Yu Capital Loan, which the Debtors consider to be unsecured due to the fact that the Yu Capital Collateral was foreclosed upon.

DEBTORS EXHIBIT 2
Page 32 of 101

6. **Unsecured LFI Notes**

Guidepost A and Guidepost Financial Partner, LLC ("**LFI**") entered into certain unsecured promissory notes (as the same has been amended, supplemented, restated and otherwise modified from time to time, the "**LFI Notes**"). As of the Petition Date, there is approximately $12,454,566 outstanding under the LFI Notes. The LFI Notes are unsecured loans that were utilized by Guidepost A to fund the startup costs and rental security deposits for certain Schools (the "LFI Schools").20 Pursuant to the LFI Notes, if the LFI Schools achieved a certain level of profitability, then Guidepost A was required to pay a percentage of such profits to LFI (the "**LFI Profit Share**"). As of the Petition Date, the Debtors only made limited LFI Profit Share payments to LFI, and there is approximately $12.4 million outstanding under the LFI Notes.

7. **The Girns' Disputed Claims and the Debtors' Retained Causes of Actions Against the Girns**

The Girns filed proofs of claims against the Debtors' estates. *See* Claim Nos. 468 and 469. Specifically, Mr. Girn asserts claims in the amount of not less than $5,356,445.59 and Mrs. Girn asserts claims in the amount of not less than $1,272,917. Potential recoveries for other Creditors may be negatively affected if the Girns' Claims are deemed Allowed.

The Debtors have deemed the Girns' Claims as Disputed Claims and the Debtors or their successors intend to file objections to the Girns' Claims. The Debtors also believe that they have Causes of Actions against the Girns for fraudulent and preferential transfers and the Debtors intend to file adversary proceedings against the Girns to recover these transfers. Potential recoveries from the Causes of Actions against the Girns are considered Liquidating Trust Assets.

D. The Debtors' Equity Structure

1. **Common Stock**

HGE is authorized to issue 90 million shares of common stock at $0.00001 par value per share, consisting of 80 million shares of Class A common stock ("**Class A**") and 10,000,000 shares of Class B common stock ("**Class B**").[21] As of the Petition Date, there are approximately 22,980,559 Class A shares and 10,000,000 Class B shares issued and outstanding.

2. **Preferred Stock**

HGE is authorized to issue 9 million shares of Series Seed Preferred Stock ("**Series Seed**"), 12 million shares of Series B Preferred Stock ("**Series B**"), 15 million shares of Series C Preferred Stock ("**Series C**"), and 12 million shares of Series D Preferred Stock ("**Series D**"). All classes of preferred stock have a par value of $0.00001. As of the Petition Date, there are approximately 8,671,641 Series Seed, 3,830,656 Series B, 10,601,355 Series C, and 8,781,030 Series D shares issued and outstanding

3. **Common Stock and Preferred Stock Rights**

Each holder of a Class A share is entitled to one vote on all matters subject to vote and each holder of a Class B share is entitled to ten votes on each matter subject to vote. Dividends are at the discretion of the Board but may not be declared without both Class A and Class B sharing in the dividend equally. Each

[20] The "LFI Schools" consist of the following Schools: Katy, Parker, Schaumburg, Evanston, Briarwood (Deerbrook), Edgewater, Champlin, and Downers Grove.

[21] Learn Capital, Mr. Girn, and Venn own more than five percent (5%) of the equity in HGE.

share of Class B, at the option of the holder, may at any time be converted into one fully paid and nonassessable share of Class A.

With the exception of dividends on shares of Class A common stock payable in shares of Class A common stock, no dividends can be declared to the common stockholders without the holders of preferred stock sharing equally in the dividend. Each holder of outstanding shares of preferred stock is entitled to cast the number of votes equal to the number of whole shares of Class A common stock into which the shares of preferred stock held by such holder are convertible as of the record date. In general, preferred stockholders vote together with the holders of common stock as a single class on an as-converted basis.

Each share of preferred shares may be converted, at the option of a majority interest in such series without the payment of additional considerations, into the number of fully paid and nonassessable shares of common Class A as is determined by dividing the original issue price for such series of preferred stock by the conversion price in effect the time of conversion. Original issue price means $0.06 per share for the Series Seed, $2.566879 per share for Series B, $2.8606 for Series C, and $4.275758 for Series D. Conversion price is the original issue price pertaining to such series of preferred stock. The conversion rate is subject to adjustments to reflect stock dividends, stock splits, and other events. Further, preferred stock shares are not subject to redemption from HGE.

For distributions of assets upon liquidation, each series of preferred shares have a 2x liquidation preference and rank senior to Class A and Class B common shares. Dividends and distributions of assets upon liquidation will be paid to preferred shareholders based on the conversion formula as if the holder's shares had been converted into Class A common stock

4. **Subsidiary Equity Structure**

As mentioned above, the School Subsidiaries are either wholly owned by Guidepost A or majority-owned by Guidepost A with the minority owners consisting of the EB-5 Investors. Regardless of ownership structure, HGE was the named "Manager" for each of the School Subsidiaries with broad power and authority.

Pursuant to the EB-5 Program, EB-5 Investors may be able to gain permanent residence in the United States by investing the required minimum amount of capital in a domestic commercial enterprise that will create a specified minimum number of full-time jobs.[22] The Debtors' EB-5 Program was related to the opening of specific Schools and the job creation coming from those Schools. Through the EB-5 Program and from 2017 to the Petition Date, the Debtors raised approximately $50 million from EB-5 Investors, with the proceeds are being used for general purposes.

The Debtors' EB-5 Program is generally split into two distinct groups: (a) EB-5 Investors that designated Yu Capital as their representative and "Associate Manager" (the "**Yu Capital EB-5 Investors**") for those EB-5 School Subsidiaries and (b) EB-5 Investors that designated EB5AN Affiliate Network, LLC ("**EB5AN**") as their representative and "Special Manager" (the "**EB5AN EB-5 Investors**") for those

[22] In particular, the following Debtor entities utilized EB-5 Investors: Guidepost FIC B LLC; Guidepost FIC C LLC; HGE FIC D LLC; HGE FIC E LLC; HGE FIC F LLC; HGE FIC G LLC; HGE FIC I LLC; HGE FIC L LLC; HGE FIC M LLC; HGE FIC N LLC; HGE FIC O LLC; HGE FIC P LLC; HGE FIC Q LLC; Guidepost Birmingham LLC; Guidepost Carmel LLC; Guidepost Goodyear LLC; Guidepost Las Colinas LLC; Guidepost Muirfield Village LLC; Guidepost Richardson LLC; Guidepost St Robert LLC; Guidepost The Woodlands LLC; Guidepost Walled Lake LLC; and LePort Emeryville LLC (collectively, the "**EB-5 School Subsidiaries**").

EB-5 School Subsidiaries.[23] Yu Capital EB-5 Investors maintained a Series B membership interest in their respective EB-5 School Subsidiaries and EB5AN EB-5 Investors maintained a Class B membership interest in their respective EB-5 School Subsidiaries (collectively, the "**Limited EB-5 Interests**"). The Limited EB-5 Interests provided for limited management and consent rights with respect to the operations of the EB-5 School Subsidiaries. The Limited EB-5 Interests did, however, provide for a liquidation preference to the Limited EB-5 Interests compared to that of Guidepost A's ownership interests.

E. Significant Prepetition Events Leading to the Chapter 11 Cases

There were various events and factors that led to the commencement of these Chapter 11 Cases. Simply put, the Debtors have been unable to maintain and generate sufficient liquidity to fund operations. Since 2020, the Debtors have raised over $335 million in funding through various debt and equity instruments, including EB-5 capital and lease incentives. The Debtors utilized these proceeds for the expansion and opening of the Debtors' Schools, development of their educational platform, and the maintenance of the same.

As reflected in the Debtors' financial statements, the Debtors' business has never had positive cash flows from operations—resulting in the continuous need for external funding. In the past year, following a period of significant operational challenges and underperformance relative to budget, the Debtors had very limited sources of external funding. As such, recent cash fundings were from either multiple short-term financing arrangements or the sale of certain School assets.

Indeed, as the various efforts to raise third-party capital (or complete the sale of company assets) did not achieve the desired results, the Debtors were continually forced to go to their current investors and lenders to obtain necessary funding, primarily Learn, which the Debtors repeatedly sought funding from. In addition to the Debtors' repeated reliance on Learn, the Debtors also obtained funding from CEA, 2HR, and Mr. Girn to meet extremely short-term operating requirements, including payroll and rent.

Unfortunately, even with multiple short-term commitments from existing lenders and investors, the Debtors believe they ran out of time and capital necessary to effectuate any transaction or reorganization that would have left the Schools under the Debtors' ownership. Because of this, the Debtors focused their efforts on maintaining as many Schools as a going concern, whether owned by the Debtors, the Debtors' secured lenders, or other operators. For a number of unprofitable Schools, the Debtors worked with their landlords to find new operators to ensure that employees remained employed, and students and families could continue to depend on the Schools' continued operations.

1. Financial and Management Issues

The Debtors have experienced massive operating losses that significantly outpaced revenues—cumulating in operating losses of over $440 million in the past five years.

[23] LePort Emeryville LLC also contains EB-5 Investors but such EB-5 Investors do not designate an associate/special manager and do not have any rights requiring their consent to file LePort Emeryville LLC's Chapter 11 Case.

Fiscal Year Ending August	Operating Revenues	Operating Expenses	Loss from Operations
2020	$40,514,610	$96,157,925	$(55,643,310)
2021	$81,909,500	$180,879,010	$(98,969,510)
2022	$123,650,999	$230,608,782	$(106,957,783)
2023	$161,597,696	$264,842,110	$(103,244,414)
2024	$192,478,070	$248,423,727	$(55,495,657)
2025 (through April 2025)	$140,256,616	$165,069,516	$(24,812,999)

For instance, in the fall of 2024, the Debtors operated several Schools that were incurring losses of over $50,000 per month. The Debtors had also committed to a large development pipeline that included over 20 additional campus openings, with projects generally expected to require $1,000,000 or more in future capital to reach breakeven for these planned openings.

Exacerbating the School-level losses were the substantial monthly corporate G&A expenses in excess of $2,500,000. Given the fact that the Debtors' operations consumed significantly more cash than they generated, the Debtors undertook a number of restructuring initiatives to improve financial performance, to boost liquidity and right-size their businesses. Ultimately, the Debtors believe those initiatives did not yield sufficient financial changes in the necessary timeframe to prevent the Foreclosures and avoid these Chapter 11 Cases.

2. **Board and Management Changes**

Beginning in 2024 and continuing in 2025, the Debtors experienced significant changes with respect to their Board and management resulting from general disagreements over strategy, growth, capital raising, and leadership. While certain Board directors wanted the Debtors to transition to a mature, stable, and profitable operators, other directors believed the best path forward was continuing the "hyper-growth" strategy that required significant capital to fund expansion. This philosophical disagreement led to a number of changes of the Board and the Debtors' management, resulting in uncertainty regarding the Debtors' future.

At the beginning of 2025, the Board consisted of: Mr. Girn, Greg Mauro ("**Mauro**"), Robert Hutter ("**Hutter**"), Zheng Yu Huang ("**Huang**"), Matthew Bateman ("**Bateman**"), Jack Chorowsky ("**Chorowsky**"), and Jonathan McCarthy ("**McCarthy**"). Chorowsky served as the Board's independent director. Mr. Girn served as the Debtors' Chief Executive Officer and President, and Ms. Girn served as the Debtors' General Counsel and Secretary. This structure, however, was short-lived due to various resignations and other changes to the Board and officers.

On January 31, 2025, Matthew Bateman resigned from the Board and was not replaced by another director. On February 25, 2025, Mr. Girn and Ms. Girn resigned from all of their respective positions as officers and director of the Debtors. The Board elected Mitch Michulka ("**Michulka**"), the Debtors' Chief Financial Officer, and Maris Mendes ("**Mendes**"), the Debtors' Chief Operations Officer, to serve as the Debtors' co-Chief Executive Officers. On March 10, 2025, Chorowsky resigned from his position as independent director and his position remained unfilled until Marc Kirshbaum ("**Kirshbaum**") Kirshbaum's appointment. On March 28, 2025, Mauro and Hutter resigned from the Board due to Learn's foreclosure and were not replaced. On March 31, 2025, Huang resigned from the Board. At Mr.

Girn's direction, Mr. Girn appointed himself to serve as a director. Mr. Girn then resigned from the Board again on April 4, 2025.

On May 18, 2025, at Learn Capital's designation and Venn's approval, Kirshbaum was elected to serve as the Debtors' independent director (the "**Independent Director**").[24] As of the Petition Date, the Board consists of McCarthy and the Independent Director, with the Independent Director having authorized the filing of these Chapter 11 Cases.

On May 31, 2025, Michulka and Mendes, along with certain of the Debtors' other corporate employees ceased employment for the Debtors and began working for Guidepost Global.[25] As HGE did not have any elected officers, the Independent Director asked that McCarthy accept, on an interim basis, the delegation of the duties and powers of the President and Secretary for HGE. Effective June 1, 2025, the Independent Director appointed McCarthy to serve as HGE's Interim President and Secretary, and he remains in those positions to date.

3. Failed Prepetition Initiatives to Boost Long-Term Viability

While the Board and management issues created governance and strategic challenges, the Debtors believe that the primary cause of these Chapter 11 Cases was their inability to obtain funding necessary to satisfy secured debt obligations and pay amounts owed in the ordinary course of business from continuing operations. Based on their financial performance and operational issues, the Debtors believed that their ability to continue tapping external sources for funding became unfeasible. Without sources of capital and with continuing multi-million dollar monthly operating losses, the Debtors accelerated initiatives to lower costs and improve liquidity. These changes, however, did not result in sufficient long-term financing and operational changes that could enable the Debtors to continue as a going concern.

(a) Engagement of Investment Bankers

In the past three years, the Debtors pursued various financing, transactional, and restructuring opportunities through the engagement of three different investment bankers and marketing efforts led by the Board and Mr. Girn. The Debtors engaged Barclays Capital Inc. ("**Barclays**"), Rothschild & Co US Inc. ("**Rothschild**"), and SC&H Capital ("**SC&H**"), as investment bankers, to pursue various opportunities for the Debtors, including, among other things, recapitalization of existing debt; the sale of debt and/or equity instruments; the entry into new debt financing arrangements; a potential sale, merger, or other business and/or strategic combination involving the Debtors.

(i) 2024 Capital Raise

Specifically, Rothschild was engaged in January 2024 to facilitate an equity raise that was focused on private equity firms (particularly groups with existing education platforms), late-stage growth equity investors, and hybrid capital investors. Rothschild engaged 67 potential investors, which did not lead to any actionable results.

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[24] John McCarthy is the founder and managing partner of Venn. Venn, and certain of its affiliates, is an equity holder and debt holder in HGE.

[25] Michulka, Mendes, and the other corporate employees—who are now employed by Guidepost Global —are performing work for the Debtors pursuant to a Management Services Agreement, effective as of June 1, 2025, between Guidepost Global and HGE.

Barclays was also retained in January 2024 to focus on new debt funding through outreach to a group of structured debt providers. Barclays engaged 38 total potential investors, with six of those investors executing non-disclosure agreements ("**NDAs**").

Five of those parties then engaged in management meetings and two participated in follow up sessions with the Debtors and their advisors. Unfortunately, no actionable results came from the Rothschild and Barclays engagement at that time.

While these third parties provided generally positive feedback on the Debtors' brand and educational product, there were numerous cited concerns that prevented outside parties from investing, including, among other things: continuous negative cash flows and questionable path to profitability, excessive rent costs (as discussed below), large balance of debt on the balance sheet, high level costs of G&A expenses, and questions about the Debtors' management. As no third-party financing was available, the Debtors completed an insider-led financing under the NPA.

(ii) 2025 Capital Raise/Sale

In December 2024, the Debtors re-engaged Rothschild to pursue transactions for both controlling and minority equity investors. Rothschild led the marketing process with outreach to 18 financial targets and nine strategic targets. Barclays also continued to solicit potential private equity investors for the same opportunities. From these efforts, only one party executed an NDA and no parties engaged in meaningful activities towards consummating an equity transaction. These marketing efforts also did not bring any actionable results for the same reasons as the previous marketing efforts by Rothschild and Barclays.

In February 2025, the Debtors then engaged SC&H to focus on a transaction for the sale of substantially all of the Debtors' assets, with a focus on strategic investors, financial sponsors with existing education platforms, and private equity. SC&H was also tasked with seeking debtor-in-possession financing from parties that would serve as a plan sponsor or potential buyer under a section 363 sale under the Bankruptcy Code. SC&H performed initial outreach to 89 financial buyers, 30 strategic buyers, and four high-net worth individuals / family offices but no offers were received before the WTI Foreclosure.

While Barclays, Rothschild, and SC&H were performing their marketing efforts, certain members of the Debtors' Board also engaged in direct outreach to select strategic investors through personal relationships and/or prior investments in the Debtors. Following market news that the Debtors were closing certain Schools, a number of strategic investors reached out directly to the Debtors regarding potential acquisition opportunities.

In late March 2025, one strategic investor provided a verbal indication of interest for the acquisition of all of the Debtors' schools in Arizona, Illinois, North Carolina, and Virginia for an amount well below WTI's secured debt on those assets. On March 31, 2025 and after WTI's foreclosure on March 22, 2025, another strategic investor provided a non-binding letter of intent to with a contingent purchase price subject to numerous adjustments that the Company did not find value constructive.

The Debtors believe they performed numerous thorough marketing processes that yielded no results that the Debtors could pursue. It was only when the Debtors' financial distress became more public that parties became interested. Even then, the proposals received by those interested parties were at fire sale prices and/or with contingencies that raised serious concerns regarding the likelihood of a closing on a potential transaction. Further, no party came forward with a proposal that was in excess of secured debt held by WTI or any of the other secured lenders.

4. **Rent Deferrals and Lease Amendments**

Other than payroll costs for School-based employees, the Debtors' main operating costs are the rental expenses (the "**Rent Costs**") associated with the Schools' leases (the "**Leases**"), which prior to the Foreclosures, had a weighted-average remaining lease term of approximately 16 years. As of April 30, 2025, the Debtors had approximately $610,971,888 of long-term Lease liabilities. Indeed, the Rent Costs were historically more than one-third of the Debtors' operating revenues. For context, competitors in the early childcare education sector typically operate with Rent Costs at closer to 20% of Revenue. The Debtors' high Rent Costs reflect: (a) many newer Schools that had not yet ramped to mature levels of operating revenue and (ii) above-market rents, driven by lease incentives (*i.e.*, capital contributions from development partners offered in exchange for higher rents).

Year Ending	Operating Revenues	Rent Costs	Percentage of Rent Costs to Operating Revenues
2020	$40,514,615	$24,439,783	60.3%
2021	$81,909,500	$40,115,318	48.9%
2022	$123,650,999	$49,349,071	39.9%
2023	$161,597,696	$63,228,287	39.1%
2024	$192,478,070	$72,096,019	37.5%
2025 (through April 2025)	$140,256,616	$53,879,753	38.4%

Recognizing the massive Rent Costs, payment obligations, and the remaining long-term Lease liabilities, the Board executed a unanimous written consent on July 26, 2024 to (a) immediately stop all rent payments for the Leases beginning in August 2024 and (b) direct the Debtors to engage their landlords for the purposes of negotiating a restructuring of the Lease-related payments (the "**Lease Restructuring**"). In September 2024, the Debtors engaged Keen-Summit Capital Partners LLC to assist the Debtors with the Lease Restructuring.

The Lease Restructuring was a comprehensive and multi-faceted approach that presented landlords multiple options for various amendments to the Leases, including, among other things, rent deferrals, rent abatement, extension of Lease terms, and application of amounts owed to the Debtors under the Lease (*i.e.*, TI budget, startup capital, etc.) towards the unpaid rent. The Debtors' real estate team engaged over 100 landlords to pursue the Lease Restructuring, including the structuring of an entire customer-relationship-management-like negotiations-management tool to track the various landlord negotiations. The Lease Restructuring was a success in that the Debtors executed approximately 120 Lease amendments—representing the vast majority of the Debtors' Leases. Further, for those Leases that could not be amended to a financially satisfactory agreement, the Debtors worked with the landlords to transition operations to a new tenant.

While the Lease Restructuring provided short-term benefits for the Debtors' cash flows, it ultimately was not sufficient to offset ongoing losses. Even with the cash flow savings, the Debtors were unable to achieve positive cash flow from operations. Further, the rent deferrals were only for a period of time with the deferred rent obligations becoming payable in September 2025 for continuing operations. For dozens of other campuses, including certain leases that modified pursuant to the Lease Restructuring, the Debtors were not paying rent for months and were in default thereunder.

5. **Other Restructuring Efforts**

In an attempt to find more time to effectuate an out-of-court restructuring, the Debtors also performed various actions. First, as a result of the Debtors' financial shortcomings and the inability to pay rent at certain Schools, the Debtors were forced to close over fifty (50) Schools in 2025 prior to the Petition

Date. In addition to School closures, Debtors have worked with landlords to transfer as many campuses as possible to other operators in an effort to reduce damages for landlords and help ensure stability of childcare for communities. Second, the Debtors terminated a large number of corporate employees, reducing monthly G&A spend by over 50%. Finally, the Debtors engaged Foley and SCP as restructuring professionals.

F. Foreclosures, Asset Sales, and Post-Foreclosure Operations[26]

1. Loan Defaults and Foreclosures on Certain Assets

As stated above, the Debtors owed a significant amount of secured debt that was collateralized by a number of the Debtors' assets, including, among other things, the Schools, intellectual property, training and teaching programing, and other assets. The Debtors were simply unable to pay the required payments under the various secured debt obligations—whether they be monthly/quarterly interest payments or the payment of principal upon the term of the debt obligations. As a result, numerous secured lenders declared events of default, pursued their statutory remedies, and executed the Foreclosures on the majority of the Debtors' assets.

The Debtors believe that they analyzed and investigated potential alternatives to the Foreclosures, including, among other things, obtaining new funding to cure any defaults, negotiating delays to the Foreclosures, and potential transactions that would monetize certain assets. The Debtors believe that none of these alternatives resulted in any actionable paths for the Debtors.

The Debtors then focused on the path that would: (a) keep as many employees with jobs, (b) allow for as many students and families to continue using the Schools, and (c) continue the Debtors' mission of providing the best Montessori education programming in the United States. While the Debtors would have preferred to lead this path, the reality was that the Debtors were financially unable to continue operations for these Schools and delay the Foreclosures. As such, the Debtors worked with their secured lenders and the Foreclosure Buyers (as defined herein) to ensure that Schools that were foreclosed upon were not impacted by the Foreclosures—ensuring that employees kept their jobs and students and families had Schools to attend.

(a) WTI Default and Foreclosure.

On March 10, 2025, WTI sent the Debtors a Notice of Default under Loan Agreements (the "**WTI Default Notice**") whereby WTI notified the Debtors of defaults under the WTI Loan Documents related to, among other things, the Borrowers' failure to pay necessary principal and interest payments, which the Borrowers failed to pay on December 1, 2024 through and including March 1, 2025. The Debtors investigated options to find funding to pay the WTI Cure Payment and were unable to do so.

As a result, on March 22, 2025, WTI foreclosed (the "**WTI Foreclosure**") on certain of the WTI Collateral (the "**WTI Foreclosed Assets**") and, pursuant to a private sale, sold the WTI Foreclosed Assets to Guidepost Global pursuant to that Foreclosure Sale Agreement dated March 22, 2025 (the "**WTI Sale Agreement**"). Pursuant to the WTI Sale Agreement, Guidepost Global provided consideration of $23,082,335.51 for the acquisition of the WTI Foreclosed Assets, including numerous schools and substantially all of the Debtors' intellectual property, pedagogy, education and training programing, social media assets, and other assets necessary for the continual operations of the Schools.

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[26] As noted above, the Committee does not agree with the Debtors' characterization of the prepetition sales and foreclosures, but the following background is provided for context. The Committee and, after the Effective Date, the Liquidating Trustee, reserves all rights.

DEBTORS EXHIBIT 2
Page 40 of 101

As WTI did not foreclose on all of the WTI Collateral, WTI maintains a perfected, secured claim against the WTI Borrowers in the amount of $4,680,970.83. The Girns have questioned the legitimacy of the WTI Foreclosure.

(b) Learn Capital Default and Foreclosure

On March 28, 2025, Learn Fund XXXVII delivered a Default Notice (the "**Learn Fund XXXVII Default Notice**") stating that the Learn Borrowers were in default under the Learn Fund XXXVII Promissory Note and related security agreement due to WTI issuing the WTI Default Notice. Learn Fund XXXVII declared the entire unpaid principal and accrued interest under the Learn Fund XXXVII Promissory Note due and payable in an amount not less than $3,820,194.52. Also on March 28, 2025, Learn Fund XXXVII delivered to the Learn Borrowers, Yu Capital, and counsel to EB5AN a Notification of Disposition of Collateral advising the Debtors that Learn Fund XXXVII intended to sell right, title and interest of the Learn Borrowers in and to Learn Fund XXXVII Collateral in which Learn Fund XXXVII has a first priority security interest (the "**Learn Fund XXXVII Disposition Sale**").

On April 17, 2025, Learn Fund XXXVII deliver a letter to Yu Capital and EB5AN providing an offer to sell the Learn Fund XXXVII Collateral, other than the LePort Emeryville School, for $3,513,465.21, plus accruing interest (the "**Learn Fund XXXVII Sale Offer**"). Neither Yu Capital nor EB5AN pursued the Learn Fund XXXVII Sale Offer. The Debtors investigated options to find funding to delay the Learn Fund XXXVII Disposition Sale and were unable to do so.

On April 23, 2025, Learn Fund XXXVII foreclosed certain of the Learn Fund XXXVII Collateral (the "**Learn Fund XXXVII Foreclosed Assets**") and, pursuant to a private sale, sold the Learn Fund XXXVII Foreclosed Assets to CEA. Learn Fund XXXVII maintains an unsecured claim against the Learn Borrowers in the approximate principal amount of $410,350. The Girns have questioned the legitimacy of the foreclosure by Learn Fund XXXVII.

(c) Yu Capital Default and Foreclosure

Following the WTI Default Notice and the Learn Fund XXXVII Default Notice, Yu Capital and certain of its affiliates issued their own default notices and pursued a foreclosure and sale of their collateral.

(i) <u>YuHGE A Foreclosure</u>

The term of the YuHGE A loan ended on June 30, 2024, at which time all outstanding principal amount and unpaid interest were due and payable in full. Guidepost A did not pay the outstanding amount due and payable upon the term date and, on March 3, 2025, YuHGE A issued a Notice of Event of Default (the "**YuHGE A Default Notice**").

On March 31, 2025, YuHGE A issued of Notice of Events of Default, Acceleration of Loans and Public Auction of Collateral (the "**YuHGE A Foreclosure Notice**") whereby Yu Capital A stated that Guidepost A failed to cure the known events of default under the YuHGE A Loan and it intended to conduct a public auction to sell the YuHGE A Collateral.

Because the Debtors were unable to cure all defaults, an auction was conducted at which TNC Schools LLC, as assignee for YuHGE A, submitted a credit bid in the aggregate amount of $1,000,000 and were determined to be the highest bid for the YuHGE A Collateral.

(ii) Yu Capital, YuFIC B, and NRTC Default Notices

On March 3, 2025, Yu Capital issued a Notice of Event of Default (the "**Yu Capital Default Notice**") identifying an event of default related to Guidepost A's failure to make required monthly installment payments for February 2025. The Yu Capital Default Notice stated that if Guidepost A did not cure the defaults under the Yu Capital Loan by March 10, 2025, Yu Capital would exercise its remedies.

The term of the YuFIC B loan ended on June 5, 2021, at which time all outstanding principal amount and unpaid interest were due and payable in full. Guidepost A did not pay the outstanding amount due and payable upon the term date and, on March 31, 2025, YuFIC B issued a Notice of Event of Default (the "**YuFIC B Default Notice**"). The YuFIC B Default Notice stated that if Guidepost A did not pay the YuFIC B Loan in full by April 8, 2025, YuFIC B would exercise its remedies.

On April 11, 2025, NTRC issued a Notice of Event of Default (the "**NTRC Default Notice**") identifying an event of default related to Guidepost A's failure to make required quarterly installment payments on April 10, 2025. The NTRC Default Notice stated that if Guidepost A did not cure the defaults under the NTRC Loan by April 18, 2025, NTRC would exercise its remedies.

(iii) Yu Capital Foreclosure

On March 31, 2025, Yu Capital issued a Notice of Events of Default, Acceleration of Loans and Public Auction of Collateral (the "**Yu Capital Foreclosure Notice**") whereby Yu Capital stated that Guidepost A failed to cure the known events of default under the Yu Capital Loan. Yu Capital also declared that all principal and accrued and unpaid interest under the Yu Capital Loan were immediately due and payable. The Yu Capital Foreclosure Notice also stated that Yu Capital was going to hold a public auction to sell the Yu Capital Collateral on April 29, 2025, at 11:00 a.m. (prevailing Central Time) pursuant to section 9-610 of the UCC (the "**Yu Capital Auction**"). The Yu Capital Foreclosure Notice was provided to the NPA Collateral Agent, Fund IX, Fund X, and US Foods, Inc.

The Debtors were unable to cure all defaults set forth in the Yu Capital Foreclosure Notice by the Yu Capital Auction. At the Yu Capital Auction, TNC Schools LLC, as assignee for NTRC and Yu FICB, submitted a credit bid in the aggregate amount of $5,000,000 and were determined to be the highest bid for the Yu Capital Collateral. Specifically, NTRC submitted a credit bid of $4,000,000 to acquire the NTRC Collateral and YuFIC B submitted a credit bid of $1,000,000 to acquire the YuFIC B Collateral.

Following the Yu Capital Foreclosure, the Debtors still owe approximately $6,257,503 on the various Yu Capital Loans, with (a) $289,833 owed to NTRC, (b) $1,182,387 owed to YuFIC B, (c) $57,424 owed to YuHGEA LLC, (d) $327,858 owed to Yu Capital, and (e) $2,200,000 owed to YuATI. Because all of the collateral securing these obligations were foreclosed upon, the Debtors believe that the outstanding obligations are unsecured.

(d) Sale of Certain Assets

Following the Foreclosures and even with the ability to fund certain operations under the TSAs, the Debtors were still in need of immediate working capital to pay, among other things, rent and payroll for the Schools that were not foreclosed upon and were/are being wound down in an organized manner. The Debtors' options were limited and resulted in the Debtors approaching Learn Capital and CEA for additional funding.

(i) Sale Directly to CEA

To obtain necessary funding, HGE, the subsidiaries listed thereto, and CEA entered into that Asset and Equity Purchase Agreement dated May 7, 2025 (the "**CEA Purchase Agreement**"). Pursuant to the CEA Purchase Agreement, the Debtors sold to CEA (a) the Williamsburg, South Naperville, Bradley Hills, Leadwood, and South Riding Schools, and (b) all equity interests owned by the Debtors in Prepared TT and HGE FIC J LLC[27] for the aggregate consideration of $1,200,000.

(ii) Sale Pursuant to Purchase Option

To be able to fund payroll costs on April 8, 2025, HGE and certain other Debtors issued a Secured Convertible Promissory Note in the amount of $2,200,000 to Learn Capital Fund XXXVII (the "**Purchase Option Note**"), secured by that Security Agreement, dated as of April 7, 2025. The Purchase Option Note was secured by substantially all of the assets in the following Schools (1) Guidepost Montessori at Emeryville; (2) Guidepost Montessori at Carmel; (3) Guidepost Montessori at Richardson; (4) Guidepost Montessori at Oak Brook; (5) Guidepost Montessori at Worthington; (6) Guidepost Montessori at Bridgewater; (7) Guidepost Montessori at Brasswood; and (8) Guidepost Montessori at Kentwood (collectively, the "**Purchase Option Notice Collateral**").

The Purchase Option Note provided Learn Capital Fund XXXVII with the option to acquire the Purchase Option Notice Collateral upon a default under the Purchase Option Note or at any time Learn Capital Fund XXXVII wished to exercise the option (the "**Purchase Option**"). The purchase price for the Purchase Option Note Collateral was (a) the sum of the amount outstanding under the Purchase Option Note and (b) $2,300,000 (the "**Purchase Option Price**"). On May 8, 2025, (x) CEA acquired the Purchase Option Note pursuant to a Note Transfer Agreement, dated May 8, 2025, and (y) pursuant to that Asset and Equity Purchase Agreement, dated May 8, 2025, between HGE, the subsidiaries listed thereto, and CEA, CEA exercised the Purchase Option and paid the Purchase Option Price. CEA did not acquire the Carmel School when it exercised the Purchase Option.

2. **Post-Foreclosure and Asset Sales Operations**

Concurrently with the Foreclosures, the Debtors entered into transition services agreements (the "**TSAs**") with Guidepost Global, CEA, and TNC (the "**Foreclosure Buyers**"). As stated above, the Debtors did not believe they could stop the Foreclosures and wanted to make sure that operations for the foreclosed-upon Schools were not impacted by the Foreclosures—the Debtors' goal was to make sure that as many employees remained employed and students in the Schools, as possible. As such, the Debtors worked with the Foreclosure Buyers to ensure that the foreclosed-upon Schools and the Schools acquired pursuant to the CEA Purchase Agreement and the Purchase Option would continue operating without any harm to the Schools' employees and students.

With this in mind and knowing that the Foreclosure Buyers required additional time to transfer all operations to themselves, the Debtors entered into three different TSAs, one with each of Guidepost Global, CEA, and TNC. Pursuant to the TSAs, the Debtors have been administering various functions on behalf of the Foreclosure Buyers, including, among other things, the transfer of licenses, leases, student deposit processing, cash management systems, and employees (the "**Transition Services**"). In exchange for the performance of the Transition Services, the Foreclosure Buyers were required to make the Debtors' net-zero – meaning that the Foreclosure Buyers reimbursed and paid the Debtors for all expenses related to the Schools that the Foreclosure Buyers acquired and their respective share of the Debtors' overhead costs, subject to limited ongoing obligations by the Debtors.

[27] Guidepost A owned a 49% interest HGE FIC J LLC, an entity that owns the Marlborough School.

On June 1, 2025, substantially all of the Debtors' corporate employees ceased employment with the Debtors and began employment with Guidepost Global. As a result, the Debtors no longer had the staffing necessary to perform the Transition Services for the benefit the Foreclosure Buyers. Therefore, the TSAs with Guidepost Global, CEA, and TNC were terminated, effective June 1, 2025. The Debtors will continue to work with the Foreclosure Buyers to transfer necessary executory contracts, unexpired leases, and other documents to the Foreclosure Buyers to assist the Foreclosure Buyers in the ongoing operations of the Schools.

As the Debtors had ongoing operations and the need to perform several business functions, the Debtors and Guidepost Global entered into a Management Services Agreement, effective as of June 1, 2025 (the "**MSA**"). The MSA was and is necessary for the Debtors to continue operating during the pendency of these Chapter 11 Cases and to continue utilizing several business functions, including, among others, financing and accounting, human resources, and real estate matters. The Debtors have and will compensate Guidepost Global for the reasonable costs of the services performed by Guidepost Global under the MSA.

ARTICLE V.
Events in the Chapter 11 Cases

The Debtors commenced these Chapter 11 Cases by filing voluntary chapter 11 petitions on June 17, 2025, and June 18, 2025. The Chapter 11 Cases are pending before the Honorable Michelle V. Larson in the Bankruptcy Court. The Bankruptcy Court has not appointed a trustee. United States Trustee for the Northern District of Texas (the "**U.S. Trustee**") appointed the Committee on July 8, 2025. *See* Docket No. 158.

A. Restructuring Support Agreement

These Chapter 11 Cases and the RSA Plan were filed in compliance with the RSA that had the support of the Debtors and the Supporting RSA Parties. On June 26, 2025, the Debtors filed the RSA Plan, the *Disclosure Statement for the Joint Plan of Reorganization of Higher Ground Education, Inc. and its Affiliated Debtors* [Docket No. 97] (the "**RSA Disclosure Statement**"), and the *Debtors' Motion for Entry of an Order (I) Authorizing and Approving Assumption of the Restructuring Support Agreement, and (II) Granting Related Relief* [Docket No. 93] (the "**RSA Assumption Motion**"). Following the Committee's formation, the Debtors and the Supporting RSA Parties negotiated the limited assumption of the RSA Assumption Motion in the *Order Granting, in Part, Motion to Assume Restructuring Support Agreement* [Docket No. 254] (the "**Limited RSA Assumption Order**").

As a result of the Debtors' RSA Fiduciary Out, the Debtors filed the *Notice of Withdrawal of Debtors' Motion for Entry of an Order (I) Authorizing and Approving Assumption of the Restructuring Support Agreement, and (II) Granting Related Relief* [Docket No. 456].

B. First Day Motions

On the Petition Date, the Debtors filed multiple motions seeking various relief from the Bankruptcy Court to enable the Debtors to facilitate a smooth transition into chapter 11 (the "**First Day Motions**"). The Bankruptcy Court granted substantially all of the relief requested in the First Day Motions and entered various orders authorizing the Debtors to, among other things:

- Pay certain prepetition insurance premiums and continue insurance programs in the ordinary course [Docket No. 43];

- Pay certain prepetition taxes and assessments and continue paying taxes in the ordinary course [Docket No. 109];

- Honor certain prepetition obligations under the Debtors' deposit programs and continue the Debtors' deposit programs in the ordinary course [Docket No. 88];

- Establish procedures for future rejection of any additional burdensome Executory Contracts and Unexpired Leases [Docket No. 60]; and

- Pay certain prepetition workforce obligations and continue paying employee wages and benefits [Docket No. 61];

- Continue the use of the Debtors' cash management system, bank accounts, and business forms, on an interim basis [Docket No. 62]

Copies of the First Days Motions and related orders can be found on the website managed by Verita, the Debtor's Claims and Noticing Agent. *See* www.veritaglobal.net/HigherGround.

C. Appointment of Creditors' Committee

On July 8, 2025, the U.S. Trustee appointed the Committee under section 1102 of the Bankruptcy Code to represent the interests of unsecured creditors in these Chapter 11 cases [Docket No. 158]. The members of the Creditors' Committee are: (i) 214 Hallandale Beach, LLC; (ii) The School of Practical Philosophy; (iii) Cathy Lim; (iv) Pure Tempe Partnership; and (v) RTS Orchard, LLC.

D. The DIP Motion and DIP Orders

As of the Petition Date, the Debtors had limited cash on hand and limited anticipated revenues from remaining operations. Accordingly, the Debtors required external funding to fund remaining operations and the costs of these Chapter 11 Cases. On June 18, 2025, the Debtors filed the *Debtors' Emergency Motion for Entry of Interim and Final Orders (I) Authorizing the Debtor to (A) Obtain Postpetition Senior Secured Financing from YYYYY, LLC; (B) Obtain Postpetition Junior Secured Financing from Guidepost Global Education, Inc.; (C) Utilize Cash Collateral; and (D) Pay Certain Related Fees and Charges; (II) Granting Adequate Protection to the Prepetition Lender; (III) Modifying the Automatic Stay; (IV) Scheduling a Final Hearing; and (V) Granting Certain Related Relief* [Docket No. 14] (the "**DIP Motion**"). The DIP Motion set forth the terms of (i) a $5.5 million senior secured loan from YYYYY, LLC and (ii) a $2.5 million junior secured loan from Guidepost Global, with both loans secured by all of the assets of Higher Ground Education, Inc., Guidepost A LLC, Prepared Montessorian LLC, and Terra Firma Services LLC. The DIP Facilities include a $2 million dollar-for-dollar roll up of certain prepetition loans from the DIP Lenders.

On June 20, 2025, the Bankruptcy Court entered the *Interim Order Authorizing Debtor to (A) Obtain Postpetition Senior Secured Financing from YYYYY, LLC; (B) Obtain Postpetition Junior Secured Financing from Guidepost Global Education, Inc.; (C) Utilize Cash Collateral; and (D) Pay Certain Related Fees and Charges; (II) Granting Adequate Protection to the Prepetition Lender; (III) Modifying the Automatic Stay; (IV) Scheduling a Final Hearing; and (V) Granting Certain Related Relief* [Docket No. 63] (the "**Interim DIP Order**"). Following the Debtors' negotiations with the DIP Lenders, Committee, and U.S. Trustee, on July 22, 2025, the Bankruptcy Court entered the *Final Order Authorizing Debtor to (A) Obtain Postpetition Senior Secured Financing from YYYYY, LLC; (B) Obtain Postpetition Junior Secured Financing from Guidepost Global Education, Inc.; (C) Utilize Cash Collateral; and (D) Pay Certain Related Fees and Charges; (II) Granting Adequate Protection to the*

Prepetition Lender; (III) Modifying the Automatic Stay; (IV) Scheduling a Final Hearing; and (V) Granting Certain Related Relief [Docket No. 253] (the "**Final DIP Order**," and with the Interim DIP Order, the "**DIP Orders**"). The Debtors, the Committee, and the DIP Lenders also negotiated revisions to the debtor-in-possession financing budget attached to the Final DIP Order (the "**Approved Budget**").

E. Retention of Estate Professionals

During these Chapter 11 cases, the Bankruptcy Court authorized the Debtors' retention of (i) Foley, as bankruptcy counsel [Docket No. 324]; (ii) Verita, as the claims, noticing, and solicitation agent [Docket No. 58]; and (iii) SCP, as financial advisor [Docket No. 325]. The Bankruptcy Court also authorized the Committee's retention of Gray Reed, as counsel [Docket No. 421] and Emerald Capital Advisors Corp., as financial advisor [Docket No. 438].

F. Schedules and Statements

On July 8, 2025, the Debtors filed their Schedules of Assets and Liabilities and their Statements of Financial Affairs (as may be amended, modified, or supplemented, the "**Schedules**"). The Schedules identified, among other things, each of the Debtors' assets, liabilities, historical financial operations, and prepetition transfers.

G. Bar Dates

On June 20, 2025, the Bankruptcy Court entered an order approving (i) August 7, 2025, as the General Claims Bar Date for all creditors to file proofs of claim against the Debtors, and (ii) December 15, 2025, as the Governmental Bar Date for all Governmental Units to file proofs of claim against the Debtors [Docket No. 57]. Any references in the Plan or Disclosure Statement to any Claims or Equity Interests shall not constitute an admission of the existence, nature, extent, or enforceability thereof. All known creditors were served notice of the Bar Dates by June 27, 2025. *See* Docket Nos. 87, 100, 160, 259, 282, 290, 294, 336, 340, 408, 439. On July 25, 2025, the Debtors also published the notice of Bar Dates in the national edition of *The Wall Street Journal*. *See* Docket No. 106. Under the circumstances, the Debtors believe they have complied with applicable due process requirements for providing notice to all known creditors in these Chapter 11 Cases.

Pursuant to Article 1.1.3 and Article 3.2 of the Plan, the Administrative Claims Bar Date for Holders of Administrative Expense Claims is the first business day that is thirty (30) days following the Effective Date of the Plan, except as specifically set forth in the Plan or a Final Order of the Court. As set forth in Article 1 of the Plan, "Administrative Expense Claim" means a Claim for costs and expenses of administration of the Estates pursuant to sections 328, 330, 331, 503(b), 507(a)(2), 507(b) or, if applicable, 1114(e)(2) of the Bankruptcy Code, including without limitation: (a) any actual and necessary expenses of preserving the Debtors' Estates, including wages, salaries or commissions for services rendered after the commencement of the Chapter 11 Cases, certain taxes, fines and penalties, any actual and necessary post-petition expenses of operating the business of the Debtors, including post-petition indebtedness or obligations, including the Senior DIP Lender Claim and the Junior DIP Lender Claim, incurred by or assessed against the Debtors in connection with the normal, usual or customary conduct of their business, or for the acquisition or payment of goods or lease of property, or for providing of services to the Debtors; (b) expenses pursuant to section 503(b)(9) of the Bankruptcy Code; (c) all Statutory Fees; and (d) Professional Fee Claims.

DEBTORS EXHIBIT 2
Page 46 of 101

H. Executory Contracts and Unexpired Leases

As of the Petition Date, the Debtors were parties to various executory contracts and unexpired leases of nonresidential real property. On June 20, 2025, the Bankruptcy Court entered an order approving procedures to reject and assume unexpired leases and executory contracts [Docket No. 60]. The Debtors have filed three notices to reject certain executory contracts and unexpired leases in these Chapter 11 Cases (the "**Rejection Notices**") [Docket Nos. 387, 388, 416]. The Court has entered orders authorizing all three Rejection Notices [Docket Nos. 452, 453, 512].

The Debtors also filed three different motions for the assumption and assignment of certain executory contracts and unexpired leases [Docket Nos. 99, 263, 313] to Guidepost Global, CEA, and TNC (or their designated entities) (the "**Assumption Motions**"). The Court has entered orders granting all three Assumption Motions [Docket Nos. 513, 514, 515].

I. Analysis of Estate Causes of Action

The Debtors and the Committee have performed independent analyses of Causes of Actions that the Debtors or their Estates may be able to assert against various parties in these Chapter 11 Cases. These Causes of Action may be divided into the following categories:

1. Chapter 5 Avoidance Actions

The Debtors and the Committee, along with their respective professionals, have analyzed potential Causes of Actions under sections 362, 510, 542, 543, 544, 545, 546, 547, 548, 549, 550, or 553 of the Bankruptcy Code (the "**Chapter 5 Causes of Action**"). The Debtors' Schedules identified approximately $20 million of potential Chapter 5 Causes of Action against non-Insider parties and approximately $7.3 million of potential Chapter 5 Causes of Action against Insiders.

The Debtors and Committee believe that there are certain Chapter 5 Causes of Action that may provide beneficial recoveries for the Debtors' Estates and their creditors and will pursue these Chapter 5 Causes of Action through the Liquidating Trust unless expressly released under the Plan or otherwise assigned to Reorganized HGE.

For the avoidance of doubt, potential Chapter 5 Causes of Actions against the Settlement Parties will be released upon the Plan's Effective Date.

2. Foreclosure-Related Claims

The Committee and other parties in interest, including the Girns, have asserted that there may be Causes of Actions against certain parties based on the prepetition sales and foreclosure transactions. Specifically, the Committee and the Girns questioned whether there were legitimate alternatives available for the Debtors with respect to the Foreclosures and the value received with respect to the Foreclosed assets. The Debtors and the Settlement Parties disagree with the Committee's and the Girns' analysis and conclusions, but the parties, other than the Girns, ultimately reached the Plan Settlement to resolve this disagreement.

As part of the Plan Settlement (defined below), the Settlement Parties that may have been involved in the Foreclosures will receive a release from the Debtors and their Estates upon the payment of the Settlement Party Payment of $1.95 million (subject to adjustment if there remains Surplus DIP Cash in excess of $500,000). To be clear, the definition of Settlement Parties excludes certain directors and officers of the Debtors against whom the Committee believes there may be colorable claims worth pursuing (or settling), in addition to the Settlement Party Payment. The Debtors, Committee, and the Settlement Parties believe

that the Settlement Party Payment reflects a reasonable settlement of potential Causes of Actions that the Debtors' Estates may be able to assert against the Settlement Parties with respect to the prepetition sales and foreclosures discussed herein.

3. **D&O-Related Claims and Standing**

The Debtors and Committee believe there may be Debtors' Retained Causes of Action against the Debtors' D&Os for actions or inactions of the Debtors' D&Os while they served in their position(s) for the Debtors. As a result of this analysis, Greg Mauro, Rob Hutter, Jonathan McCarthy, Zhengyu Huang, and Ramandeep (Ray) Girn (collectively, the "**Non-Released D&Os**") will not receive a release from the Debtors and their Estates until a D&O Claim Resolution is consummated.

The Debtors and the Committee believe that the Non-Released D&Os may be subject to actionable claims and causes of action due to their roles at the time of, among other things, the Foreclosures and the prepetition asset sales, as well as other business-related decisions (including those involving the Debtors' Unexpired Leases and Executory Contracts).

On the Effective Date, all Debtors' Retained Causes of Action against the Non-Released D&Os shall be transferred and assigned to, and shall vest in, the Liquidating Trust for the benefit of the Liquidating Trust Beneficiaries. Further, all the Debtors' rights and interests in the D&O Insurance Policies will similarly be transferred and assigned to, and shall vest in, the Liquidating Trust for the benefit of the Liquidating Trust Beneficiaries.

To potentially pursue Debtors' Retained Causes of Action against the Non-Released D&Os, the Debtors stipulated and agreed to confer to the Committee derivative standing for the purposes of sending one or more demands to one or more Non-Released D&Os and/or the applicable D&O Insurance Carriers (the "**Committee Derivative Standing Stipulation**"). *See* Docket No. 443. On September 25, 2025, the Court entered an order approving the Committee Derivative Standing Stipulation. *See* Docket No. 510. On the Effective Date, the Liquidating Trust will have standing under 11 U.S.C. § 1123(b)(3) to consummate a D&O Claim Resolution by settlement or to pursue any and all Debtors' Retained Causes of Action against any and all Non-Released D&Os and the D&O Insurance Carriers, as applicable.

After investigating potential Causes of Actions against the Independent Director and the Debtors' D&Os not identified as Non-Released D&Os, the Proponents do not believe that any meaningful recovery will result from pursuing any Causes of Action against these Persons.

J. Settlement Negotiations and Plan Mediation

Shortly after the Committee was formed and its professionals were retained, the Committee made clear that it would not support the confirmation of the RSA Plan. In an effort to find a resolution, the Debtors, the Committee, and various Supporting RSA Parties engaged in numerous settlement negotiations, conferences, and a two-day Plan mediation session.

On August 8, 2025, the Debtors hosted a settlement conference with the Committee and certain Supporting RSA Parties (the "**Settlement Conference**"). Following the Settlement Conference, the parties agreed to Plan mediation (the "**Mediation**") with retired U.S. Bankruptcy Judge Russell Nelms serving as the mediator. The Bankruptcy Court entered an agreed order authorizing the Debtors' payment of Judge Nelms's mediation fees on August 13, 2025. *See* Docket No. 334.

The Debtors hosted the Mediation on August 19, 2025 and August 20, 2025. While the Mediation did not result in a settlement, the parties were able to narrow the scope of the outstanding issues and continue

further settlement discussions that ultimately led to the settlement set forth in the Plan (the "**Plan Settlement**").

ARTICLE VI.
Plan Settlement

On September 11, 2025, the Debtors informed the Bankruptcy Court that the Debtors, the Committee, and the Settlement Parties have reached a settlement in principle with respect to these Chapter 11 Cases. This settlement forms the framework for the Plan, as discussed in this Disclosure Statement.

As described herein, the Plan Settlement resolves Causes of Action against the Settlement Parties on behalf of the Debtors and their Estates. The Non-Released D&Os will only receive a release from the Debtors and their Estates upon the consummation of a D&O Claim Resolution.

Below is a summary of the key terms of the Plan Settlement:

- Creation of Liquidating Trust. The Plan will provide for the creation of a Liquidating Trust to hold certain assets for the benefit of the Liquidating Trust Beneficiaries.

- Settlement Party Payment. On the Effective Date, the Settlement Parties shall pay or cause to be paid to the Debtors or Liquidating Trustee, as applicable, aggregate Cash in the amount of $1,950,000 (the "**Settlement Party Payment**"). The amount of the Settlement Party Payment shall be reduced on a dollar-for-dollar basis by the amount of the Excess Surplus DIP Cash. For example, if the Excess Surplus DIP Cash is $100,000, then the Settlement Party Payment will be reduced by $100,000 to $1,895,000.

- Settlement Party Payment True-Up Mechanism. In the event the Debtors or the Liquidating Trustee, as applicable, receive Excess Surplus DIP Cash after the Settlement Parties contribute the Settlement Party Payment, then the Debtors or the Liquidating Trustee, as applicable, shall return such Excess Surplus DIP Cash to Reorganized HGE or otherwise true-up such Excess Surplus DIP Cash as agreed upon by the Settlement Parties.

- Plan Sponsor Consideration. On the Plan Effective Date, the Plan Sponsor shall distribute the Plan Sponsor Consideration, if any, to the Liquidating Trust.

- Junior DIP Lender Consideration. On the Effective Date, in the event the Junior DIP Lender has not fully funded the Junior DIP Loan, the Junior DIP Lender shall contribute all remaining amounts outstanding and available to the Debtors under the Junior DIP Loan to the Liquidating Trust. Notwithstanding the foregoing, the Debtors shall be permitted to setoff valid amounts owed by the Debtors to the Junior DIP Lender against the Junior DIP Lender's remaining funding obligations under the Junior DIP Loan.

- D&O Claim Resolution. On the Effective Date, all Debtors' Retained Causes of Action against all Non-Released D&Os shall be transferred and assigned to, and shall vest in, the Liquidating Trust for the benefit of the Liquidating Trust Beneficiaries.

- Settlement Party Release of Certain Claims. On the Effective Date, unless as otherwise expressly set forth in the Plan, the Settlement Parties shall release and waive all Claims and Causes of Action against the Debtors' Estates.

DEBTORS EXHIBIT 2
Page 49 of 101

- Settlement Party Mutual Releases. On the Effective Date and upon payment in full of the Settlement Party Payment, the Releasing Parties and the Settlement Parties shall be mutually released as set forth in Article 10.3 of the Plan.

The Plan Settlement was the product of length, arms-length negotiations. The Debtors and the Committee are mindful of their respective fiduciary obligations to act in the best interest of the Debtors' Estates and all creditors and have evaluated the Estate Party Settlement from that perspective. The Debtors and the Committee both strongly believe that the Plan Settlement, on the terms set forth in the Plan, is fair, equitable, and in the best interest of both the creditors and the Debtors' Estates.

ARTICLE VII.
Overview of the Plan

THIS SECTION OF THE DISCLOSURE STATEMENT IS INTENDED ONLY TO PROVIDE A SUMMARY OF THE KEY TERMS, STRUCTURE, CLASSIFICATION, TREATMENT, AND IMPLEMENTATION OF THE PLAN, AND IS QUALIFIED IN ITS ENTIRETY BY REFERENCE TO THE ENTIRE PLAN AND EXHIBITS TO THE PLAN. ALTHOUGH THE STATEMENTS CONTAINED IN THIS DISCLOSURE STATEMENT INCLUDE SUMMARIES OF THE PROVISIONS CONTAINED IN THE PLAN AND IN DOCUMENTS REFERRED TO THEREIN, THIS DISCLOSURE STATEMENT DOES NOT PURPORT TO BE A PRECISE OR COMPLETE STATEMENT OF ALL RELATED TERMS AND PROVISIONS, AND SHOULD NOT BE RELIED ON FOR A COMPREHENSIVE DISCUSSION OF THE PLAN. INSTEAD, REFERENCE IS MADE TO THE PLAN AND ALL SUCH DOCUMENTS FOR THE FULL AND COMPLETE STATEMENTS OF SUCH TERMS AND PROVISIONS. THE PLAN ITSELF (INCLUDING ATTACHMENTS) AND THE PLAN SUPPLEMENT WILL CONTROL THE TREATMENT OF HOLDERS OF CLAIMS AND INTERESTS UNDER THE PLAN. TO THE EXTENT THERE ARE ANY INCONSISTENCIES BETWEEN THIS SECTION VII AND THE PLAN (INCLUDING ANY ATTACHMENTS TO THE PLAN) AND THE PLAN SUPPLEMENT, THE PLAN AND PLAN SUPPLEMENT, AS APPLICABLE, SHALL GOVERN.

A. Administrative and Priority Tax Claims

In accordance with section 1123(a)(1) of the Bankruptcy Code, Administrative Claims and Priority Tax Claims have not been classified and thus are excluded from the Classes of Claims set forth in Article 3.2 and Article 3.3 of the Plan.

1. Administrative Claims

Except to the extent that a Holder of an Allowed Administrative Expense Claim has been paid by the Debtors prior to the Effective Date or such other treatment has been agreed to by the Holder of such Administrative Expense Claim and the Debtors, each Holder of an Allowed Administrative Expense Claim (other than a Professional Fee Claim), in full and final satisfaction, release, settlement and discharge of such Administrative Expense Claim, shall be paid in full, in Cash by the Debtors, in such amounts as (a) are incurred in the ordinary course of business by the Debtors when and as such Claim becomes due and owing, (b) are Allowed by the Bankruptcy Court upon the later of the Effective Date, the date upon which there is a Final Order allowing such Administrative Expense Claim, or any other date specified in such order, or (c) may be agreed upon between the Holder of such Administrative Expense Claim and the Debtors.

HOLDERS OF ADMINISTRATIVE CLAIMS THAT ARE REQUIRED TO, BUT DO NOT, FILE AND SERVE A REQUEST FOR PAYMENT OF SUCH ADMINISTRATIVE CLAIM BY THE ADMINISTRATIVE BAR DATE SHALL BE FOREVER BARRED, ESTOPPED, AND ENJOINED FROM ASSERTING SUCH ADMINISTRATIVE CLAIMS AGAINST THE DEBTORS, REORGANIZED HGE, THE LIQUIDATING TRUST, THE ESTATES, OR THE PROPERTY OF ANY OF THE FOREGOING, AND SUCH ADMINISTRATIVE CLAIMS SHALL BE DEEMED DISCHARGED AS OF THE EFFECTIVE DATE.

2. **Professional Fee Claims**

(a) Final Professional Fee Applications

All final requests for payment of Professional Fee Claims, including the Professional Holdback Amount and Professional Fee Claims incurred during the period from the Petition Date through the Effective Date, must be filed with the Bankruptcy Court and served on the Liquidating Trustee and Reorganized HGE no later than forty-five (45) days after the Effective Date. After notice and a hearing in accordance with the procedures established by the Bankruptcy Code and any applicable orders of the Bankruptcy Court, the Allowed amounts of such Professional Fee Claims shall be determined and paid as directed by the Bankruptcy Court.

(b) Post-Effective Dates Fees and Expenses

Except as otherwise specifically provided in the Plan, from and after the Effective Date, each of Reorganized HGE and the Liquidating Trustee shall, in the ordinary course of business and without any further notice to or action, order, or approval of the Bankruptcy Court, pay in Cash their respective reasonable legal, professional, or other fees and expenses related to implementation of the Plan and Consummation incurred by Reorganized HGE or Liquidating Trust.

Upon the Effective Date, any requirement that Professional Persons comply with sections 327 through 331 and 1103 of the Bankruptcy Code in seeking retention or compensation for services rendered after such date shall terminate, and Reorganized HGE and the Liquidating Trustee, as applicable, may employ and pay any Professional Person in the ordinary course of business without any further notice to or action, order, or approval of the Bankruptcy Court.

(c) Professional Holdback Escrow Account

Pursuant to the global settlement among the Debtors, the Settlement Parties, and the Committee, the DIP Lenders (a) have funded or (b) shall fund, no later than two (2) business days following entry by the Bankruptcy Court of the order conditionally approving the Disclosure Statement and solicitation of the Plan, which shall be in a form reasonably acceptable to the DIP Lenders, the Professional Holdback Escrow Account in the full amount of the Professional Holdback Amount. The Professional Holdback Escrow Account shall be held for the sole benefit of the Professional Persons until all Allowed Professional Fee Claims have been paid in full up to the amount of Professional Fee Claims agreed to in the Approved Budget. No Liens, claims, or interests of any kind shall encumber the Professional Holdback Escrow Account or the Cash contained therein in any way. Funds held in the Professional Holdback Escrow Account shall not be considered property of the Debtors' Estates or of Reorganized HGE. Any funds remaining in the Professional Holdback Escrow Account after payment of all Allowed Professional Fee Claims shall become Liquidating Trust Assets and shall be distributed pursuant to the terms of this Plan and the Liquidating Trust Agreement.

Upon Allowance of a Professional Fee Claim, the same shall be paid as soon as reasonably practicable in Cash by the Liquidating Trustee from the funds held in the Professional Holdback Escrow Account;

DEBTORS EXHIBIT 2
Page 51 of 101

provided that the Debtors' and the Liquidating Trustee's obligations to pay Allowed Professional Fee Claims shall not be limited or be deemed limited to funds held in the Professional Fee Escrow Account. To the extent that there are insufficient funds in the Professional Fee Escrow Account to satisfy all Allowed Professional Fee Claims in full, any such Allowed Professional Fee Claims (or portions thereof that remain unpaid from the Professional Fee Escrow Account) shall be paid as an Allowed Administrative Claim in accordance with Article 3.2.2 of the Plan.

For the avoidance of doubt, any Allowed Professional Fee Claims greater than the amounts set forth in the Approved Budget shall not negatively impact the amount of the Excess Surplus DIP Cash that can be utilized by the Settlement Parties to reduce the amount of the Settlement Party Payment

3. **Priority Tax Claims**

Except to the extent that a Holder of an Allowed Priority Tax Claim or Secured Tax Claim has been paid by the Debtors prior to the Effective Date or agrees to a different treatment, each Holder of an Allowed Priority Tax Claim and Secured Tax Claim, in full and final satisfaction, release, settlement and discharge of such Priority Tax Claim or Secured Tax Claim, shall receive on account of such Claim, payment in full in Cash as soon as reasonably practicable after the Effective Date or such other treatment in accordance with the terms set forth in section 1129(a)(9)(c) of the Bankruptcy Code.

4. **Senior DIP Lender Claim**

The Senior DIP Lender Claim shall be Allowed in the full amount of all amounts advanced under the Senior DIP Loan, plus accrued interest. Pursuant to the Subscription Option, the Senior DIP Lender shall have the option to convert up to 100% of the outstanding Allowed Senior DIP Lender Claim into shares of Reorganized HGE Common Stock at a rate of 10% of the Allowed Senior DIP Lender Claim for 60 shares of Reorganized HGE Common Stock, up to a maximum of 100% of the Allowed Senior DIP Lender Claim for 600 shares out of the total 1000 shares of Reorganized HGE Common Stock.

Any portion of the Allowed Senior DIP Lender Claim not exchanged for Reorganized HGE Common Stock pursuant to an election of the Subscription Option (the "Unexchanged DIP Amount"), shall be satisfied either (a) by payment in full, in Cash, by the Plan Sponsor on the Effective Date, which Cash shall be separate from and in addition to the Plan Consideration; or (b) if and only if agreed by the Plan Sponsor and the Senior DIP Lender, by non-Cash satisfaction through a dollar-for-dollar reduction in the funding of the Plan Consideration or other agreed offsets, in each case until the Unexchanged DIP Amount is reduced to $0.00. For the avoidance of doubt, no distribution on account of the Allowed Senior DIP Lender Claim shall be made from Cash-on-Hand, Surplus DIP Cash, the Settlement Party Payment, any D&O Claim Resolution, or the Liquidating Trust Assets under the Plan.

5. **Junior DIP Lender Claim**

The Junior DIP Lender Claim shall be Allowed in full. On the Effective Date, in consideration for the Settlement and Releases contained herein, each Holder of an Allowed Junior DIP Lender Claim, in full and final satisfaction, release, settlement, and discharge of such Allowed Junior DIP Financing Claim, agrees that its Junior DIP Lender Claim shall be forgiven in its entirety.

6. **Statutory Fees**

All fees payable pursuant to section 1930(a) of the Judicial Code, as determined by the Bankruptcy Court at a hearing pursuant to section 1128 of the Bankruptcy Code, shall be paid by each of the Debtors, Reorganized HGE or the Liquidating Trustee, respectively, with respect to the disbursements incurred by each of them, respectively, for each quarter (including any fraction thereof) until the Chapter 11 Cases are

converted, dismissed, or closed, whichever occurs first; *provided*, *however*, that all fees attributable to Guidepost Global on account of the transfer of the Designated EB-5 Entities (if any) to Guidepost Global shall be paid by Guidepost Global. For avoidance of doubt, the U.S. Trustee shall not be required to File any Administrative Claim in the Chapter 11 Cases and shall not be treated as providing any release under the Plan in connection therewith.

B. Classification of Claims and Interests

This Plan constitutes a separate Plan proposed by each Debtor. Except for the Claims addressed in Article 3 of the Plan, all Claims and Interests are classified in the Classes set forth below in accordance with section 1122 of the Bankruptcy Code. A Claim or an Interest is classified in a particular Class only to the extent that the Claim or Interest qualifies within the description of that Class and is classified in other Classes to the extent that any portion of the Claim or Interest qualifies within the description of such other Classes. A Claim or an Interest is also classified in a particular Class for the purpose of receiving distributions under the Plan only to the extent that such Claim or Interest is an Allowed Claim or Interest in that Class and has not been paid, released, or otherwise satisfied prior to the Effective Date.

Voting tabulations for recording acceptances or rejections of the Plan shall be conducted on a Debtor-by-Debtor basis as set forth above.

Class	Claims and Interests	Status	Voting Rights
Class 1:	Bridge CN-3 Secured Lender Claim	Impaired	Entitled to Vote
Class 2:	WTI Secured Lender Claim	Impaired	Entitled to Vote
Class 3	CN-1 Note Claims	Impaired	Entitled to Vote
Class 4:	CN-2 Note Claims	Impaired	Entitled to Vote
Class 5:	CN-3 Note Claims	Impaired	Entitled to Vote
Class 6:	Other Secured Claims	Unimpaired	Deemed to Accept; Not Entitled to Vote
Class 7:	Non-Tax Priority Claims	Unimpaired	Deemed to Accept; Not Entitled to Vote
Class 8:	General Unsecured Claims	Impaired	Entitled to Vote
Class 9:	Intercompany Claims	Impaired	Deemed to Reject; Not Entitled to Vote
Class 10:	Equity	Impaired	Deemed to Reject; Not Entitled to Vote
Class 11:	Subsidiary Equity Interests	Impaired	Deemed to Reject; Not Entitled to Vote

To the extent a Class contains Allowed Claims or Allowed Interests with respect to any Debtor, the classification of Allowed Claims and Allowed Interests is specified below.

Class 1—Bridge CN-3 Secured Lender Claims

a. *Impairment:* Class 1 consists of the Bridge CN-3 Secured Lender Claims. Class 1 is Impaired, and the Holders of Claims in Class 1 are entitled to vote to accept or reject the Plan.

b. *Treatment*: Except to the extent a Holder of a Bridge CN-3 Secured Lender Claim agrees to less favorable treatment, on or as soon as practicable after the later of the Claims Objection Deadline and the date on which a Bridge CN-3 Secured Lender Claim becomes an Allowed Secured Claim, all Holders of Allowed Bridge CN-3 Secured Lender Claims held by Settlement Parties shall be deemed to have waived their distribution under the Plan on account of their respective Allowed Bridge CN-3 Secured Lender Claims. All other Allowed Bridge CN-3 Secured Lender Claims held by Holders other than the Settlement Parties shall receive a Cash distribution in the aggregate amount of $500,000. The Bridge CN-3 Secured Lender Claim held by the Girns is deemed a Disputed Claim under the Plan.

Class 2—WTI Secured Lender Claims

a. *Impairment*: Class 2 consists of the WTI Secured Lender Claim. Class 2 is Impaired, and the Holders of Claims in Class 2 are entitled to vote to accept or reject the Plan.

b. *Treatment*: On the Effective Date, Holders of WTI Secured Lender Claims, in full and final satisfaction, release, settlement, and discharge of such WTI Secured Lender Claims, shall waive its right to a distribution under the Plan on account of its WTI Secured Lender Claim.

Class 3—CN-1 Note Claims

a. *Impairment*: Class 3 consists of the CN Note Claims. Class 3 is Impaired, and the Holders of Claims in Class 3 are entitled to vote to accept or reject the Plan.

b. *Treatment*: On or as soon as practicable after the Effective Date, except to the extent a Holder of Allowed CN-1 Note Claim agrees to less favorable treatment, each Holder of an Allowed CN-1 Note Claim shall receive, in full and final satisfaction of such CN-1 Note Claim, a beneficial interest in the Liquidating Trust. Thereafter, each such Holder of an Allowed CN-1 Note Claim shall receive Cash distributions from the Liquidating Trust. Distributions from the Liquidating Trust to Holders of Allowed CN-1 Note Claims shall be on a pro rata basis with all other Liquidating Trust Beneficiaries in accordance with the terms of the Liquidating Trust Agreement. The CN-1 Note Claim held by the Girns is deemed a Disputed Claim under the Plan. For the avoidance of doubt, all Settlement Parties that are also Holders of CN-1 Note Claims, the Girns, and any other Holder of a CN-1 Note Claim that accepts a proposal from Guidepost Global to become an investor or other creditor of Guidepost Global, shall be deemed to waive their distribution on account of their CN-1 Note Claims and shall receive no beneficial interest in or Cash distribution from the Liquidating Trust.

Class 4—CN-2 Note Claims

a. *Impairment***:** Class 4 consists of the CN-2 Note Claims. Class 4 is Impaired, and the Holders of Claims in Class 4 are entitled to vote to accept or reject the Plan.

DEBTORS EXHIBIT 2
Page 54 of 101

b. *Treatment*: The CN-2 Note Claims are allowed under the Plan. All Holders of CN-2 Note Claims shall be deemed to have waived their distribution under the Plan on account of their respective Allowed CN-2 Note Claims; *provided, however,* that all CN-2 Note Claims held by Plan Sponsor and Senior DIP Lender shall not be deemed satisfied, released, settled, and/or discharged under the Plan.

Class 5—CN-3 Note Claims

a. *Impairment*: Class 5 consists of the CN-3 Note Claims, the Holders of which (a) are Settlement Parties or (b) will be offered the right to become an investor or other creditor of Guidepost Global in lieu of receiving a distribution under the Plan. Class 5 is Impaired, and the Holders of Claims in Class 5 are entitled to vote to accept or reject the Plan.

b. *Treatment*: The CN-3 Note Claims held by the Settlement Parties are Allowed Claims under the Plan. All Holders of Allowed CN-3 Note Claims shall be deemed to have waived their distribution under the Plan on account of their respective Allowed CN-3 Note Claims; *provided*, *however*, that all CN-3 Note Claims held by the Plan Sponsor and Senior DIP Lender shall not be deemed satisfied, released, settled, and/or discharged under this Plan.

For the avoidance of doubt, all Settlement Partners that are also Holders of CN-3 Note Claims, the Girns, and any other Holder of a CN-3 Note Claim that accepts a proposal from Guidepost Global to become an investor or other creditor of Guidepost Global, shall be deemed to waive their distribution on account of their CN-3 Note Claims and shall receive no beneficial interest in or Cash distribution from the Liquidating Trust. Further, the CN-3 Note Claim held by the Girns is deemed a Disputed Claim under the Plan.

Class 6—Other Secured Claims

a. *Non-Impairment*: Class 6 consists of all Other Secured Claims. Class 6 is Unimpaired, and pursuant to section 1126(f) of the Bankruptcy Code, the Holders of Claims in Class 6 are conclusively presumed to have accepted the Plan and are not entitled to vote to accept or reject the Plan.

b. *Subclassification:* Each Other Secured Claim, if any, shall constitute and comprise a separate Subclass numbered 6.1, 6.2, 6.3 and so on.

c. *Treatment*: Except to the extent a Holder of a Allowed Other Secured Claim agrees to less favorable treatment, on or as soon as practicable after the later of the Claims Objection Deadline and the date on which an Other Secured Claim becomes Allowed, each Allowed Other Secured Claim, in full and final satisfaction, release, settlement and discharge of such Allowed Other Secured Claim, shall be, at the Debtors' option, (a) Reinstated, (b) satisfied by the Debtors' surrender of the collateral securing such Claim (except to the extent such collateral constitutes Reorganized HGE Assets), (c) offset against, and to the extent of, the Debtors' claims against the Holder of such Claim, or (d) otherwise rendered Unimpaired (*provided* that such unimpairment shall not impact the Reorganized HGE Assets without the express consent of Plan Sponsor). For the avoidance of doubt, all Settlement Parties shall be deemed to

waive their distribution or other treatment on account of their Other Secured Claims, if any. Further, any Other Secured Claim held by the Girns is deemed a Disputed Claim under the Plan.

Class 7—Non-Tax Priority Claims

a. *Non-Impairment:* Class 7 consists of all Non-Tax Priority Claims. Class 7 is Unimpaired, and pursuant to section 1126(f) of the Bankruptcy Code, the Holders of Claims in Class 7 are conclusively presumed to have accepted the Plan and are not entitled to vote to accept or reject the Plan.

b. *Treatment*: The legal, equitable and contractual rights of the Holders of Allowed Non-Tax Priority Claims are unaltered by the Plan. Except to the extent that a Holder of an Allowed Non-Tax Priority Claim agrees to a less favorable treatment, each Holder of an Allowed Non-Tax Priority Claim, in full and final satisfaction, release, settlement, and discharge of such Allowed Non-Tax Priority Claim, shall be paid in full, in Cash, on or as soon as reasonably practicable after the later of the Claims Objection Deadline and the date on which a Non-Tax Priority Claim becomes Allowed, or in accordance with the terms of any agreement between the Debtors, the Committee, the Plan Sponsor and the Holder of an Allowed Non-Tax Priority Claim. For the avoidance of doubt, all Settlement Parties shall be deemed to waive their distribution or other treatment on account of their Non-Tax Priority Claims, if any. Further, any Non-Tax Priority Claim held by the Girns is deemed a Disputed Claim under the Plan.

Class 8—General Unsecured Claims

a. *Impairment:* Class 8 consists of all General Unsecured Claims. Class 8 is Impaired, and the Holders of Class 8 Claims are entitled to vote on the Plan.

b. *Treatment:* On or as soon as practicable after the Effective Date, except to the extent that a Holder of an Allowed General Unsecured Claim agrees to less favorable treatment, each Holder of an Allowed General Unsecured Claim shall receive, in full and final satisfaction of such Allowed General Unsecured Claim, a beneficial interest in the Liquidating Trust. Thereafter, each such Holder of an Allowed General Unsecured Claim shall receive Cash distributions from the Liquidating Trust. Distributions from the Liquidating Trust to Holders of Allowed General Unsecured Claims shall be on a pro rata basis with all other Liquidating Trust Beneficiaries in accordance with the terms of the Liquidating Trust Agreement. For the avoidance of doubt, all Settlement Parties shall be deemed to waive their distribution or other treatment on account of their General Unsecured Claims, if any. Further, any General Unsecured Claim held by the Girns is deemed a Disputed Claim under the Plan.

Class 9—Intercompany Claims

a. *Impairment:* Class 9 consists of all Intercompany Claims. Class 9 is Impaired, and pursuant to section 1126(g) of the Bankruptcy Code, the Holders of Intercompany Claims in Class 9 are deemed to reject the Plan and are not entitled to vote to accept or reject the Plan.

b. *Treatment:* On the Effective Date, all Intercompany Claims shall be cancelled, and Holders of Intercompany Claims shall not receive or retain any Property under the Plan on account of their Intercompany Claims.

Class 10 — Equity

a. *Impairment:* Class 10 consists of all Equity Interests. Class 10 is Impaired, and pursuant to section 1126(g) of the Bankruptcy Code, the Holders of Equity Interests in Class 10 are deemed to reject the Plan and are not entitled to vote to accept or reject the Plan.

b. *Treatment:* On the Effective Date, all Equity shall be retired, cancelled, extinguished and discharged, and Holders of Equity Interests shall not receive or retain any Property under the Plan on account of such Equity Interests.

Class 11—Subsidiary Equity Interests

a. *Non-Impairment:* Class 11 consists of Subsidiary Equity Interests. Class 11 is Impaired, and pursuant to section 1126(f) of the Bankruptcy Code, the Holders of Subsidiary Equity Interests in Class 11 are deemed to have rejected the Plan and are not entitled to vote to accept or reject the Plan.

b. *Treatment:* On the Effective Date, all Subsidiary Equity Interests shall be retired, cancelled, extinguished and discharged, and Holders of Subsidiary Equity Interests shall not receive or retain any Property under the Plan on account of such Subsidiary Equity Interests; *provided*, *however*, that the Subsidiary Equity Interests in the Designated EB-5 Entities will not be retired, cancelled, extinguished and discharged and will be transferred to Guidepost Global in accordance with Article 4.8 of the Plan.

C. Elimination of Vacant Classes

Any Class of Claims or Interests that does not have a Holder of an Allowed Claim or Allowed Interest or a Claim or Interest temporarily Allowed by the Bankruptcy Court as of the date of the Combined Hearing shall be deemed eliminated from the Plan for purposes of voting to accept or reject the Plan and for purposes of determining acceptance or rejection of the Plan by such Class pursuant to section 1129(a)(8) of the Bankruptcy Code.

D. Voting Classes; Deemed Acceptance

If Holders of Claims in a particular Impaired Class of Claims were given the opportunity to vote to accept or reject this Plan and notified that a failure of any Holders of Claims in such Impaired Class of Claims to vote to accept or reject this Plan would result in such Impaired Class of Claims being deemed to have accepted this Plan, but no Holders of Claims in such Impaired Class of Claims voted to accept or reject this Plan, then the Debtors shall request the Bankruptcy Court to deem the Plan accepted by the Holders of such Claims or Interests in such Class.

E. Subordinated Claims

The allowance, classification, and treatment of all Allowed Claims and Allowed Interests and the respective distributions and treatments under the Plan take into account and conform to the relative

priority and rights of the Claims and Interests in each Class in connection with any contractual, legal, and equitable subordination rights relating thereto, whether arising under general principles of equitable subordination, section 510(b) of the Bankruptcy Code, or otherwise. Pursuant to section 510 of the Bankruptcy Code, the Debtors, Reorganized HGE, or the Liquidating Trustee reserve the right to reclassify any Allowed Claim or Allowed Interest in accordance with any contractual, legal, or equitable subordination relating thereto.

F. Controversy Concerning Impairment

If a controversy arises as to whether any Claims or Interests, or any Class of Claims or Interests, are Impaired, the Bankruptcy Court shall, after notice and a hearing, determine such controversy on or before the Confirmation Date.

1. Nonconsensual Confirmation Pursuant to Section 1129(b) of the Bankruptcy Code

Section 1129(a)(10) of the Bankruptcy Code shall be satisfied for purposes of Confirmation by acceptance of the Plan by one or more of the Classes entitled to vote pursuant to Article 3 of the Plan. The Proponents shall seek Confirmation of the Plan pursuant to section 1129(b) of the Bankruptcy Code with respect to any rejecting Class of Claims or Interests.

The Proponents reserve the right to jointly modify the Plan in accordance with Article 6.3 and Article 13.6 of the Plan to the extent, if any, that Confirmation pursuant to section 1129(b) of the Bankruptcy Code requires modification, including by modifying the treatment applicable to a Class of Claims to render such Class of Claims Unimpaired to the extent permitted by the Bankruptcy Code and the Bankruptcy Rules or to withdraw the Plan as to any Debtor.

G. Means for Execution and Implementation of the Plan

1. Plan Consideration

Sources of consideration for Plan distributions shall be (a) the Plan Sponsor Consideration, (b) the Surplus DIP Cash, (c) the Settlement Party Payment, (d) any D&O Claim Resolution, (e) the Liquidating Trust Assets, and (f) the D&O Insurance Policies.

2. Global Settlement

The Debtors, the Committee, and the Settlement Parties have reached a global resolution of all issues among them in these Chapter 11 Cases. Pursuant to Bankruptcy Rule 9019, the Plan does, and shall, constitute a compromise, settlement, and release of all potential claims by and among the Debtors, the Committee, and Settlement Parties on the terms set forth below. Entry of the Confirmation Order shall constitute approval of the global resolution set forth below, which shall become effective upon the Effective Date.

3. Liquidating Trust

On the Effective Date, the Liquidating Trust will be formed pursuant to the Liquidating Trust Agreement to receive and administer the Liquidating Trust Assets. In addition, the Liquidating Trust shall serve as a successor to the Debtors pursuant to sections 1123(a)(5)(B) and (b)(3)(B) of the Bankruptcy Code to: (a) administer the terms of the Plan, including making payments in accordance with Article 7 of the Plan to all Holders of Allowed Claims and Interests; (b) make distributions pursuant to the Plan and the Liquidating Trust Agreement; (c) assert any Debtors' Retained Cause of Action that constitutes a

Liquidating Trust Asset on behalf of the Debtors and their Estates; and (d) take such other action as may be authorized by the Liquidating Trust Agreement, including objecting to any and all Claims other than Professional Fee Claims.

Except as otherwise provided in the Plan or the Plan Supplement, or in any agreement, instrument, or other document incorporated in the Plan, on the Effective Date, all of the Liquidating Trust Assets shall automatically vest in the Liquidating Trust free and clear of all Liens, Claims, interests, charges, or other encumbrances. On and after the Effective Date, except as otherwise provided in the Plan, the Liquidating Trustee may use, acquire, or dispose of property and compromise or settle any Claims, Interests, or Causes of Action without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules, except as otherwise provided in the Liquidating Trust Agreement.

Upon the transfer of the Liquidating Trust Assets, as more fully set forth in the Liquidating Trust Agreement, the Debtors will have no reversionary or further interest in or with respect to the Liquidating Trust Assets. For U.S. federal income tax purposes, the Liquidating Trust Beneficiaries will be treated as grantors and owners thereof and it is intended that the Liquidating Trust be classified as a liquidating trust under Section 301.7701-4 of the Treasury Regulations. Accordingly, for U.S. federal income tax purposes, it is intended that the Liquidating Trust Beneficiaries be treated as if they had received an interest in the Liquidating Trust Assets and then contributed such interests to the Liquidating Trust.

On the Effective Date, the authority, power, and incumbency of the persons acting as managers, directors, and officers of the Debtors shall be deemed to have resigned and the Liquidating Trustee shall be appointed as the sole manager, director, and/or officer of the Debtors and shall succeed to the powers of the Debtors' managers, directors, and officers. From and after the Effective Date, the Liquidating Trustee shall be the sole representative of, and shall act for, the Debtors' Estates. The Liquidating Trustee, as applicable, shall be deemed to be substituted in lieu of the Debtors as the proper party in interest in all matters, including (a) motions, contested matters, and adversary proceedings pending in the Bankruptcy Court, and (b) all matters pending in any courts, tribunals, forums, or administrative proceedings outside of the Bankruptcy Court, in each case without the need or requirement for the Liquidating Trustee to file motions or substitutions of parties or counsel in any such matter.

4. **Preservation of Debtors' Retained Causes of Action**

Except as otherwise provided in this Plan, an agreement or document entered into in connection with the Plan, or in a Final Order of the Bankruptcy Court, pursuant to section 1123(b) of the Bankruptcy Code and as set forth more fully in the Disclosure Statement, the Debtors reserve and, as of the Effective Date, assign to the Liquidating Trust the Debtors' Retained Causes of Action identified in the Plan Supplement. On and after the Effective Date, the Liquidating Trustee, as appropriate may pursue the Debtors' Retained Causes of Action on behalf of and for the benefit of the Liquidating Trust Beneficiaries.

No Entity may rely on the absence of a specific reference in the Plan, the Plan Supplement, or the Disclosure Statement to any Debtors' Retained Cause of Action against it as any indication that the Liquidating Trustee will not pursue any and all available Causes of Action against it. Unless any Cause of Action against an Entity is expressly waived, relinquished, exculpated, released, compromised, or settled in the Plan or a Final Order of the Bankruptcy Court, the Litigation Trustee expressly reserves all Debtors' Retained Causes of Action for later adjudication, and, therefore no preclusion doctrine, including the doctrines of res judicata, collateral estoppel, issue preclusion, claim preclusion (judicial, equitable, or otherwise), or laches, shall apply to such Debtors' Retained Causes of Action upon, after, or as a consequence of Plan confirmation or the Effective Date.

The Debtors or the Liquidating Trustee, as applicable, reserve such Debtors' Retained Causes of Action notwithstanding the rejection of any Executory Contract or Unexpired Lease during the Chapter 11 Cases or pursuant to the Plan. The Liquidating Trustee shall retain and shall have, including through their authorized agents or representatives, the exclusive right, authority, and discretion to determine and to initiate, file, prosecute, enforce, abandon, settle, compromise, release, withdraw, or litigate to judgment any such Debtors' Retained Causes of Action and to decline to do any of the foregoing without the consent or approval of any third party or further notice to or action, order, or approval of the Bankruptcy Court.

Except as otherwise provided in the Plan, the Confirmation Order, or in any settlement agreement approved during the Chapter 11 Cases: (a) any and all rights, Claims, Causes of Action, defenses, and counterclaims of or accruing to the Debtors or their Estates with respect to the Debtors' Retained Causes of Action shall remain assets of and vest in the Liquidating Trust, whether or not litigation relating thereto is pending on the Effective Date, and whether or not any such rights, claims, Causes of Action, defenses, and counterclaims with respect to the Debtors' Retained Causes of Action have been listed or referred to in the Plan, the Schedules, or any other document filed with the Bankruptcy Court; and (b) neither the Debtors nor the Liquidating Trust waive, relinquish, or abandon (nor shall they be estopped or otherwise precluded from asserting) any right, Claim, Cause of Action, defense, or counterclaim with respect to the Debtors' Retained Causes of Action that constitutes Property of the Estates: (i) whether or not such right, Claim, Cause of Action, defense, or counterclaim with respect to the Debtors' Retained Causes of Action has been listed or referred to in the Plan or the Schedules, or any other document filed with the Bankruptcy Court, (ii) whether or not such right, Claim, Cause of Action, defense, or counterclaim with respect to the Debtors' Retained Causes of Action is currently known to the Debtors, and (iii) whether or not a defendant in any litigation relating to such right, Claim, Cause of Action, defense, or counterclaim with respect to the Debtors' Retained Causes of Action filed a Proof of Claim in the Chapter 11 Cases, filed a notice of appearance or any other pleading or notice in the Chapter 11 Cases, voted for or against the Plan, or received or retained any consideration under the Plan. Without in any manner limiting the generality of the foregoing, notwithstanding any otherwise applicable principle of law or equity, including, without limitation, any principles of judicial estoppel, res judicata, collateral estoppel, issue preclusion, or any similar doctrine, the failure to list, disclose, describe, identify, or refer to a right, Claim, Cause of Action, defense, or counterclaim with respect to the Debtors' Retained Causes of Action, or potential right, Claim, Cause of Action, defense, or counterclaim with respect to the Debtors' Retained Causes of Action, in the Plan, the Schedules, or any other document filed with the Bankruptcy Court shall in no manner waive, eliminate, modify, release, or alter the Debtors' or the Liquidating Trustee's, as applicable, right to commence, prosecute, defend against, settle, and realize upon any rights, Claims, Causes of Action, defenses, or counterclaims with respect to the Debtors' Retained Causes of Action that the Debtors or the Liquidating Trust has, or may have, as of the Confirmation Date. The Liquidating Trustee may commence, prosecute, defend against, settle, and realize upon any rights, Claims, Causes of Action, defenses, and counterclaims with respect to the Debtors' Retained Causes of Action in its sole discretion, in accordance with what is in the best interests, and for the benefit, of the Debtors' Estates.

5. Authorization and Issuance of Reorganized HGE Common Stock

On the Effective Date, 1,000 shares of the Reorganized HGE Common Stock, representing 100% of the equity of Reorganized HGE, shall be issued to the Plan Sponsor or an entity designated by the Plan Sponsor, in consideration for the Plan Sponsor Consideration and to the Senior DIP Lender, to the extent that it exercises the Subscription Option. The Reorganized HGE Common Stock shall be free and clear of all Liens, Claims, interests, and encumbrances of any kind. All the shares of Reorganized HGE Common Stock issued pursuant to the Plan shall be duly authorized, validly issued, fully paid, and non-assessable. On the Effective Date, none of the Reorganized HGE Common Stock will be listed on a national securities exchange. Reorganized HGE may take all necessary actions, if applicable, after the Effective

Date to suspend any requirement to (a) be a reporting company under the Securities Exchange Act, and (b) file reports with the Securities and Exchange Commission or any other entity or party.

6. **Contribution of Guidepost Global Assets**

On the Effective Date, Guidepost Global will contribute the Guidepost Global Assets to Reorganized HGE, for the benefit of Plan Sponsor.

7. **Assignment of Transferred Executory Contracts / Unexpired Leases to Guidepost Global**

Unless previously assumed and assigned prior to the Effective Date or otherwise the subject of a motion or notice to assume or assume and assign filed on or before the Effective Date, on the Effective Date, the Transferred Executory Contracts / Unexpired Leases shall be assigned to Guidepost Global, CEA, and/or TNC, notwithstanding any anti-assignment and/or change of control provisions contained in such Executory Contracts and Unexpired Leases. Guidepost Global, CEA, and/or TNC, as applicable, shall be responsible for the payment of any Cure Claims and Administrative Expense Claims arising from any Transferred Executory Contract / Unexpired Lease.

8. **Transfer of Designated EB-5 Entities to Guidepost Global**

On the Effective Date, in consideration for Guidepost Global funding the Junior DIP Loan and contributing the Guidepost Global Assets, the Debtors will transfer the Designated EB-5 Entities (but not their assets, except as otherwise set forth in the Plan Supplement) to Guidepost Global free and clear of all liens, Claims, encumbrances, and other interests in the Designated EB-5 Entities. The Debtors shall cooperate in good faith and execute, acknowledge, and deliver all such further documents, instruments, and assurances, and take all such further actions as may be reasonably necessary or desirable to effectuate and facilitate the transfer contemplated by this section. Following the Effective Date, Reorganized HGE and/or the Liquidating Trust, upon request by Guidepost Global, Yu Capital, TNC, or EB5AN, shall cooperate in good faith to promptly execute and deliver any additional documents or perform any acts that may be required to carry out the intent and purpose of this section and to complete the transfer in accordance with its terms; *provided* that the requesting party shall pay for Reorganized HGE's or the Liquidating Truste's documented costs in connection with same.

9. **Cancellation and Surrender of Securities and Agreements**

On the Effective Date, all Equity of Higher Ground Education and each other Debtor identified in the Plan Supplement shall be retired, cancelled, extinguished, and/or discharged in accordance with the terms of the Plan. Except as otherwise provided in the Plan or the Plan Supplement, on the Effective Date: (a) the obligations of the Debtors under any certificate, share, note, bond, indenture, purchase right, option, warrant, or other instrument or document, directly or indirectly, evidencing or creating any indebtedness or obligation of or ownership interest in the Debtors giving rise to any Claim or Equity Interest shall be cancelled as to the Debtors and Reorganized HGE shall not have any continuing obligations thereunder and (b) the obligations of the Debtors pursuant, relating, or pertaining to any agreements, indentures, certificates of designation, bylaws, or certificate or articles of incorporation or similar documents governing the shares, certificates, notes, bonds, purchase rights, options, warrants, or other instruments or documents evidencing or creating any indebtedness or obligation of the Debtors shall be released and discharged.

10. **Release of Liens**

Upon request by the Debtors, Reorganized HGE, the Liquidating Trustee, or the Plan Sponsor, any Person holding a Lien in any of the Debtors' Property shall execute any lien release or similar document(s) required to implement the Plan or reasonably requested by the Debtors, Reorganized HGE, the Liquidating Trustee, or the Plan Sponsor in a prompt and diligent manner. Notwithstanding the foregoing, any of the Debtors, Reorganized HGE, the Liquidating Trustee, and the Plan Sponsor are authorized to execute any lien release or similar document(s) required to implement the Plan.

11. **Vesting of Assets and Operation of Business into Reorganized HGE**

On the Effective Date, except as otherwise expressly provided in the Plan or Confirmation Order, the Reorganized HGE Assets shall vest or re-vest in Reorganized HGE, in each instance free and clear of all Liens, Claims, interests, and encumbrances of any kind. The Reorganized HGE Subsidiaries that are not Designated EB-5 Entities shall be retained by Reorganized HGE. To the extent not prohibited by applicable non-bankruptcy law, all licenses, permits, certificates of occupancy, and similar rights and privileges in the name of any of the Reorganized HGE Subsidiaries that are required by any federal, state, or local governmental agency in order for Reorganized HGE to conduct education-related operations at the locations operated by Reorganized HGE prior to the Effective Date shall be deemed assumed by the Debtors without further action on the Effective Date pursuant to the Confirmation Order.

Neither the issuance of Reorganized HGE Common Stock nor any transfer of Property through the Plan shall result in Reorganized HGE, or any of its subsidiaries or affiliates, (a) having any liability or responsibility for any Claim against or Interest in the Debtors, the Debtors' Estates, or any Insider of the Debtors, or (b) having any liability or responsibility to the Debtors, except as expressly provided in the Plan. Without limiting the effect or scope of the foregoing, and to the fullest extent permitted by applicable laws, neither the issuance of Reorganized HGE Common Stock nor the transfer of assets contemplated in the Plan shall subject Reorganized HGE or its properties, subsidiaries, assets, affiliates, successors, or assigns to any liability for Claims against the Debtors' interests in such assets by reason of such issuance of Reorganized HGE Common Stock or transfer of assets under any applicable laws, including, without limitation, any successor liability, except as expressly provided in the Plan.

On the Effective Date, except as otherwise provided in the Plan, Reorganized HGE may operate its business and may use, acquire, or dispose of any and all of its property, without supervision of or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules, except as expressly provided in the Plan.

12. **Satisfaction of Claims or Interests**

Unless otherwise provided in the Plan, any distributions and deliveries to be made on account of Allowed Claims shall be in full and final satisfaction, release, settlement, and discharge of such Allowed Claims.

13. **Continuation of Bankruptcy Injunction or Stays**

All injunctions or stays provided for in the Chapter 11 Cases under sections 105 or 362 of the Bankruptcy Code, or otherwise, and in existence on the Confirmation Date, shall remain in full force and effect until the Effective Date.

14. **Administration Pending Effective Date**

Prior to the Effective Date, the Debtors shall continue to operate their businesses as debtors-in-possession, subject to all applicable requirements of the Bankruptcy Code and the Bankruptcy Rules. After the Effective Date, Reorganized HGE may operate their businesses, and may use, acquire, and dispose of Reorganized HGE Assets free of any restrictions of the Bankruptcy Code or the Bankruptcy Rules, but subject to the continuing jurisdiction of the Bankruptcy Court as set forth in Article 12 of the Plan.

15. **Exemption from Securities Laws**

Any rights issued under, pursuant to or in effecting the Plan, including, without limitation, the Reorganized HGE Common Stock and the offering and issuance thereof by any party, including without limitation the Debtors or the Estate, shall be exempt from Section 5 of the Securities Act of 1933, if applicable, and from any state or federal securities laws requiring registration for offer or sale of a security or registration or licensing of an issuer of, underwriter of, or broker or dealer in, a security, and shall otherwise enjoy all exemptions available for Distributions of securities under a plan of reorganization in accordance with all applicable law, including without limitation section 1145 of the Bankruptcy Code. If the issuance of the Reorganized HGE Common Stock does not qualify for an exemption under section 1145 of the Bankruptcy Code, the Reorganized HGE Common Stock shall be issued in a manner, which qualifies for any other available exemption from registration, whether as a private placement under Rule 506 of the Securities Act, Section 4(2) of the Securities Act, and/or the safe harbor provisions promulgated thereunder.

16. **"Change of Control" Provisions**

For purposes of effectuating the Plan, none of the transactions contemplated herein shall constitute a change of control under any agreement, contract, or document of the Debtors, or create, or be deemed to create, any right or any other claim in connection therewith based upon a provision related to a "change of control," or comparable term in any Executory Contract or Unexpired Lease being assigned and/or assumed pursuant to the Plan.

17. **Substantive Consolidation of the Debtors for Voting and Distribution Purposes Only**

On and after the Effective Date, and solely for purposes of voting on, and making distributions under, the Plan, each and every Claim in the Debtors' Chapter 11 Cases against any of the Debtors shall be deemed filed against the consolidated Debtors and shall be deemed a single consolidated Claim against and obligation of the consolidated Debtors. Such limited consolidation shall in no manner affect or alter (other than for Plan voting and distribution purposes) (a) the legal and corporate structures of the Debtors or Reorganized HGE, or (b) pre- and post-Petition Date Liens, guarantees, and security interests that are required to be maintained for any reason. From and after the Effective Date, Reorganized HGE and each of the Reorganized HGE Subsidiaries will be deemed a separate and distinct entity, properly capitalized, vested with all of the assets of such Debtor as they existed prior to the Effective Date and having the liabilities and obligations provided for under the Plan. Notwithstanding anything in Article 4.17 of the Plan to the contrary, all post-Effective Date Statutory Fees payable to the U.S. Trustee pursuant to 28 U.S.C. §1930, if any, shall be calculated on a separate legal entity basis for each Debtor.

18. **Dissolution of Certain Debtors**

On or after the Effective Date, certain of the Debtors may be dissolved without further action under applicable law, regulation, order, or rule, including any action by the stockholders, members, the board of

directors, or similar governing body of the Debtors, Reorganized HGE, or the Liquidating Trustee. Reorganized HGE and the Liquidating Trustee shall have the power and authority to take any action necessary to wind down and dissolve the foregoing Debtors, and may, to the extent applicable: (a) file a certificate of dissolution for such entities, together with all other necessary corporate and company documents, to effect the dissolution of such entities under the applicable laws of their states of formation; (b) complete and file all final or otherwise required federal, state, and local tax returns and pay taxes required to be paid for such Debtors, and pursuant to section 505(b) of the Bankruptcy Code, request an expedited determination of any unpaid tax liability of any of such Debtors, as determined under applicable tax laws; and (c) represent the interests of such Debtors before any taxing authority in all tax matters, including any action, proceeding or audit. For the avoidance of doubt, the Liquidating Trustee is not permitted to dissolve Reorganized HGE or the Reorganized HGE Subsidiaries.

19. Dissolution of the Committee and Cessation of Fee and Expense Payments

On the Effective Date, the Committee will dissolve, and the members of the Committee and the Committee's Professionals will cease to have any role arising from or relating to the Chapter 11 Cases; *provided* that the Committee shall have post-Effective Date standing to object to Administrative Expense Claims and Professional Fee Claims and shall be entitled to file a Professional Fee Claim for services rendered to the Committee before the Effective Date, subject to rights of any party in interest to object thereto. Nothing in the Plan shall prohibit or limit the ability of the Debtors' or Committee's Professionals to represent either the Liquidating Trustee or to be compensated or reimbursed per the Plan and the Liquidating Trust Agreement in connection with such representation.

H. Corporate Governance and Management of Reorganized HGE

1. Corporate Action and Existence

The Debtors shall deliver all documents and perform all actions reasonably contemplated with respect to implementation of the Plan. The Debtors, or their designees, are authorized (a) to execute on behalf of the Debtors, in a representative capacity and not individually, any documents or instruments after the Confirmation Date or at the Closing that may be necessary to consummate the Plan and (b) to undertake any other action on behalf of the Debtors to consummate the Plan. Each of the matters provided for under the Plan involving the corporate structure of the Debtors or corporate action to be taken by or required of the Debtors will, as of the Effective Date, be deemed to have occurred and be effective as provided herein, and shall be authorized, approved, and (to the extent taken before the Effective Date) ratified in all respects without any requirement of further action by stockholders, creditors, or directors of the Debtors. On the Effective Date, all matters provided for in the Plan involving the corporate structure of Reorganized HGE, and all corporate actions required by the Debtors, their Estates, and Reorganized HGE in connection with the Plan, shall be deemed to have occurred and shall be in effect, without any requirement of further action by the Debtors, their Estates, or Reorganized HGE.

Upon the Effective Date, and without any further action by the shareholders, directors, or officers of Reorganized HGE, Reorganized HGE's Corporate Documents shall be deemed amended (a) to the extent necessary, to incorporate the provisions of the Plan, and (b) to prohibit the issuance by Reorganized HGE of nonvoting securities to the extent required under section 1123(a)(6) of the Bankruptcy Code, subject to further amendment of such Corporate Documents as permitted by applicable law, and to the extent such documents are amended, such documents are deemed to be amended pursuant to the Plan and require no further action or approval other than any requisite filings required under applicable state, provincial or federal law. The Corporate Documents shall be filed with the Plan Supplement.

Except as otherwise provided in the Plan, each Debtor shall continue to exist after the Effective Date as a separate corporate entity, limited liability company, partnership, or other form, as the case may be, with all the powers of a corporation, limited liability company, partnership, or other form, as the case may be, pursuant to the applicable law in the jurisdiction in which each applicable Debtor is incorporated or formed and pursuant to its certificate of incorporation and bylaws (or other formation documents) in effect prior to the Effective Date, except to the extent such certificate of incorporation and bylaws (or other formation documents) are amended under the Plan, and to the extent such documents are amended, such documents are deemed to be amended pursuant to the Plan and require no further action or approval (other than any requisite filings required under applicable state, provincial, or federal law). Prior to the Effective Date, the Debtors may engage in such corporate and financial transactions, including mergers, asset transfers, consolidations, amalgamations, separations, series organizations, reorganization and otherwise for the purposes of optimizing the post Effective Date corporate and tax structure of Reorganized HGE. If proposed prior to the Effective Date, any such transaction will be subject to Court approval, if such approval would be necessary under the Bankruptcy Code.

2. Management and Board of Reorganized HGE

In accordance with Section 1129(a)(5)(A) of the Bankruptcy Code, the Debtors will disclose in the Plan Supplement the identities of those individuals proposed to serve, following the Effective Date, as directors and officers of Reorganized HGE and the Reorganized HGE Subsidiaries. Upon the Effective Date, the current members of the Debtors' board of directors and officers shall no longer serve in any such capacity with Reorganized HGE and shall be discharged of all duties in connection therewith.

3. Disclosure of any Insiders to be Employed or Retained by Reorganized HGE

In accordance with Section 1129(a)(5)(B) of the Bankruptcy Code, the Debtors will disclose on or before the Confirmation Date the identity of any Insider that will be employed or retained by Reorganized HGE, and the nature of any compensation for such Insider.

I. Distributions Under the Plan

1. Distributions to Holders of Allowed Claims Only

Until a Disputed Claim becomes an Allowed Claim, distributions of Cash and/or other Instruments or Property otherwise available to the Holder of such Claim shall not be made. Prior to the Effective Date, Holders of Allowed Claims shall be required to provide the Debtors an Internal Revenue Service Form W-9 (or, if applicable, an appropriate Internal Revenue Service Form W-8). After the Effective Date, Holders of Allowed Claims shall be required to provide the Liquidating Trustee an Internal Revenue Service Form W-9 (or, if applicable, an appropriate Internal Revenue Service Form W-8).

2. Delivery of Distributions

(a) In General

Subject to Bankruptcy Rule 9010 and except as otherwise provided in the Plan, all distributions to any Holder of an Allowed Claim including, without limitation, distributions of Reorganized HGE Common Stock, and, to the extent applicable, Cash, to Holders of Allowed Claims, shall be made at the address of such Holder as set forth in the Debtors' books and records and/or on the Schedules filed with the Bankruptcy Court unless the Debtors, Reorganized HGE, or the Liquidating Trustee have been notified in writing of a change of address including, without limitation, by the filing of a Proof of Claim by such

Holder that contains an address for such Holder different from the address reflected on such books and records or Schedules for such Holder.

(b) Timing of Distributions

In the event that any payment or act under the Plan is required to be made or performed on a date that is not a Business Day, then the making of such payment or the performance of such act may be completed on the next succeeding Business Day, and if so completed shall be deemed to have been completed as of the required date.

(c) Distributions of Unclaimed Property

In the event that any distribution to any Holder is returned as undeliverable, the Liquidating Trustee shall use reasonable efforts to determine the current address of such Holder, but no distribution to such Holder shall be made unless and until the Liquidating Trustee has determined the then current address of such Holder, at which time such distribution shall be made to such Holder without interest or accruals of any kind. Such distributions shall be deemed unclaimed property under section 347(b) of the Bankruptcy Code on the six-month anniversary of the date of the attempted delivery of such distribution. After that date, all unclaimed property or interest in property shall revert to Reorganized HGE or the Liquidating Trust and the Claim of any Holder to such property or interest in property shall be discharged and forever barred.

3. **Time Bar to Cash Payments**

Checks issued by Reorganized HGE or the Liquidating Trust on account of Allowed Claims shall be null and void if not negotiated within ninety (90) days from and after the date of issuance thereof. Holders of Allowed Claims shall make all requests for reissuance of checks to Reorganized HGE or the Liquidating Trust. Any Claim in respect of a voided check must be made on or before the six-month anniversary of the date of issuance. After such date, all Claims and respective voided checks shall be discharged and forever barred and Reorganized HGE or the Liquidating Trust, as applicable, shall retain all monies related thereto.

4. **Setoffs**

The Debtors, Reorganized HGE, or the Liquidating Trust may, but shall not be required to, set off or recoup against any Allowed Claim, and the payments or other distributions to be made pursuant to the Plan in respect of such Allowed Claim, any claims, rights or Causes of Action of any nature whatsoever that the Debtors, Reorganized HGE, or the Liquidating Trust may have against the Holder of such Claim; *provided*, *however*, that neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by the Debtors, Reorganized HGE, or the Liquidating Trust of any such claims, rights, or Causes of Action.

J. Procedures for Disputed Claims

1. **Resolution of Disputed Claims.**

Except as set forth in any order of the Bankruptcy Court (including prior bar date orders), any Holder of a Claim against the Debtors shall file a Proof of Claim with the Bankruptcy Court or with the agent designated by the Debtors for this purpose on or before the Claims Bar Date. The Debtors prior to the Effective Date, and thereafter Reorganized HGE or the Liquidating Trustee, shall have the exclusive authority to file objections to Proofs of Claim on or before the Claims Objection Deadline, and to settle,

DEBTORS EXHIBIT 2
Page 66 of 101

compromise, withdraw, or litigate to judgment objections to any and all Claims, regardless of whether classified or otherwise. From and after the Effective Date, Reorganized HGE or the Liquidating Trustee may settle or compromise any Disputed Claim without approval of the Bankruptcy Court.

2. **Estimation of Claims**

Any Debtor may, at any time, request that the Bankruptcy Court estimate any contingent or unliquidated Claim pursuant to section 502(c) of the Bankruptcy Code, regardless of whether such Debtor has previously objected to such Claim or whether the Bankruptcy Court has ruled on such objection, and the Bankruptcy Court shall retain jurisdiction to estimate any Claim at any time during litigation concerning any objection to any Claim, including during the pendency of any appeal related to any such objection. In the event the Bankruptcy Court estimates any contingent or unliquidated Claim, that estimated amount shall constitute either the Allowed amount of such Claim or a maximum limitation on such Claim, as determined by the Bankruptcy Court. If the estimated amount constitutes a maximum limitation on such Claim, the Debtors may elect to pursue any supplemental proceedings to object to any ultimate payment on such Claim. All of the aforementioned objection, estimation, and resolution procedures are cumulative and are not necessarily exclusive of one another. Claims may be estimated and thereafter resolved by any permitted mechanism.

3. **No Partial Distributions Pending Allowance**

Notwithstanding any other provision in the Plan, except as otherwise agreed by the Debtors, the Liquidating Trustee, or Reorganized HGE, no partial payments or distributions shall be made with respect to a Disputed Claim unless and until all objections to such Disputed Claim have been settled or withdrawn or have been determined by a Final Order.

4. **Distributions After Allowance**

To the extent that a Disputed Claim becomes an Allowed Claim, the Liquidating Trustee or Reorganized HGE, as applicable, shall distribute to the Holder thereof the distributions, if any, to which such Holder is then entitled under the Plan. Any such distributions shall be made in accordance with and at the time mandated by the Plan. No interest shall be paid on any Disputed Claim that later becomes an Allowed Claim.

K. Executory Contracts and Unexpired Leases

1. **Assumption of Executory Contracts and Unexpired Leases**

As of the Effective Date, all Executory Contracts and Unexpired Leases, including the Reorganized HGE Contracts or Leases and Transferred Executory Contracts / Unexpired Leases, to which any Debtor is a party and which are included in the Plan Supplement, shall be, and shall be deemed to be, assumed or assumed and assigned in accordance with the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code. All Executory Contracts and Unexpired Leases not listed in the Plan Supplement, and not assumed or assumed and assigned prior to the Effective Date or otherwise the subject of a motion or notice to assume or assume and assign filed on or before the Effective Date, and that were not previously rejected, shall be rejected as of the Effective Date in accordance with the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code. Entry of the Confirmation Order by the Bankruptcy Court shall constitute approval of such assumptions or assumptions and assignments and rejections pursuant to sections 365 and 1123 of the Bankruptcy Code. Each Reorganized HGE Contract or Lease assumed or assumed and assigned pursuant to the Plan shall vest or re-vest in and be fully enforceable by Reorganized HGE in accordance with its terms, except as

DEBTORS EXHIBIT 2
Page 67 of 101

modified by the provisions of the Plan or any order of the Bankruptcy Court authorizing and providing for its assumption or assumption and assignment or applicable federal law.

2. **Cures of Defaults of Assumed Executory Contracts or Unexpired Leases**

Except as otherwise specifically provided in the Plan, any monetary defaults under each Executory Contract and Unexpired Lease to be assumed or assumed and assigned pursuant to the Plan shall be satisfied, pursuant to section 365(b)(1) of the Bankruptcy Code, by payment of the default amount in Cash on the Effective Date or in the ordinary course of business, subject to the limitation described below, or on such other terms as the parties to such Executory Contract and Unexpired Lease may otherwise agree. Any and all Cure Claims related to designation of an Executory Contract and Unexpired Lease by the Plan Sponsor shall be paid by the Plan Sponsor in addition to the funding of the Plan Sponsor Consideration. Any and all Cure Claims related to a Transferred Executory Contracts / Unexpired Leases shall be paid by Guidepost Global, CEA, or TNC, as applicable. In the event of a dispute regarding: (1) the amount of any payments to cure such a default, (2) the ability of Reorganized HGE or any assignee to provide "adequate assurance of future performance" (within the meaning of section 365 of the Bankruptcy Code) under the Executory Contract or Unexpired Lease to be assumed or assumed and assigned, or (3) any other matter pertaining to assumption and/or assumption, the cure payments required by section 365(b)(1) of the Bankruptcy Code shall be made following the entry of a Final Order or orders resolving the dispute and approving the assumption or assumption and assignment; *provided*, *however*, that based on the Bankruptcy Court's resolution of any such dispute, the applicable Debtor or Reorganized HGE shall have the right, within 14 days after the entry of such Final Order and subject to approval of the Bankruptcy Court pursuant to section 365 of the Bankruptcy Code, to reject the applicable Executory Contract and Unexpired Lease.

Assumption or assumption and assignment of any Executory Contract and Unexpired Lease pursuant to the Plan or otherwise shall result in the full release and satisfaction of any Claims or defaults, whether monetary or nonmonetary, including defaults of provisions restricting the change in control or ownership interest composition or other bankruptcy-related defaults, arising under any assumed or assumed and assigned Executory Contract and Unexpired Lease at any time prior to the effective date of assumption and/or assignment. Any Proofs of Claim filed with respect to an Executory Contract and Unexpired Lease that has been assumed or assumed and assigned shall be deemed disallowed and expunged, without further notice to or action, order, or approval of the Bankruptcy Court.

3. **Rejection of Compensation and Benefit Programs**

Except as set forth in Article 9.5 of the Plan, all employment, retirement, indemnification, and other compensation or benefits agreements or arrangements shall be rejected, and neither the Plan Sponsor nor Reorganized HGE (nor its Subsidiaries) shall have any obligations in connection with any such employment, retirement, indemnification, and other compensation or benefits agreements or arrangements following the Effective Date.

4. **Pass-Through Assets**

Any rights or arrangements or other assets necessary or useful to the operation of the Debtors' business that are not Designated EB-5 Entities or Liquidating Trust Assets (the "**Pass-Through Assets**"), shall, in the absence of any other treatment, but subject to the further agreement and consent of Plan Sponsor with respect to any such rights or arrangements or other assets, be passed through the bankruptcy proceedings for the benefit of Reorganized HGE (if constituting Reorganized HGE Assets) and shall otherwise be unaltered and unaffected by the bankruptcy filings or the Chapter 11 Cases.

5. **D&O Liability Insurance Policy**

Notwithstanding anything to the contrary herein, each of the D&O Insurance Policies and any agreements, documents, or instruments relating thereto issued to or entered into by the Debtors prior to the Petition Date shall not be considered Executory Contracts and shall neither be assumed nor rejected by the Debtors; *provided*, *however*, that to the extent a court of competent jurisdiction determines that any D&O Insurance Policy is an Executory Contract, such D&O Policy shall be assumed by Debtors and assigned to the Liquidating Trust as of the Effective Date. Subject to the occurrence of the Effective Date, the entry of the Confirmation Order shall constitute approval of such assumption and assignment pursuant to section 365 of the Bankruptcy Code. Unless otherwise determined by the Bankruptcy Court pursuant to a Final Order or agreed by the parties thereto prior to the Effective Date, no payments are required to cure any defaults of the Debtors existing as of the Confirmation Date with respect to the D&O Insurance Policies, and prior payments for premiums or other charges made prior to the Petition Date under or with respect to the D&O Insurance Policies shall be indefeasible. Nothing in the Plan, the Plan Supplement, the Confirmation Order, or any other order of the Bankruptcy Court, (a) alters, modifies, or otherwise amends the terms and conditions of (or the coverage provided by) the D&O Insurance Policies or (b) alters or modifies the duty, if any, that the insurers or third-party administrators pay claims covered by the D&O Insurance Policies. Except as otherwise provided in the Plan, distributions to Holders of Allowed Claims shall be in accordance with the provisions of D&O Insurance Policies, if applicable. For the avoidance of doubt, neither the Plan Sponsor nor Reorganized HGE (nor its Reorganized HE Subsidiaries) shall have any obligations or personal or direct or indirect liability whatsoever in connection with any the foregoing, including, without limitation, any employment, retirement, indemnification, and other agreements or arrangements, following the Effective Date, and the sole recourse of any and all Persons and the sole source of any recovery in connection therewith (if any) shall be against the D&O Insurance Policy.

6. **Modifications, Amendments, Supplements, Restatements, or Other Agreements**

Unless otherwise provided in the Plan, each Executory Contract or Unexpired Lease that is assumed or assumed and assigned shall include all modifications, amendments, supplements, restatements, or other agreements that in any manner affect such Executory Contract or Unexpired Lease, and all Executory Contracts or Unexpired Leases related thereto, if any, including all easements, licenses, permits, rights, privileges, immunities, options, rights of first refusal, and any other interests, unless any of the foregoing agreements has been previously rejected or repudiated or is rejected or repudiated under the Plan.

Modifications, amendments, supplements, and restatements to prepetition Executory Contracts or Unexpired Leases that have been executed by the Debtors during the Chapter 11 Cases shall not be deemed to alter the prepetition nature of the Executory Contract or Unexpired Lease, or the validity, priority, or amount of any Claims that may arise in connection therewith.

7. **Bar Date for Filing Claims for Rejection Damages**

If the rejection of an Executory Contract and Unexpired Lease pursuant to the Plan gives rise to a Claim, a Proof of Claim must be served upon the Debtors and the Debtors' counsel within 30 days after notice of entry of the Effective Date. Any such Claim not served within such time period will be forever barred. Each such Claim will constitute a General Unsecured Claim, to the extent such Claim is Allowed by the Bankruptcy Court.

8. **Reservation of Rights**

Nothing contained in the Plan shall constitute an admission by the Debtors that any Executory Contract or Unexpired Lease is in fact an Executory Contract or Unexpired Lease or that Reorganized HGE has any liability thereunder. If there is a dispute regarding whether a contract or lease is or was executory or unexpired at the time of assumption or rejection, the Debtors, Reorganized HGE, Guidepost Global, CEA, or TNC, as applicable, shall have 30 days following entry of a Final Order resolving such dispute to alter their treatment of such contract or lease.

L. Settlement, Releases, Injunctions, and Discharge

1. **Comprise and Settlement of Claims, Interests, and Controversies**

Unless otherwise set forth in the Plan, pursuant to section 1123 of the Bankruptcy Code, and in consideration for the classification, distributions, releases, and other benefits provided under the Plan, upon the Effective Date, the provisions of the Plan shall constitute a good-faith compromise and settlement of all Claims and Interests, and controversies relating to the contractual, legal, and subordination rights that a Holder of a Claim or Interest may have with respect to any Allowed Claim or Interest, or any distribution to be made on account of such Allowed Claim or Interest. The Plan shall be deemed a motion to approve the good faith compromise and settlement of all such Claims, Interests, and controversies pursuant to Bankruptcy Rule 9019. The entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of the compromise or settlement of all such Claims, Interests, and controversies, as well as a finding by the Bankruptcy Court that such compromise or settlement is in the best interests of the Debtors, their Estates, and Holders of Claims and Interests and is fair, equitable, and reasonable. In accordance with the provisions of the Plan, pursuant to Bankruptcy Rule 9019, without any further notice to or action, order, or approval of the Bankruptcy Court, after the Effective Date, Reorganized HGE or the Liquidating Trust may compromise and settle Claims against, and Interests in, the Debtors and their Estates and Causes of Action against other Entities. Subject to Article 7 and Article 8 of the Plan, all distributions made to Holders of Allowed Claims and Allowed Interests, as applicable, in any Class are intended to be and shall be final.

2. **Releases by the Debtors**

Notwithstanding anything contained in this Plan or the Confirmation Order to the contrary, pursuant to section 1123(b) of the Bankruptcy Code, in exchange for good and valuable consideration, including the obligations of the Debtors under this Plan and the contributions of the Released Parties in facilitating the reorganization of the Debtors and implementation of the Plan, the adequacy of which is hereby confirmed, on and after the Effective Date, each Released Party is hereby conclusively, absolutely, unconditionally, irrevocably, and forever released, waived, and discharged by and on behalf of each and all of the Debtors, their Estates, and if applicable, Reorganized HGE, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other Entities who may purport to assert any Claim or Cause of Action, directly or derivatively, by, through, for, or because of the foregoing Entities, from any and all Claims, Interests, obligations, rights, suits, damages, and Causes of Action whatsoever (including any derivative claims and Avoidance Actions, asserted or assertable on behalf of the Debtors, Reorganized HGE, the Liquidating Trustee, and the Debtors' Estates), whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, asserted or unasserted, accrued or unaccrued, existing or herein-after arising, whether in law or equity, whether sounding in tort or contract, whether arising under federal or state statutory or common law, or any other applicable international, foreign, or domestic law, rule, statute, regulation, treaty, right, duty, requirement, or otherwise, that such Holders or their Estates, Affiliates, heirs, executory, administrators, successors, assigns, managers, accountants,

attorneys, representatives, consultants, agents, and any other Persons claiming under or through them would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the Holder of any Claim against or Interest in a Debtor or other Entity, or that any holder of any Claim against or Interest in a Debtor or other Entity could have asserted on behalf of the Debtors, Reorganized HGE, and their Estates, including without limitation, based on or relating to, or in any manner arising from, in whole or in part, among other things, the Debtors or their Estates (including the capital structure, management, ownership, or operation thereof), the Chapter 11 Cases, the RSA, Reorganized HGE (including the capital structure, management, ownership, or operation thereof), the purchase, sale, or rescission of any Security of the Debtors, Reorganized HGE, and the Debtors' Estates, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in this Plan, the business or contractual arrangements or interaction between or among any Debtor and any Released Party, the operations and financings in respect of the Debtors (whether before or after the Petition Date), the distribution of any Cash or other property of the Debtors to any Released Party, the assertion of enforcement of rights or remedies against the Debtors, the restructuring of any Claim or Interest before or during the Chapter 11 Cases, including all prior recapitalizations, restructurings, or refinancing efforts and transactions, any Securities issued by the Debtors and the ownership thereof, the Debtors' in- or out-of-court restructuring efforts, the decision to file the Chapter 11 Cases, any intercompany transactions, any related adversary proceedings, the formulation, documentation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Disclosure Statement, this Plan, the Plan Supplement, the RSA, the DIP Loans, DIP Financing Documents, or any Definitive Document, contract instrument, release, or other agreement or document created or entered into in connection with the Disclosure Statement, the DIP Loans, the DIP Documents, this Plan, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of Consummation, the administration and implementation of this Plan, including the issuance or distribution of Securities pursuant to this Plan, or the distribution of property under this Plan or any other related agreement, or upon any other act, or omission, transaction, agreement, event, or other occurrence taking place on or before, in respect of the foregoing clause, the Effective Date.

Notwithstanding anything to the contrary in the foregoing, the Debtors do not, pursuant to the releases set forth above, release: (a) any Debtors' Retained Causes of Action or any Person or Entity that is the subject thereof; (b) any post-Effective Date obligations of any Person or Entity under this Plan, the Confirmation Order or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement this Plan or transactions thereunder; (c) the rights of any Holder of Allowed Claims to receive distributions under this Plan; or (d) the Non-Released D&Os.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the Debtor Release, which includes by reference each of the related provisions and definitions contained in this Plan, and further, shall constitute the Bankruptcy Court's finding that the Debtor Release is: (a) in exchange for the good and valuable consideration provided by the Released Parties, including, the Released Parties' contribution to facilitating the transactions contemplated in the Plan and implementing this Plan; (b) a good faith settlement and compromise of the Claims or Causes of Action released by the Debtor Release; (c) in the best interests of the Debtors and all Holders of Claims and Interests; (d) fair, equitable, and reasonable; (e) given and made after due notice and opportunity for a hearing; and (f) a bar to any of the Debtors, Reorganized HGE, or the Debtors' Estates asserting any Claim or Cause of Action released pursuant to the Debtor Release.

3. **Releases by Releasing Parties**

Notwithstanding anything contained herein or the Confirmation Order to the contrary, pursuant to section 1123(b) of the Bankruptcy Code, to the maximum extent permitted by applicable law, in exchange for good and valuable consideration, including the obligations of the Debtors under this Plan and the contributions and services of the Released Parties in facilitating the reorganization of the Debtors and implementation of the Plan, the adequacy of which is hereby confirmed, on and after the Effective Date, each Released Party, is hereby conclusively, absolutely, unconditionally, irrevocably and forever, released, waived, and discharged by each and all of the Releasing Parties, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other Entities who may purport to assert any Cause of Action, directly or derivatively, by, through, for, or because of the foregoing Entities, from any and all claims and Causes of Action whatsoever (including any derivative claims, asserted or assertable on behalf of any of the Debtors, Reorganized HGE, and their Estates), obligations, rights, suits, or damages, whether liquidated or unliquidated, fixed, or contingent, matured, or unmatured, known or unknown, foreseen or unforeseen, asserted or unasserted, accrued or unaccrued, existing or herein after arising, whether in law or equity, whether sounding in tort or contract, whether arising under federal or state statutory or common law, or any other applicable international, foreign, or domestic law, rule, statute, regulation, treaty, right, duty, requirement, or otherwise, that such Holders or their Estates, Affiliates, heirs, executory, administrators, successors, assigns, managers, accountants, attorneys, representatives, consultants, agents, and any other Persons claiming under or through them would have would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the Holder of any Claim against, or Interest in, the Debtors, Reorganized HGE, and their Estates, including without limitation, based on or relating to, or in any manner arising from, in whole or in part, among other things, the Debtors or their Estates (including the capital structure, management, ownership, or operation thereof), the Chapter 11 Cases, the Plan, the RSA, Reorganized HGE (including the capital structure, management, ownership, or operation thereof), the purchase, sale, or rescission of any Security of the Debtors, Reorganized HGE, and their Estates, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in this Plan, the business or contractual arrangements or interaction between or among any Debtor and any Released Party, the operations and financings in respect of the Debtors (whether before or after the Petition Date), the distribution of any Cash or other property of the Debtors to any Released Party, the assertion of enforcement of rights or remedies against the Debtors, the restructuring of any Claim or Interest before or during the Chapter 11 Cases including all prior recapitalizations, restructurings, or refinancing efforts and transactions, any Securities issued by the Debtors and the ownership thereof, the Debtors' in- or out-of-court restructuring efforts, intercompany transactions, the decision to file the Chapter 11 Cases, any related adversary proceedings, the formulation, documentation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Disclosure Statement, this Plan, the Plan Supplement, the RSA, the DIP Loans, DIP Financing Documents, or any Definitive Document, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of Consummation, the administration and implementation of this Plan, including the issuance or distribution of Securities pursuant to this Plan, or the distribution of property under this Plan or any other related agreement, or upon any other act, or omission, transaction, agreement, event, or other occurrence taking place on or before, in respect of the foregoing clause, the Effective Date; *provided* that the provisions of this Third-Party Release shall not operate to waive, release, or otherwise impair any Causes of Action arising from willful misconduct, actual or criminal fraud, or gross negligence of such applicable Released Party as determined by the Final Order of the Bankruptcy Court or any other court of competent jurisdiction.

In exchange for the foregoing Third-Party Release of the Settlement Parties, the Settlement Parties, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other entities who may purport to assert any causes of action, directly or derivatively, by, through, for, or because of the foregoing entities, shall be deemed to have released, and shall be permanently enjoined from any prosecution or attempted prosecution of, any and all claims, causes of action, interests, damages, remedies, demands, rights, actions, suits, debts, sums of money, obligations, judgments, liabilities, accounts, defenses, offsets, counterclaims, crossclaims, powers, privileges, licenses, liens, indemnities, guaranties, and franchises of any kind or character whatsoever, whether known or unknown, foreseen or unforeseen, now existing or hereafter arising, contingent or non-contingent, liquidated or unliquidated, choate or inchoate, secured or unsecured, assertable, directly or derivatively, matured or unmatured, suspected or unsuspected, in contract, tort, law, equity, or otherwise, which any of them has or may have against the Releasing Parties. For the avoidance of doubt, the Settlement Parties, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other entities who may purport to assert any causes of action, directly or derivatively, by, through, for, or because of the foregoing entities, shall be deemed to have released, and shall be permanently enjoined from any prosecution or attempted prosecution of, any and all claims, causes of action, interests, damages, remedies, demands, rights, actions, suits, debts, sums of money, obligations, judgments, liabilities, accounts, defenses, offsets, counterclaims, crossclaims, powers, privileges, licenses, liens, indemnities, guaranties, and franchises of any kind or character whatsoever, whether known or unknown, foreseen or unforeseen, now existing or hereafter arising, contingent or non-contingent, liquidated or unliquidated, choate or inchoate, secured or unsecured, assertable, directly or derivatively, matured or unmatured, suspected or unsuspected, in contract, tort, law, equity, or otherwise, which any of them has or may have against the other Settlement Parties.

Notwithstanding anything to the contrary in the foregoing, the Released Parties do not, pursuant to the releases set forth above, release: (a) any Debtors' Retained Causes of Action; (b) any post-Effective Date obligations of any Person or Entity under this Plan, the Confirmation Order, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement this Plan or transactions thereunder; or (c) the rights of any Holder of Allowed Claims or Interests to receive distributions under the Plan.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of the Third-Party Release, which includes by reference each of the related provisions and definitions contained in this Plan, and further, shall constitute the Bankruptcy Court's finding that the Third-Party Release is: (a) consensual; (b) essential to the Confirmation of this Plan; (c) given in exchange for the good and valuable consideration provided by the Released Parties, including the Released Parties' contributions to facilitating the transactions contemplated in the Plan and implementing this Plan; (d) in the best interests of the Debtors and their Estates; (e) fair, equitable, and reasonable; (f) given and made after due notice and opportunity for a hearing; and (g) a bar to any of the Releasing Parties asserting any Claim or Cause of Action released pursuant to the Third-Party Release.

4. **Exculpation**

To the fullest extent permitted by applicable law, no Exculpated Party will have or incur, and each Exculpated Party will be exculpated from, any Claim or Cause of Action arising from the Petition Date through the Effective Date in connection with or arising out of the administration of the Chapter 11 Cases, the formulation, documentation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Disclosure Statement, this Plan, the Plan Supplement, the RSA, the DIP Loans, DIP Financing Documents, or any Definitive Document, the filing of the

Chapter 11 Cases, the solicitation of votes for, or Confirmation or Consummation of, this Plan, the funding of this Plan, the occurrence of the Effective Date, the administration of this Plan or the property to be distributed under this Plan, the issuance of Securities under or in connection with this Plan, the purchase, sale, or rescission of the purchase or sale of any Security of the Debtors or the Reorganized HGE, if applicable, in connection with this Plan or the transactions in furtherance of any of the foregoing, other than Claims or Causes of Action in each case arising out of or related to any act or omission of an Exculpated Party that is a criminal act or constitutes actual fraud, willful misconduct, or gross negligence as determined by a Final Order, but in all respects such Persons will be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities pursuant to this Plan. The Exculpated Parties have acted in compliance with the applicable provisions of the Bankruptcy Code with regard to the solicitation and distribution of Securities pursuant to this Plan and, therefore, are not, and on account of such distributions will not be, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of this Plan or such distributions made pursuant to this Plan, including the issuance of Securities thereunder. The exculpation will be in addition to, and not in limitation of, all other releases, indemnities, exculpations, and any other applicable law or rules protecting such Exculpated Parties from liability.

The Exculpated Parties have, and upon Confirmation shall be deemed to have, participated in good faith and in compliance with the applicable laws with regard to the solicitation of votes and distribution of consideration pursuant to this Plan and, therefore, are not, and on account of such distributions shall not be, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of this Plan or such distributions made pursuant to this Plan.

Solely with respect to the exculpation provisions, notwithstanding anything to the contrary in this Plan, each of the Exculpated Parties and the 1125(e) Exculpation Parties shall not incur liability for any Cause of Action or Claim related to any act or omission in connection with, relating to, or arising out of, in whole or in part, (a) the solicitation of acceptance or rejection of the Plan in good faith and in compliance with the applicable provisions of the Bankruptcy Code or (b) the participation, in good faith and in compliance with the applicable provisions of the Bankruptcy Code, in the offer, issuance, sale, or purchase of a security, offered or sold under the Plan. No Entity or Person may commence or pursue a Claim or Cause of Action of any kind against any of the Exculpated Parties or 1125(e) Exculpation Parties that arose or arises from, in whole or in part, a Claim or Cause of Action subject to the terms of this paragraph, without this Court (i) first determining, after notice and a hearing, that such Claim or Cause of Action represents a colorable Claim for actual fraud, gross negligence, or willful misconduct against any such Exculpated Party or 1125(e) Exculpation Party and such party is not exculpated pursuant to this provision; and (ii) specifically authorizing such Entity or Person to bring such Claim or Cause of Action against any such Exculpated Party or 1125(e) Exculpation Party. The Bankruptcy Court will have sole and exclusive jurisdiction to adjudicate the underlying colorable Claim or Causes of Action.

5. **Injunction**

Except as otherwise expressly provided in this Plan or the Confirmation Order or for obligations or distributions issued or required to be paid pursuant to this Plan or the Confirmation Order, effective as of the Effective Date, all Entities that have held, hold, or may hold Claims, Interests, Causes of Action, or liabilities that have been released, discharged, or are subject to exculpation are permanently enjoined, from and after the Effective Date, from taking any of the following actions against, as applicable, the Debtors, Reorganized HGE, the Exculpated Parties, the 1125(e) Exculpation Parties, or the Released Parties: (a) commencing or continuing in any manner any

action, suit, or other proceeding of any kind on account of or in connection with or with respect to any such Claims, Interests, Causes of Action, or liabilities; (b) enforcing, attaching, collecting, or recovering by any manner or means any judgment, award, decree, or order against such Entities on account of or in connection with or with respect to any such Claims, Interests, Causes of Action, or liabilities; (c) creating, perfecting, or enforcing any encumbrance of any kind against such Entities or the property or the estates of such Entities on account of or in connection with or with respect to any such Claims, Interests, Causes of Action or liabilities; (d) asserting any right of setoff or subrogation, or recoupment, of any kind against any obligation due from such Entities or against the property of such Entities or the Estates on account of or in connection with or with respect to any such Claims, Interests, Causes of Action, or liabilities unless such Holder has filed a motion requesting the right to perform such setoff on or before the Effective Date or has filed a Proof of Claim or proof of Interest indicating that such Holder asserts, has, or intends to preserve any right of setoff pursuant to applicable law or otherwise; and (e) commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claims, Interests, Causes of Action, or liabilities released, settled or subject to exculpation pursuant to this Plan. Notwithstanding anything to the contrary in the foregoing, the injunction set forth above does not enjoin the enforcement of any obligations arising on or after the Effective Date of any Person or Entity under this Plan, any post-Effective Date transaction contemplated by the Plan, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement this Plan.

Upon entry of the Confirmation Order, all Holders of Claims and Interests and their respective current and former employees, agents, officers, directors, managers, principals, and direct and indirect Affiliates, in their capacities as such, shall be enjoined from taking any actions to interfere with the implementation or Consummation of this Plan. Each Holder of an Allowed Claim or Allowed Interest, as applicable, by accepting, or being eligible to accept, distributions under or reinstatement of such Claim or Interest, as applicable, pursuant to this Plan, shall be deemed to have consented to the injunction provisions set forth in Article 10.5 of the Plan.

No Person or Entity may commence or pursue a Claim or Cause of Action, as applicable, of any kind against the Debtors, Reorganized HGE, the Exculpated Parties, the 1125(e) Exculpation Parties, or the Released Parties, as applicable, that relates to or is reasonably likely to relate to any act or omission in connection with, relating to, or arising out of a Claim or Cause of Action, as applicable, subject to Article 10.2, Article 10.3, Article 10.4, and Article 10.5 of the Plan, without the Bankruptcy Court (a) first determining, after notice and a hearing, that such Claim or Cause of Action, as applicable, represents a colorable Claim of any kind, and (b) specifically authorizing such Person or Entity to bring such Claim or Cause of Action, as applicable, against any such Debtor, Reorganized HGE, Exculpated Party, 1125(e) Exculpation Party, or Released Party, as applicable. The Bankruptcy Court will have sole and exclusive jurisdiction to adjudicate the underlying colorable Claim or Causes of Action.

BY ACCEPTING DISTRIBUTIONS PURSUANT TO THE PLAN, EACH HOLDER OF AN ALLOWED CLAIM OR ALLOWED INTEREST EXTINGUISHED, DISCHARGED, OR RELEASED PURSUANT TO THE PLAN WILL BE DEEMED TO HAVE AFFIRMATIVELY AND SPECIFICALLY CONSENTED TO BE BOUND BY THE PLAN, INCLUDING, WITHOUT LIMITATION, THE INJUNCTIONS SET FORTH IN ARTICLE 10.5 OF THE PLAN.

THE INJUNCTIONS IN ARTICLE 10.5 OF THE PLAN SHALL EXTEND TO ANY SUCCESSORS OF THE DEBTORS, REORGANIZED HGE, THE RELEASED PARTIES, THE EXCULPATED PARTIES, AND THE 1125(E) EXCULPATED PARTIES, AND THEIR RESPECTIVE PROPERTY AND INTERESTS IN PROPERTY.

Any Person injured by any willful violation of such injunction may seek to recover actual damages, including costs and attorneys' fees and, in appropriate circumstances, may seek to recover punitive damages from the willful violator.

6. **Discharge of Claims and Termination of Interests**

Pursuant to section 1141(d) of the Bankruptcy Code, and except as otherwise specifically provided in the Plan or in any contract, instrument, or other agreement or document created pursuant to the Plan, the distributions, rights, and treatment that are provided in the Plan shall be in complete satisfaction, discharge, and release, effective as of the Effective Date, of Claims (including any Intercompany Claims resolved or compromised after the Effective Date by Reorganized HGE), Interests, and Causes of Action of any nature whatsoever, including any interest accrued on Claims or Interests from and after the Petition Date, whether known or unknown, against, liabilities of, Liens on, obligations of, rights against, and Interests in, the Debtors or any of their assets or properties, regardless of whether any property shall have been distributed or retained pursuant to the Plan on account of such Claims and Interests, including demands, liabilities, and Causes of Action that arose before the Effective Date, any liability (including withdrawal liability) to the extent such Claims or Interests relate to services performed by employees of the Debtors prior to the Effective Date and that arise from a termination of employment, any contingent or non-contingent liability on account of representations or warranties issued on or before the Effective Date, and all debts of the kind specified in sections 502(g), 502(h), or 502(i) of the Bankruptcy Code, in each case whether or not: (a) a Proof of Claim based upon such debt or right is filed or deemed filed pursuant to section 501 of the Bankruptcy Code; (b) a Claim or Interest based upon such debt, right, or Interest is Allowed pursuant to section 502 of the Bankruptcy Code; or (c) the Holder of such a Claim or Interest has accepted the Plan or voted to reject the Plan. The Confirmation Order shall be a judicial determination of the discharge of all Claims and Interests subject to the occurrence of the Effective Date, except as otherwise specifically provided in the Plan.

M. Conditions Precedent to Confirmation and Consummation of the Plan

1. **Conditions Precedent to Confirmation**

It shall be a condition precedent to Confirmation of the Plan that the following conditions shall have been satisfied or waived pursuant to the provisions of Section 11.3 of the Plan:

(a) No termination event or continuing event of default under the DIP Loan Facility Order shall have occurred;

(b) the Confirmation Order shall be in a form and substance acceptable to the Debtors, the Plan Sponsor, and the Committee, and for the avoidance of doubt, shall provide for the Plan Sponsor and Senior DIP Lender, subject to its exercise of the Subscription Option, to be issued 100% of the Reorganized HGE Common Stock free and clear of all liens, claims, rights, interests, security interests and encumbrances of any kind (other than those expressly identified in writing as acceptable to Plan Sponsor in its sole and absolute discretion);

(c) the Plan shall be in form and substance reasonably acceptable to the Debtors, the Plan Sponsor, and the Committee;

(d) the final version of the Plan Supplement and all of the schedules, documents, and exhibits contained therein shall have been filed with the Bankruptcy Court and

the same shall be in form and substance reasonably acceptable to the Debtors, the Plan Sponsor, and the Committee; and

(e) no termination event, breach or failure to company with the terms of the Definitive Documents, the Confirmation Order, or any other material final order of the Bankruptcy Court shall have occurred and be continuing, unless waived by the relevant parties.

2. **Conditions Precedent to the Effective Date**

It shall be a condition precedent to the Effective Date of the Plan that the following conditions shall have been satisfied or waived pursuant to the provisions of Article 11.3 of the Plan:

(a) all conditions to Confirmation in Article 11.1 of the Plan shall have been either (and shall continue to be) satisfied or waived pursuant to Article 11.3 of the Plan;

(b) all documents required under the Plan, including lien releases, shall have been delivered;

(c) the Confirmation Order, in form and substance reasonably acceptable to the Debtors, the Plan Sponsor, and the Committee and shall have been entered and shall have become a Final Order;

(d) the Plan Sponsor Consideration, the Settlement Party Payment, and the Surplus DIP Cash shall be sufficient to fund all Plan Obligations;

(e) the Debtors and Insiders shall not have caused or permitted to occur an "ownership change" as such term is used in section 382 of title 26 of the United States Code;

(f) the Plan Sponsor shall have wired the Plan Sponsor Consideration to the Liquidating Trust;

(g) the Settlement Parties shall have wired the Settlement Party Payment to the Liquidating Trust;

(h) the Debtors shall have wired the Surplus DIP Cash, if any, to the Liquidating Trust;

(i) all actions, documents, certificates, and agreements necessary to implement the Plan, including documents contained in the Plan Supplement, shall have been effected or executed and delivered, as the case may be, to the required parties and, to the extent required, filed with the applicable governmental units in accordance with applicable laws;

(j) the Liquidating Trust shall be established and funded and the Liquidating Trustee shall have been appointed in accordance with the provisions of the Plan and the terms of the Liquidating Trust Agreement;

(k) the Reorganized HGE Common Stock and any and all agreements and documents relating thereto shall have been executed, issued and delivered by Reorganized HGE; and

(l) the Professional Holdback Escrow Account shall have been fully funded as required pursuant to the Plan

N. Waiver of Conditions

The conditions to Confirmation and the Effective Date set forth in this Article VII may be waived by the Proponents, together by joint agreement, (with the express written consent of the Plan Sponsor) without notice, leave, or order of the Bankruptcy Court or any formal action other than proceedings to confirm or consummate the Plan.

O. Effective of Failure of Conditions

If Consummation does not occur, the Plan shall be null and void in all respects, and nothing contained in the Plan or the Disclosure Statement shall: (a) constitute a waiver or release of any claims by the Debtors, any Holders of Claims or Interests, or any other Entity; (b) prejudice in any manner the rights of the Debtors, any Holders of Claims or Interests, or any other Entity; or (c) constitute an admission, acknowledgment, offer, or undertaking by the Debtors, any Holders of Claims or Interests, or any other Entity in any respect.

P. Substantial Consummation

On the Effective Date, the Plan shall be deemed to be substantially consummated under sections 1101 and 1127(b) of the Bankruptcy Code.

Q. Amendment, Modification, and Severability of Plan Provisions

If, prior to Confirmation, any term or provision hereof is held by the Bankruptcy Court to be invalid, void, or unenforceable, the Bankruptcy Court, at the joint request of the Proponents (with the express written consent of the Plan Sponsor), shall have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void, or unenforceable, and such term or provision shall then be applicable as altered or interpreted. Notwithstanding any such holding, alteration, or interpretation, the remainder of the terms and provisions hereof shall remain in full force and effect and shall in no way be affected, impaired, or invalidated by such holding, alteration, or interpretation. The Confirmation Order shall constitute a judicial determination and shall provide that each term and provision hereof, as it may have been altered or interpreted in accordance with the foregoing, is valid and enforceable pursuant to its terms.

1. The Plan may be amended or modified before the Effective Date by the joint agreement of the Proponents (with the express written consent of the Plan Sponsor) to the extent provided by section 1127 of the Bankruptcy Code.

2. The Proponents reserve the right to jointly modify or amend the Plan (with the express written consent of the Plan Sponsor) upon a determination by the Bankruptcy Court that the Plan, in its current form, is not confirmable pursuant to section 1129 of the Bankruptcy Code. To the extent such a modification or amendment is permissible under section 1127 of the Bankruptcy Code, without the need

to resolicit acceptances, the Proponents reserve the right to sever any provisions of the Plan that the Bankruptcy Court finds objectionable.

3. The Proponents reserve the right to jointly revoke or withdraw the Plan prior to the Confirmation Date. If the Proponents jointly revoke or withdraw the Plan, or if Confirmation does not occur, then the Plan shall be null and void, and nothing contained in the Plan shall: (a) constitute a waiver or release of any Claims by or against, or any Interests in, the Debtors; or (b) prejudice in any manner the rights of the Proponents in any further proceedings.

ARTICLE VIII.
Solicitation, Voting, and Related Matters[28]

A. Overview

HOLDERS OF CLAIMS ENTITLED TO VOTE SHOULD CAREFULLY READ THE VOTING INSTRUCTIONS BELOW.

THE PROPONENTS RESERVE THE RIGHT, AT ANY TIME OR FROM TIME TO TIME, TO EXTEND THE PERIOD OF TIME (ON A DAILY BASIS, IF NECESSARY) DURING WHICH BALLOTS WILL BE ACCEPTED FOR ANY REASON, INCLUDING DETERMINING WHETHER OR NOT THE REQUISITE NUMBER OF ACCEPTANCES HAVE BEEN RECEIVED. THE DEBTORS WILL GIVE NOTICE OF ANY SUCH EXTENSION IN A MANNER DEEMED REASONABLE TO THE PROPONENTS IN THEIR DISCRETION. THERE CAN BE NO ASSURANCE THAT THE PROPONENTS WILL EXERCISE THEIR RIGHT TO EXTEND THE VOTING DEADLINE.

In accordance with the *Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief* (the "**Disclosure Statement Order**")[29] and the solicitation procedures approved via the Disclosure Statement Order (the "**Solicitation Procedures**"), the Debtors will commence solicitation of the Plan by delivering a copy of the Solicitation Package to Holders of Claims in Classes 1, 2, 3, 4, 5, and 8 entitled to vote to accept or reject the Plan.

The Debtors have sought and obtained Bankruptcy Court approval of Solicitation Procedures for solicitation of acceptance of the Plan and to establish **November 17, 2025 at 5:00 p.m. (prevailing Central Time)** as the deadline for the receipt of votes to accept or reject the Plan via the Ballot applicable ballot to be used for voting on the Plan (the "**Voting Deadline**"). For the avoidance of doubt, the Voting Deadline includes the deadline by which Third-Party Release opt-out forms must be executed, completed, and returned to the Claims and Noticing Agent.

This Disclosure Statement and the Plan are being distributed to Holders of Claims in the Voting Classes comprised of Classes 1, 2, 3, 4, 5, and 8 in connection with the solicitation of votes to accept or reject the Plan. The following table sets forth the timetable for the solicitation process and the anticipated Chapter 11 Cases, with all provided below being subject to the approval and availability of the Bankruptcy Court.

Proposed Solicitation and Confirmation Timeline

[28] Subject to change based on Court approval of dates and related procedures.

[29] *See* Docket No. [●].

Proposed Solicitation and Confirmation Timeline	
Voting Record Date	**September 1, 2025**
Commence Solicitation	**On or before the date that is three (3) Business Days after entry of the Scheduling Order, or as soon as reasonably practicable thereafter**
Publication Deadline	**On or before the date that is three (3) Business Days after entry of the Scheduling Order, or as soon as reasonably practicable thereafter**
Plan Supplement Deadline	**No later than November 10, 2025**
Voting Deadline	**November 17, 2025 at 5:00 p.m. (prevailing Central Time)**
Deadline to Object to Approval of Disclosure Statement or Confirmation of Plan	**November 17, 2025 at 5:00 p.m. (prevailing Central Time)**
Deadline to File Briefs in Support of Approval of Disclosure Statement and Confirmation	**November 21, 2025 (prevailing Central Time)**
Combined Hearing to Approve Disclosure Statement and Confirm Plan	**November 24, 2025 at 1:30 p.m. (prevailing Central Time)**

B. Holders of Claims Entitled to Vote on the Plan

Under the provisions of the Bankruptcy Code, not all holders of claims against or interests in a debtor are entitled to vote on a chapter 11 plan. Holders of Claims in Classes 1, 2, 3, 4, 5, and 8 are entitled to vote to accept or reject the Plan. The Holders of Claims in the Voting Classes are Impaired under the Plan and, if the Plan is confirmed and consummated, may receive a distribution under the Plan. Accordingly, Holders of Claims in the Voting Classes have the right to vote to accept or reject the Plan. The Debtors are not soliciting votes on the Plan from Holders of Claims or Interests in Classes 6, 7, 9, 10, and 11

THE DISCUSSION OF THE SOLICITATION AND VOTING PROCESS SET FORTH IN THIS DISCLOSURE STATEMENT IS ONLY A SUMMARY. PLEASE REFER TO THE DISCLOSURE STATEMENT ORDER AND SOLICITATION PROCEDURES FOR A MORE COMPREHENSIVE DESCRIPTION OF THE SOLICITATION AND VOTING PROCESS.

C. Voting Record Date

September 1, 2025 (the "**Voting Record Date**") is the date that was used for determining which Holders of Claims are entitled to vote to accept or reject the Plan and receive the Solicitation Package in accordance with the Solicitation Procedures. Except as otherwise set forth herein, the Voting Record Date and all of the Debtors' solicitation and voting procedures shall apply to all of the Debtors' creditors and other parties in interest.

D. Solicitation Procedures

The following materials constitute the solicitation package (the "**Solicitation Package**") distributed to Holders of Claims in each Voting Class:

- the appropriate Ballot and applicable voting instructions, including the Opt-Out Form, together with a pre-addressed, postage pre-paid return envelope; and

- this Disclosure Statement and all exhibits hereto, including the Plan and all exhibits thereto (which may be distributed in paper or USB-flash drive format).

The Debtors will distribute the Solicitation Package to Holders of Claims in each Voting Class no later than three (3) Business Days after entry of the Solicitation Order. The Debtors will file the Plan Supplement in accordance with the terms of the Plan and the timeline provided by the Disclosure Statement Order. As the Plan Supplement is updated or otherwise modified, such modified or updated documents will be made available on the Debtors' restructuring website. The Debtors will not serve paper or USB-flash drive copies of the Plan Supplement.

You may obtain copies of any pleadings filed with the Bankruptcy Court, including the Plan, the Plan Supplement, and this Disclosure Statement for free by visiting the Debtors' restructuring website, www.veritaglobal.net/HigherGround, or for a fee at https://txnb.uscourts.gov/.

E. Voting Procedures

In order for the Holder of a Claim in a Voting Class to have such Holder's Ballot counted as a vote to accept or reject the Plan, such Holder's Ballot must be properly executed, completed, and delivered such that it is **actually received** before the Voting Deadline by the Claims and Noticing Agent, in accordance and in compliance with the Solicitation Procedures established by the Disclosure Statement Order.

IF A BALLOT IS RECEIVED AFTER THE VOTING DEADLINE, IT WILL NOT BE COUNTED UNLESS THE PROPONENTS DETERMINE OTHERWISE. IT IS IMPORTANT THAT A HOLDER OF A CLAIM IN A VOTING CLASS FOLLOWS THE SPECIFIC INSTRUCTIONS PROVIDED ON SUCH HOLDER'S BALLOT.

F. Voting Tabulation

The Debtors' tabulation of Ballots shall be conducted in accordance with the Solicitation Procedures. A Ballot does not constitute, and shall not be deemed to be, a Proof of Claim or an assertion or admission of a Claim. Only Holders of Claims in the Voting Classes shall be entitled to vote with regard to such Claims.

Unless the Proponents decide otherwise, Ballots received after the Voting Deadline may not be counted. A Ballot will be deemed delivered only when the Claims and Noticing Agent actually receives the executed Ballot as instructed in the applicable voting instructions.

The Bankruptcy Code may require the Debtors to disseminate additional solicitation materials if the Proponents make material changes to the terms of the Plan or if the Debtors waive a material condition to confirmation of the Plan. In that event, the solicitation will be extended to the extent directed by the Bankruptcy Court.

To the extent there are multiple Claims within a Voting Class, the Proponents may, in their discretion, and to the extent possible, aggregate the Claims of any particular Holder within a Voting Class for the purpose of counting votes.

In the event a designation of lack of good faith is requested by a party in interest under section 1126(e) of the Bankruptcy Code, the Bankruptcy Court will determine whether any vote to accept and/or reject the

Plan cast with respect to that Claim will be counted for purposes of determining whether the Plan has been accepted and/or rejected.

The following Ballots shall not be counted in determining the acceptance or rejection of the Plan: (i) any Ballot that is illegible or contains insufficient information to permit the identification of the holder of such Claim; (ii) any Ballot cast by any Entity that does not hold a Claim in a Voting Class; (iii) any Ballot cast for a Claim scheduled as unliquidated, contingent, or disputed for which no Proof of Claim was timely filed by the Voting Record Date (unless the applicable bar date has not yet passed, in which case such Claim shall be entitled to vote in the amount of $1.00); (iv) any unsigned Ballot or Ballot lacking an original signature; (v) any Ballot not marked to accept or reject the Plan or marked both to accept and reject the Plan; (vi) any Ballot sent to any of the Debtors, the Debtors' agents or representatives, or the Debtors' advisors (other than the Claims and Noticing Agent); and (vii) any Ballot submitted by any Entity not entitled to vote pursuant to the procedures described in the Disclosure Statement Order. **Please refer to your Ballot, the Disclosure Statement Order, and the Solicitation Procedures for additional requirements with respect to voting to accept or reject the Plan.**

The Debtors will file a voting report (the "**Voting Report**") with the Bankruptcy Court by no later than two (2) days before the Combined Hearing. The Voting Report shall, among other things, delineate every Ballot that does not conform to the voting instructions or that contains any form of irregularity including, but not limited to, those Ballots that are late or (in whole or in material part) illegible, unidentifiable, lacking signatures, or lacking necessary information, received via facsimile, or damaged (in each case, an "**Irregular Ballot**"). The Debtors will attempt to reconcile the amount of any Claim reported on a Ballot with the Debtors' records, but in the event such amount cannot be timely reconciled without undue effort on the part of the Debtors, the amount shown in the Debtors' records shall govern. The Voting Report shall indicate the Debtors' intentions with regard to each Irregular Ballot. None of the Debtors, the Committee, or any other Person or Entity will be under any duty to provide notification of defects or irregularities with respect to delivered Ballots other than as provided in the Voting Report, nor will any of them incur any liability for failure to provide such notification.

PLEASE REFER TO YOUR BALLOT, THE DISCLOSURE STATEMENT ORDER, AND THE SOLICITATION PROCEDURES FOR ADDITIONAL REQUIREMENTS WITH RESPECT TO VOTING TO ACCEPT OR REJECT THE PLAN.

G. Votes Required for Acceptance by a Class

Under the Bankruptcy Code, acceptance of a plan of reorganization by a class of claims or interests is determined by calculating the amount and, if a class of claims, the number, of claims and interests voting to accept, as a percentage of the allowed claims or interests, as applicable, that have voted. Acceptance by a class of claims requires an affirmative vote of more than one-half (1/2) in number of total allowed claims that have voted and an affirmative vote of at least two-thirds (2/3) in dollar amount of the total allowed claims that have voted. Acceptance by a class of interests requires an affirmative vote of at least two-thirds (2/3) in amount of the total allowed interests that have voted.

H. Certain Factors to Be Considered Prior to Voting

There are a variety of factors that all Holders of Claims entitled to vote on the Plan should consider prior to voting to accept or reject the Plan. These factors may impact recoveries under the Plan and include, among other things:

- unless otherwise specifically indicated, the financial information contained in this Disclosure Statement has not been audited and is based on an analysis of data available at the time of the preparation of the Plan and the Disclosure Statement;

- although the Proponents believe that the Plan complies with all applicable provisions of the Bankruptcy Code, the Proponents can neither assure such compliance nor that the Bankruptcy Court will confirm the Plan;

- the Proponents may request Confirmation without the acceptance of the Plan by all Impaired Classes in accordance with section 1129(b) of the Bankruptcy Code; and

- any delays of either Confirmation or Consumption could result in, among other things, increased Administrative Claims and Professional Fee Claims.

While these factors could affect distributions available to Holders of Allowed Claims and Allowed Interests under the Plan, the occurrence or impact of such factors may not necessarily affect the validity of the vote of the Voting Classes or necessarily require a re-solicitation of the votes of Holders of Claims in the Voting Classes pursuant to section 1127 of the Bankruptcy Code.

For a further discussion of risk factors, please refer to "Risk Factors" described in Article X of this Disclosure Statement.

ARTICLE IX.
Final Approval of the Disclosure Statement and Confirmation of the Plan

A. The Combined Hearing

At the Combined Hearing, the Bankruptcy Court will determine whether to approve the Disclosure Statement and whether the Plan should be confirmed in light of both the affirmative requirements of the Bankruptcy Code and objections, if any, that are timely filed. **The Combined Hearing may be adjourned from time to time without further notice except for an announcement of the adjourned date made at the Combined Hearing or the filing of a notice of such adjournment served in accordance with the order approving the Solicitation Procedures.**

For the avoidance of doubt, the U.S. Trustee reserves all rights to object to the Disclosure Statement under 11 U.S.C. § 1125 and the Chapter 11 Plan under 11 U.S.C. § 1129 at the Combined Hearing.

B. Deadline to Object to Approval of the Disclosure Statement and Confirmation of the Plan

The Debtors will provide notice of the Combined Hearing, and, if approved by the Bankruptcy Court, the notice will provide that objections to the Disclosure Statement and Confirmation of the Plan must be filed and served at or before **November 17, 2025 at 5:00 p.m. (prevailing Central Time)** (the "**Objection Deadline**"). Unless objections to the Disclosure Statement or Confirmation of the Plan are timely served and filed, they may not be considered by the Bankruptcy Court.

C. Requirements for Approval of the Disclosure Statement

Pursuant to section 1126(b) of the Bankruptcy Code, solicitation of votes to accept or reject a chapter 11 plan must comply with applicable federal or state securities laws and regulations (including the registration and disclosure requirements thereof) or, if such laws and regulations do not apply, provide "adequate information" under section 1125 of the Bankruptcy Code. At the Combined Hearing, the

Debtors will seek a determination from the Court that the Disclosure Statement satisfies section 1126(b) of the Bankruptcy Code.

D. Requirements for Confirmation of the Plan

Among the requirements for Confirmation are the following: (a) the Plan is accepted by all impaired Classes of Claims and Interests or, if the Plan is rejected by an Impaired Class, at least one Impaired Class of Claims or Interests has voted to accept the Plan and a determination that the Plan "does not discriminate unfairly" and is "fair and equitable" as to Holders of Claims or Interests in all rejecting Impaired Classes; (b) the Plan is feasible; and (c) the Plan is in the "best interests" of Holders of Impaired Claims and Interests (*i.e.,* Holders of Class 1 Claims, Holders of Class 2 Claims, Holders of Class 3 Claims, Holders of Class 4 Claims, Holders of Class 5 Claims, Holders of Class 8 Claims, Holders of Class 9 Claims, Holders of Class 10 Interests, and Holders of Class 11 Interests).

At the Combined Hearing, the Bankruptcy Court will determine whether the Plan satisfies the requirements of section 1129 of the Bankruptcy Code. The Proponents believe that the Plan satisfies or will satisfy all of the necessary requirements of chapter 11 of the Bankruptcy Code. Specifically, in addition to other applicable requirements, the Proponents believe that the Plan satisfies or will satisfy the applicable Confirmation requirements of section 1129 of the Bankruptcy Code set forth below.

- The Plan complies with the applicable provisions of the Bankruptcy Code.
- The Proponents have complied with the applicable provisions of the Bankruptcy Code.
- The Plan has been proposed in good faith and not by any means forbidden by law.
- Any payment made or promised under the Plan for services or for costs and expenses in, or in connection with, the Chapter 11 Cases, or in connection with the Plan and incident to the Chapter 11 Cases, will be disclosed to the Bankruptcy Court, and any such payment: (a) made before confirmation will be reasonable or (b) will be subject to the approval of the Bankruptcy Court as reasonable, if it is to be fixed after confirmation.
- Either each Holder of an Impaired Claim against or Interest in the Debtors will accept the Plan, or each non-accepting Holder will receive or retain under the Plan on account of such Claim or Interest, property of a value, as of the Effective Date, that is not less than the amount that the Holder would receive or retain if the Debtors were liquidated on that date under chapter 7 of the Bankruptcy Code.
- Except to the extent that the Holder of a particular Claim agrees to a different treatment of its Claim, the Plan provides that, to the extent an Allowed Administrative Claim has not already been paid in full or otherwise satisfied during the Chapter 11 Cases, Allowed Administrative Claims will be paid in full on the Effective Date, or as soon thereafter as is reasonably practicable.
- Each Class of Claims has accepted the Plan or is Unimpaired and deemed to have accepted the Plan, or that the requirements of section 1129(b) have been met.
- Confirmation is not likely to be followed by liquidation or the need for further financial reorganization of the Debtors or any successors thereto under the Plan.

- All fees of the type described in section 1930 of the Judicial Code, including the Statutory Fees of the U.S. Trustee, will be paid as of the Effective Date.

E. Best Interests of Creditors/Liquidation Analysis

1. Introduction

To demonstrate compliance with the "best interests" test, the Debtors, with the assistance of their advisors and Professionals, prepared a liquidation analysis, attached hereto as **Exhibit B** (the "**Liquidation Analysis**"), showing that the value of the distributions provided to Holders of Allowed Claims and Interests under the Plan would be the same or greater than under a hypothetical chapter 7 liquidation, assuming that the Chapter 11 Cases were converted to chapter 7 proceedings and chapter 7 trustees were appointed for each Debtor entity. This analysis seeks to estimate the recoveries that would be realized by creditors in such a scenario and compare those recoveries with the treatment creditors will receive under the Plan.

As set forth in detail below and in the Liquidation Analysis, the Debtors believe that, in a hypothetical liquidation, the recovery to creditors would be substantially lower than under the Plan. By contrast, in a chapter 7 liquidation, distributions to General Unsecured Creditors would likely be nonexistent, and secured creditors would face the risk of receiving significantly less than agreed-upon treatment provided for under the Plan.

2. Methodology and Assumptions

The Liquidation Analysis is a hypothetical exercise based on a number of assumptions that are necessarily speculative and uncertain. The estimated outcomes presented herein are not predictions or guarantees of actual results, but rather reasonable estimates based on the Debtors' books and records, historical performance, asset valuations, and market conditions, as of the date of this Disclosure Statement.

For the purpose of the Liquidation Analysis, it is assumed that the Chapter 11 Cases would be converted to chapter 7 on the Effective Date of the Plan and that chapter 7 trustees would be appointed immediately thereafter. These trustees would be responsible for winding down the Debtors' estates, marshalling and liquidating all assets, reconciling claims, and distributing proceeds in accordance with the priority scheme established by the Bankruptcy Code.

The Liquidation Analysis assumes that all of the Debtors' tangible and intangible assets would be liquidated through a combination of piecemeal sales, auctions, or bulk transfers. Additionally, the analysis assumes that the chapter 7 trustees would incur substantial costs in the form of trustee commissions, professional fees, wind-down expenses, and other costs. The Debtors also assume that a liquidation would take considerable time, likely extending well beyond one year, during which the value of the estates could further deteriorate due to delayed realization of proceeds and market volatility.

3. Assets in Liquidation

The Debtors' principal assets consist of cash and cash equivalents, accounts receivable, intellectual property rights, and rights under certain contracts and licenses. Based on the Debtors' most recent audited financial statements, the Debtors believe they also have approximately $243 million of federal net operating losses, $174 million of state net operating losses, and $2.5 million of foreign net operating losses as of the Petition Date. Each category of asset would face unique challenges in a chapter 7 liquidation and the Debtors would recover substantially less in a chapter 7 liquidation sale.

DEBTORS EXHIBIT 2
Page 85 of 101

4. **Administrative Expenses in Chapter 7**

The cost of administering a chapter 7 liquidation would be substantial. In addition to Statutory Fees owed to the Office of the United States Trustee, chapter 7 trustees would be entitled to commissions based on distributions made, typically up to 3%–5% of the gross proceeds. Trustees would likely retain their own financial advisors, accountants, and attorneys to assist in the liquidation and claims reconciliation processes. Professional fees in a liquidation are typically higher than in a going-concern restructuring due to inefficiencies, regulatory delays, and the lack of institutional knowledge regarding the Debtors' operations.

Additional expenses would arise from the need to wind down business operations, address federal and state regulatory compliance issues, and dispose of inventory and intellectual property. Furthermore, tax obligations may arise upon asset sales, and litigation risks could increase in the absence of the negotiated releases and settlements embodied in the Plan. All of these costs would be paid ahead of any distributions to General Unsecured Creditors, thereby significantly reducing the funds available to satisfy creditor claims.

5. **Estimated Recoveries Under Chapter 7 vs. the Plan**

Under the Plan, all Settlement Parties are waiving distributions in effort to yield some recoveries for the Debtors' general unsecured creditors. Without this Plan, the Plan Sponsor Contribution, the Plan Settlement Payment, the Surplus DIP Cash, and potential recoveries from the D&O Claim Resolution, the Debtors' general unsecured creditors would recover nothing while Settlement Parties and other prepetition secured creditors would recover minimal amounts, if anything, on account of their secured claims.

By contrast, in a chapter 7 liquidation scenario, and without the Settlement Parties' concessions and amounts contributed under the Plan Settlement, the Proponents believe that secured creditors would recover only a fraction of their claims (if anything) due to fire-sale discounts on transferred assets and the costs of liquidation. General unsecured creditors, which include numerous trade vendors, service providers, landlords, and employees, would receive no distribution.

Therefore, while the Plan contemplates general unsecured creditors recovering *pro rata* on account of their Allowed Claims, a chapter 7 liquidation would likely result no distributions for general unsecured creditors and any recoveries for secured creditors would be materially diminished.

6. **Conclusion**

The Proponents believe that confirmation and implementation of the Plan will yield a substantially greater return for creditors and stakeholders than would be available in a chapter 7 liquidation. The Plan maximizes the value of the Debtors' assets through a carefully structured series of transactions and settlement of claims with the Settlement Parties, including the various sources of recovery available under the Plan Settlement. The Plan also avoids the unnecessary administrative expenses, delays, and value destruction associated with a piecemeal liquidation of the Debtors' assets. Accordingly, the Proponents submit that the Plan satisfies the "best interests of creditors" test under section 1129(a)(7) of the Bankruptcy Code and represents the most favorable outcome for all creditors and interest holders.

F. Feasibility

Section 1129(a)(11) of the Bankruptcy Code requires, as a condition to confirmation of a Chapter 11 plan, that the Bankruptcy Court find that confirmation of the plan is not likely to be followed by the liquidation,

or the need for further financial reorganization, of the debtor or any successor under the plan, unless such liquidation or reorganization is proposed under the plan. This requirement is commonly referred to as the "feasibility" standard. This section demonstrates that the Plan proposed by the Debtors and the Plan Sponsor meets the feasibility requirement of section 1129(a)(11) of the Bankruptcy Code.

While this Plan is a plan of reorganization, the consideration to fund Plan distributions to Holders of Allowed Claims is not contingent on the future financial performance of Reorganized HGE. Further, any and all Cure Claims related to the assumption and assignment of Executory Contracts and Unexpired Leases are being paid by the assignees to such Executory Contracts and Unexpired Leases. Any Executory Contracts and Unexpired Leases not previously assumed and assigned or rejected will be deemed rejected as of the Effective Date – meaning that the Debtors will not have any potential Cure Claims that are required to be paid. As such, the Debtors will not require a further reorganization to effectuate the terms of the Plan.

Based on the foregoing and the fact that the Plan does not require any future performance by Reorganized HGE to fund any distributions under the Plan, the Proponents believe that financial projections of Reorganized HGE are not relevant to determining the Plan's feasibility. Accordingly, the Proponents believe that section 1129(a)(11) of the Bankruptcy Code is satisfied under the Plan.

G. Acceptance by Impaired Classes

The Bankruptcy Code requires that, except as described in the following section, each impaired class of claims or interests must accept a plan in order for it to be confirmed. A class that is not "impaired" under a plan is deemed to have accepted the plan and, therefore, solicitation of acceptances with respect to the class is not required. A class is "impaired" unless the plan: (i) leaves unaltered the legal, equitable, and contractual rights to which the claim or the interest entitles the holder of the claim or interest; (ii) cures any default, reinstates the original terms of such obligation, compensates the holder for certain damages or losses, as applicable, and does not otherwise alter the legal, equitable, or contractual rights to which such claim or interest entitles the holder of such claim or interest; or (iii) provides that, on the consummation date, the holder of such claim receives cash equal to the allowed amount of that claim or, with respect to any equity interest, the holder of such interest receives value equal to the greater of (a) any fixed liquidation preference to which the holder of such equity interest is entitled, (b) the fixed redemption price to which such holder is entitled, or (c) the value of the interest.

Section 1126(c) of the Bankruptcy Code defines acceptance of a plan by a class of impaired claims as acceptance by holders of at least two-thirds (2/3) in dollar amount and more than one-half (1/2) in number of allowed claims in that class, counting only those claims that actually voted to accept or to reject the plan. Thus, a class of claims will have voted to accept the plan only if two-thirds in amount and a majority in number of creditors actually voting cast their ballots in favor of acceptance. For a class of impaired interests to accept a plan, section 1126(d) of the Bankruptcy Code requires acceptance by interest holders that hold at least two-thirds (2/3) in amount of the allowed interests of such class, counting only those interests that actually voted to accept or reject the plan. Thus, a class of interests will have voted to accept the plan only if two-thirds in amount actually voting cast their ballots in favor of acceptance.

H. Confirmation Without Acceptance by All Impaired Classes

Section 1129(b) of the Bankruptcy Code allows a bankruptcy court to confirm a plan even if all impaired classes have not accepted the plan; *provided* that the plan has been accepted by at least one impaired class of claims. Pursuant to section 1129(b) of the Bankruptcy Code, notwithstanding an impaired class rejection or deemed rejection of the plan, the plan will be confirmed, at the plan proponent's request, in a procedure commonly known as "cramdown," so long as the plan does not "discriminately unfairly" and is

"fair and equitable" with respect to each class of claims or interests that is impaired under, and has not accepted, the plan.

If any Impaired Class of Claims or Interests rejects the Plan, including Classes of Claims or Interests deemed to reject the Plan, the Debtors will request Confirmation of the Plan, as it may be modified from time to time, under the "cramdown" provision under section 1129(b) of the Bankruptcy Code. The Proponents reserve the right to modify the Plan in accordance with Article 6.3 and Article 13.6 of the Plan to the extent, if any, that Confirmation pursuant to section 1129(b) of the Bankruptcy Code requires modification, including by modifying the treatment applicable to a Class of Claims to render such Class of Claims Unimpaired to the extent permitted by the Bankruptcy Code and the Bankruptcy Rules or to withdraw the Plan as to such Debtor.

The Debtors believe that the Plan and the treatment of all Classes of Claims and Interests under the Plan satisfy the requirements for cramdown and the Debtors will be prepared to meet their burden to establish that the Plan can be confirmed pursuant to section 1129(b) of the Bankruptcy Code as part of Confirmation of the Plan.

1. **No Unfair Discrimination**

The "unfair discrimination" test applies with respect to classes of claim or interests that are of equal priority but are receiving different treatment under a proposed plan. The test does not require that the treatment be the same or equivalent, but that the treatment be "fair." In general, bankruptcy courts consider whether a plan discriminates unfairly in its treatment of classes of claims of equal rank (*e.g.,* classes of the same legal character). Bankruptcy courts will take into account a number of factors in determining whether a plan discriminates unfairly. Under certain circumstances, a proposed plan may treat two classes of unsecured creditors differently without unfairly discriminating against either class.

With respect to the unfair discrimination requirement, all Classes under the Plan are provided treatment that is substantially equivalent to the treatment that is provided to other Classes that have equal rank. Accordingly, the Proponents believe that the Plan meets the standard to demonstrate that the Plan does not discriminate unfairly, and the Proponents will be prepared to meet their burden to establish that there is no unfair discrimination as part of Confirmation of the Plan.

2. **Fair and Equitable Test**

The "fair and equitable" test applies to classes of different priority and status (*e.g.,* secured versus unsecured) and includes the general requirement that no class of claims receive more than 100% of the amount of the allowed claims in such class. As to each non-accepting class and as set forth below, the test sets different standards depending on the type of claims or interests in such class. The Proponents believe that the Plan satisfies the "fair and equitable" requirement via the various mechanisms for full recoveries for all creditors provided for via the Plan. There is no Class receiving more than a 100% recovery, and all senior Classes are receiving a full recovery or agree to receive a different treatment under the Plan, thereby entitling junior Classes to receive full recovery under the Plan.

(a) Secured Claims

The condition that a plan be "fair and equitable" to a non-accepting class of secured claims includes the requirements that: (i) the holders of such secured claims retain the liens securing such claims to the extent of the allowed amount of the claims, whether the property subject to the liens is retained by the debtor or transferred to another entity under the plan; (ii) each holder of a secured claim in the class receives deferred cash payments totaling at least the allowed amount of such claim with a value, as of the effective

date, at least equivalent to the value of the secured claimant's interest in the debtor's property subject to the claimant's liens; and/or (iii) the holders of such secured claims receive the realization of the indubitable equivalent of such secured claims under the plan.

(b) Unsecured Claims

The condition that a plan be "fair and equitable" to a non-accepting class of unsecured claims includes the requirement that either: (i) the plan provides that each holder of a claim of such class receive or retain on account of such claim property of a value, as of the effective date, equal to the allowed amount of such claim; or (i) the holder of any claim or any interest that is junior to the claims of such class will not receive or retain any property under the plan on account of such junior claim or junior interest, subject to certain exceptions.

(c) Interests

The condition that a plan be "fair and equitable" to a non-accepting class of interests, includes the requirements that either: (i) the plan provides that each holder of an interest in that class receives or retains under the plan on account of that interest property of a value, as of the effective date, equal to the greater of: (a) the allowed amount of any fixed liquidation preference to which such holder is entitled; (b) any fixed redemption price to which such holder is entitled; or (c) the value of such interest; or (ii) the holder of any interest that is junior to the interests of such class will not receive or retain any property under the plan on account of such junior interest.

ARTICLE X.
Risk Factors

BEFORE TAKING ANY ACTION WITH RESPECT TO THE PLAN, HOLDERS OF CLAIMS AGAINST THE DEBTORS WHO ARE ENTITLED TO VOTE TO ACCEPT OR REJECT THE PLAN SHOULD READ AND CONSIDER CAREFULLY THE RISK FACTORS SET FORTH BELOW, AS WELL AS THE OTHER INFORMATION SET FORTH IN THIS DISCLOSURE STATEMENT, THE PLAN, AND THE DOCUMENTS DELIVERED TOGETHER HEREWITH, REFERRED TO, OR INCORPORATED BY REFERENCE INTO THIS DISCLOSURE STATEMENT, INCLUDING OTHER DOCUMENTS FILED WITH THE BANKRUPTCY COURT IN THE CHAPTER 11 CASES. THE RISK FACTORS SHOULD NOT BE REGARDED AS CONSTITUTING THE ONLY RISKS PRESENT IN CONNECTION WITH THE DEBTORS' BUSINESSES OR THE RESTRUCTURING AND CONSUMMATION OF THE PLAN. EACH OF THE RISK FACTORS DISCUSSED IN THIS DISCLOSURE STATEMENT MAY APPLY EQUALLY TO THE DEBTORS AND REORGANIZED HGE, AS APPLICABLE AND AS CONTEXT REQUIRES.

A. Bankruptcy Law Considerations

While the Proponents believe that these Chapter 11 Cases have been efficient and not materially harmful to the value of their assets, the Proponents cannot be certain that this will be the case. Further, it is impossible to predict with certainty the amount of time that one or more of the Debtors may spend in bankruptcy or to assure the parties in interest that the Plan will be confirmed. Even if confirmed on a timely basis, bankruptcy proceedings to confirm the Plan could have an adverse effect on the amount of distributable value available to the Holders of Claims or Interests.

The occurrence or non-occurrence of any or all of the following contingencies, and any others, could affect distributions available to Holders of Allowed Claims under the Plan but will not necessarily affect

the validity of the vote of the Impaired Classes to accept or reject the Plan or necessarily require a re-solicitation of the votes of Holders of Claims in such Impaired Classes.

1. Parties in Interest May Object to the Plan's Classification of Claims and Interests

Section 1122 of the Bankruptcy Code provides that a plan may place a claim or an equity interest in a particular class only if such claim or equity interest is substantially similar to the other claims or equity interests in such class. The Debtors believe that the classification of the Claims and Interests under the Plan complies with the requirements set forth in the Bankruptcy Code because the Proponents created Classes of Claims and Interests each encompassing Claims or Interests, as applicable, that are substantially similar to the other Claims or Interests, as applicable, in each such Class. Nevertheless, there can be no assurance that the Bankruptcy Court will reach the same conclusion.

Although the Proponents believe that the classification of Claims and Interests under the Plan complies with the requirements set forth in the Bankruptcy Code, a Holder could challenge the classification. In such event, the cost of the Plan and the time needed to confirm the Plan may increase, and the Proponents cannot be sure that the Bankruptcy Court will agree with the Proponents' classification of Claims and Interests. If the Bankruptcy Court concludes that either or both of the classifications of Claims and Interests under the Plan do not comply with the requirements of the Bankruptcy Code, the Debtors may need to modify the Plan. Such modification could require a re-solicitation of votes on the Plan. The Plan may not be confirmed if the Bankruptcy Court determines that the Debtors' classification of Claims and Interests is not appropriate.

2. The Conditions Precedent to the Effective Date of the Plan May Not Occur

As more fully set forth in Article 11 of the Plan, the Effective Date of the Plan is subject to a number of conditions precedent. If such conditions precedent are not met or waived, the Effective Date will not take place.

3. The Proponents May Not Be Able to Satisfy Vote Requirements

If votes are received in number and amount sufficient to enable the Bankruptcy Court to confirm the Plan, the Proponents intend to seek, as promptly as practicable thereafter, Confirmation of the Plan. In the event that sufficient votes are not received, the Proponents may seek to confirm an alternative chapter 11 plan or transaction. There can be no assurance that the terms of any such alternative chapter 11 plan or other transaction would be similar or as favorable to the Holders of Allowed Claims as those proposed in the Plan and the Proponents do not believe that any such transaction exists or is likely to exist that would be more beneficial to the Estates than the Plan.

4. The Proponents May Not Be Able to Secure Confirmation of the Plan

Section 1129 of the Bankruptcy Code sets forth the requirements for confirmation of a chapter 11 plan, and requires, among other things, a finding by the bankruptcy court that: (a) the plan "does not unfairly discriminate" and is "fair and equitable" with respect to any non-accepting Classes; (b) the plan is not likely to be followed by a liquidation or a need for further financial reorganization unless liquidation or reorganization is contemplated by the plan; and (c) the value of distributions to non-accepting Holders of Claims and Interests within a particular Class under the plan will not be less than the value of distributions such Holders would receive if the debtor were liquidated under chapter 7 of the Bankruptcy Code.

There can be no assurance that the requisite acceptances to confirm the Plan will be received. Even if the requisite acceptances are received, there can be no assurance that the Bankruptcy Court will confirm the Plan. A dissenting Holder of an Allowed Claim might challenge either the adequacy of this Disclosure Statement or whether the voting results satisfy the requirements of the Bankruptcy Code or Bankruptcy Rules. Even if the Bankruptcy Court determines that this Disclosure Statement and the voting results are appropriate, the Bankruptcy Court can decline to confirm the Plan if it finds that any of the statutory requirements for Confirmation have not been met, including the requirement that the terms of the Plan do not "unfairly discriminate" and are "fair and equitable" to non-accepting Classes.

If the Plan is not confirmed, it is unclear what distributions, if any, Holders of Allowed Claims and Interests will receive with respect to their Allowed Claims and Interests, as applicable. Subject to the limitations contained in the Plan, the Debtors reserve the right to modify the Plan and seek Confirmation consistent with the Bankruptcy Code and, as appropriate, resolicit votes on such modified Plan. Any modifications could result in a less favorable treatment of any Class than the treatment currently provided in the Plan, such as a distribution of property to the Class affected by the modification of a lesser value than currently provided in the Plan.

5. Parties in Interest May Object to the Releases Contained in the Plan

Confirmation is also subject to the Bankruptcy Court's approval of the settlement, release, injunction, and related provisions described in Article 10 of the Plan. Certain parties in interest may assert that the Proponents cannot demonstrate that they meet the relevant standards for approval of releases, exculpations, and injunctions.

6. The Proponents May Object to the Amount or Classification of a Claim or Interest

Except as otherwise provided in the Plan, the Proponents reserve the right to object to the amount or classification of any Claim or Interest under the Plan. The estimates set forth in this Disclosure Statement cannot be relied upon by any Holder of a Claim or Interest where such Claim or Interest is subject to an objection or dispute. Any Holder of a Claim or Interest that is subject to an objection or dispute may not receive its expected share of the estimated distributions described in this Disclosure Statement.

7. The Proponents May Not Be Able to Pursue Nonconsensual Confirmation Over Certain Impaired Non-Accepting Classes

Generally, a bankruptcy court may confirm a plan under the Bankruptcy Code's "cramdown" provisions over the objection of an impaired non-accepting class of claims or interests if at least one impaired class of claims has accepted the plan (with acceptance being determined without including the vote of any "insider" in that accepting class), and, as to each impaired class that has not accepted the plan, the bankruptcy court determines that the plan "does not discriminate unfairly" and is "fair and equitable" with respect to the rejecting impaired classes.

While the Proponents believe they may secure Plan support from the Holders of Claims well in excess of the requisite two-thirds in amount and more than one-half in number (the amount required for an accepting Class of Claims pursuant to section 1126(c) of the Bankruptcy Code) there is no guarantee that those Holders will vote those Claims favor of the Plan. There can be no assurances that the Proponents will confirm a chapter 11 plan and emerge as a reorganized company in that event, and it is unclear what distributions, if any, Holders of Allowed Claims and Interests will receive with respect to their Allowed Claims and Interests in that instance. In addition, the pursuit of an alternative restructuring proposal may result in, among other things, increased expenses relating to claims of estate professionals.

Finally, to the extent that a Voting Class votes to reject the Plan, the Proponents may not be able to seek to "cramdown" such Voting Class under section 1129(b) of the Bankruptcy Code because there is no other impaired Class of Claims entitled to vote under the Plan.

8. **The Chapter 11 Cases May Be Converted to Cases under Chapter 7 of the Bankruptcy Code**

If the Bankruptcy Court finds that it would be in the best interest of creditors and/or the debtor in a chapter 11 case, the Bankruptcy Court may convert a chapter 11 bankruptcy case to a case under chapter 7 of the Bankruptcy Code. In such event, a chapter 7 trustee would be appointed or elected to liquidate the debtor's assets for distribution in accordance with the priorities established by the Bankruptcy Code. The Proponents believe that liquidation under chapter 7 would result in significantly diminished distributions being made to creditors than those provided for in a chapter 11 plan because of (a) the likelihood that the assets would have to be sold or otherwise disposed of in a disorderly fashion over a short period of time, rather than reorganizing or selling the business as a going concern at a later time in a controlled manner, (b) additional administrative expenses involved in the appointment of a chapter 7 trustee, and (c) additional expenses and Claims, some of which would be entitled to priority, that would be generated during the liquidation, including Claims resulting from the rejection of Unexpired Leases and other Executory Contracts in connection with cessation of operations. For a more detailed description of the consequences of an extended chapter 11 case, or of a liquidation scenario, see Article IX.E of this Disclosure Statement, titled "Best Interests of Creditors/Liquidation Analysis" and the Liquidation Analysis attached hereto as **Exhibit B**.

9. **Any of the Chapter 11 Cases May Be Dismissed**

If the Bankruptcy Court finds that the Debtors have incurred substantial or continuing loss or diminution to the estate and lack of a reasonable likelihood of rehabilitation of the Debtors or the ability to effectuate substantial Consummation of a confirmed plan, or otherwise determines that cause exists, the Bankruptcy Court may dismiss one or all of the Chapter 11 Cases. In such event, the Proponents would be unable to confirm the Plan with respect to the applicable Debtor or Debtors, which may ultimately result in significantly smaller distributions to creditors than those provided for in the Plan.

B. Continued Risk Upon Confirmation and Recoveries Under the Plan

Even if the Plan is consummated, the Debtors will continue to face a number of risks, including certain risks that are beyond their control, such as deterioration or other changes in economic conditions, changes in the industry, changes in interest rates, potential revaluing of their assets due to chapter 11 proceedings, and increasing expenses.

At the outset of the Chapter 11 Cases, the Bankruptcy Code provides the Debtors with the exclusive right to propose the Plan and prohibits creditors and others from proposing a plan. The Debtors will have retained the exclusive right to propose the Plan upon filing their Petitions. If the Bankruptcy Court terminates that right, however, or the exclusivity period expires, there could be a material adverse effect on the Debtors' ability to achieve Confirmation of the Plan to achieve the Debtors' stated goals. Furthermore, even if the Debtors' debts are reduced and/or discharged through the Plan, the Debtors may need to raise additional funds through public or private debt or equity financing or other various means to fund the Debtors' business after the completion of the proceedings related to the Chapter 11 Cases. Adequate funds may not be available when needed or may not be available on favorable terms.

1. **Dependence on Plan Settlement Contributions from Settlement Parties**

The Debtors' ability to make payments under the Plan may be affected by a number of factors, including receiving the Plan Settlement contributions from the Settlement Parties. Although the Settlement Parties have agreed to provide the Plan Settlement contributions, including, among other things, the Settlement Party Payment, the Surplus DIP Cash, and the Plan Sponsor Consideration, the Settlement Parties are not debtors in these Chapter 11 Cases and are under no court order to make such contribution. Indeed, a change in circumstances—such as deteriorating financial performance abroad or operational strain—could cause the Settlement Parties to withdraw or reduce support. Any such action would materially impair the Debtors', Reorganized HGE's, and/or the Liquidating Trust's ability to fund distributions to creditors or operate effectively post-emergence

2. **Contingencies Could Affect Distributions to Holders of Allowed Claims**

The distributions available to Holders of Allowed Claims under the Plan can be affected by a variety of contingencies, including, without limitation, whether the Bankruptcy Court orders certain Allowed Claims to be subordinated to other Allowed Claims. The occurrence of any and all such contingencies, which could affect distributions available to Holders of Allowed Claims under the Plan, will not affect the validity of the vote taken by the Impaired Classes to accept or reject the Plan or require any sort of revote by the Impaired Classes.

The estimated Claims and creditor recoveries set forth in this Disclosure Statement are based on various assumptions, and the actual Allowed amounts of Claims may significantly differ from the estimates. Should one or more of the underlying assumptions ultimately prove to be incorrect, the actual Allowed amounts of Claims may vary from the estimated Claims contained in this Disclosure Statement.

3. **Risk of Non-Occurrence of the Effective Date**

The Effective Date of the Plan is conditioned upon several requirements, including the entry of the Confirmation Order and satisfaction of conditions relating to the Plan Settlement and execution of Definitive Documents. If these conditions are not met or waived, the Plan may not become effective, resulting in protracted bankruptcy proceedings or conversion of the Chapter 11 Cases to chapter 7. Although the Proponents believe that the Effective Date may occur quickly after the Confirmation Date, there can be no assurance as to such timing or as to whether the Effective Date will, in fact, occur. As more fully set forth in Article 11 of the Plan, the Effective Date of the Plan is subject to a number of conditions precedent. If such conditions precedent are not met, the Effective Date will not take place.

4. **Certain Tax Implications of the Debtors' Bankruptcy and Reorganization**

Holders of Allowed Claims should carefully review Article XII of this Disclosure Statement to determine how the tax implications of the Plan and the Chapter 11 Cases may adversely affect the Debtors.

C. Risk Factors Related to the Business Operations of the Debtors and Reorganized HGE

1. **The Debtors Are Subject to the Risks and Uncertainties Associated with Any Chapter 11 Restructuring**

For the duration of these Chapter 11 Cases, the Debtors' ability to effectuate this reorganization will be subject to the risks and uncertainties associated with bankruptcy. These risks include, among other things, the Debtors' ability to obtain approval of the Bankruptcy Court with respect to pleadings and motion papers filed in the Chapter 11 Cases from time to time.

The Debtors are also subject to risks and uncertainties with respect to the actions and decisions of creditors and other third parties who have interests in the Chapter 11 Cases that may be inconsistent with the Plan.

These risks and uncertainties could affect the Debtors' Estates in various ways. Also, pursuant to the Bankruptcy Code, the Debtors need Bankruptcy Court approval for transactions outside the ordinary course of business, which may limit their ability to respond timely to certain events or take advantage of certain opportunities. Because of the risks and uncertainties associated with the Chapter 11 Cases, the Debtors cannot predict or quantify the ultimate effect that events occurring during the Chapter 11 Cases will have on their businesses, financial condition, and results of operations.

As a result of the Chapter 11 Cases, the realization of assets and the satisfaction of liabilities are subject to uncertainty. While operating as debtors in possession, and subject to approval of the Bankruptcy Court, or otherwise as permitted in the normal course of business or Bankruptcy Court order, the Debtors may sell or otherwise dispose of assets and liquidate or settle liabilities. Further, the Plan could materially change the amounts and classifications of assets and liabilities reported in the historical consolidated financial statements. The historical consolidated financial statements do not include any adjustments to the reported amounts of assets or liabilities that might be necessary as a result of Confirmation.

2. Pending and Future Litigation Matters

In the ordinary course of business, the Debtors are parties to certain lawsuits, legal proceedings, collection proceedings, and claims arising out of their business operations. The Debtors cannot predict with certainty the outcome of these lawsuits, legal proceedings, and claims. Particularly, with respect to the pending litigation involving various litigation counterparties, while the Debtors believe that these claims are meritless, the Debtors cannot predict such success with absolute certainty.

With certain exceptions, the filing of the Chapter 11 Cases operates as a stay with respect to the commencement or continuation of litigation against the Debtors that was or could have been commenced before the commencement of the Chapter 11 Cases. In addition, the Debtors' liability with respect to litigation stayed by the commencement of the Chapter 11 Cases generally is subject to discharge, settlement, and release upon confirmation of a plan under chapter 11, with certain exceptions. Therefore, certain litigation Claims against the Debtors may be subject to discharge in connection with the Chapter 11 Cases. Specific litigation includes or may include (a) workers' compensation cases involving current and former employees, (b) landlord-tenant disputes, (c) wrongful termination employee actions, (d) regulatory matters, and (e) other litigation matters that have since been closed.

Notwithstanding the foregoing, there also may be in the future certain litigation that could result in a material judgment against the Debtors or Reorganized HGE. Such litigation, and any judgment in connection therewith, could have a material negative effect on the Debtors or Reorganized HGE, as applicable.

D. Miscellaneous Risk Factors and Disclaimers

1. The Financial Information Is Based on the Debtors' Books and Records and, Unless Otherwise Stated, No Audit Was Performed

In preparing this Disclosure Statement, the Proponents relied on financial data derived from their books and records that were available at the time of such preparation. Although the Debtors have used their reasonable business judgment to assure the accuracy of the financial information provided in this Disclosure Statement, and while the Proponents believe that such financial information fairly reflects their

financial condition, the Debtors are unable to warrant or represent that the financial information contained in this Disclosure Statement (or any information in any of the exhibits to the Disclosure Statement) is without inaccuracies.

2. **No Legal or Tax Advice Is Provided by This Disclosure Statement**

This Disclosure Statement is not legal advice to any person or Entity. The contents of this Disclosure Statement should not be construed as legal, business, or tax advice. Each reader should consult its own legal counsel and accountant with regard to any legal, tax, and other matters concerning its Claim. This Disclosure Statement may not be relied upon for any purpose other than to determine how to vote to accept or reject the Plan or whether to object to Confirmation.

3. **No Admissions Made**

The information and statements contained in this Disclosure Statement will neither (a) constitute an admission of any fact or liability by any Entity (including the Debtors or Committee) nor (b) be deemed evidence of the tax or other legal effects of the Plan on the Debtors, Reorganized HGE, the Committee, Holders of Allowed Claims or Interests, or any other parties in interest.

4. **Failure to Identify Litigation Claims or Projected Objections**

No reliance should be placed on the fact that a particular litigation claim or projected objection to a particular Claim is, or is not, identified in this Disclosure Statement. The Debtors may seek to investigate, file, and prosecute Claims and may object to Claims after Confirmation and Consummation of the Plan, irrespective of whether this Disclosure Statement identifies such Claims or objections to Claims.

5. **Information Was Provided by the Debtors and Was Relied Upon by the Debtors' Advisors**

Counsel to and other advisors retained by the Proponents have relied upon information provided by the Debtors in connection with the preparation of this Disclosure Statement. Although counsel to and other advisors retained by the Proponents have performed certain limited due diligence in connection with the preparation of this Disclosure Statement and the exhibits to the Disclosure Statement, they have not independently verified the information contained in this Disclosure Statement or the information in the exhibits to the Disclosure Statement.

6. **No Representations Outside This Disclosure Statement Are Authorized**

No representations concerning or relating to the Debtors, the Chapter 11 Cases, or the Plan are authorized by the Bankruptcy Court or the Bankruptcy Code, other than as set forth in this Disclosure Statement. Any representations or inducements made to secure voting Holders' acceptance or rejection of the Plan that are other than as contained in, or included with, this Disclosure Statement, should not be relied upon by voting Holders in arriving at their decision.

Voting Holders should promptly report unauthorized representations or inducements to counsel to the Debtors, the Committee, and the Office of the United States Trustee for the Northern District of Texas.

7. **No Duty to Update**

The statements contained in this Disclosure Statement are made by the Proponents as of the date hereof, unless otherwise specified herein, and the delivery of this Disclosure Statement after that date does not

imply that there has been no change in the information set forth herein since that date. The Proponents have no duty to update this Disclosure Statement unless otherwise ordered to do so by the Bankruptcy Court.

ARTICLE XI.
Certain Securities Law Matters

A. Introduction

The Plan proposes a series of transactions and distributions that may involve the issuance, transfer, or retention of securities within the meaning of applicable United States federal and state securities laws. This section provides a comprehensive discussion of those implications, including the applicability of registration exemptions, the potential issuance or reinstatement of securities, resale limitations, the treatment of insider and affiliate transactions, and related compliance issues. This disclosure is intended to Holders of Claims and Interests and other parties in interest in understanding the legal framework under which any such securities transactions may be affected in connection with Confirmation and Consummation of the Plan.

Importantly, no securities are being offered or sold through this Disclosure Statement, and this Disclosure Statement does not constitute an offer or solicitation with respect to any securities. Any securities potentially issued under the Plan will be issued in reliance on one or more exemptions from registration under applicable federal and state securities laws.

B. Applicability of Section 1145 of the Bankruptcy Code

Section 1145(a) of the Bankruptcy Code provides a statutory exemption from the registration requirements of Section 5 of the Securities Act of 1933, as amended (the "**Securities Act**"), and from state "blue sky" laws, for the offer or sale of certain securities under a confirmed chapter 11 plan. Specifically, Section 1145 provides that the offer or sale of securities is exempt from registration if:

- The securities are issued under a chapter 11 plan;
- The securities are issued by the debtor, a successor to the debtor, or an affiliate of the debtor that is participating in the plan of reorganization with the debtor; and
- The securities are issued in exchange for a claim against, an interest in, or an administrative expense claim against the debtor.

This exemption covers the issuance of stock, bonds, and other instruments that are "securities" within the meaning of Section 2(a)(1) of the Securities Act, including common and preferred equity, debt instruments, and certain derivative instruments.

If any securities are distributed to creditors or equity holders under the Plan in exchange for allowed claims or interests, the Debtors believe that such issuances will satisfy the requirements of Section 1145. Moreover, any retention or deemed issuance of equity interests held by the Plan Sponsor would not constitute a public offering under the Securities Act and would not require registration.

C. Possible Issuances of Securities Under the Plan

Although the Plan does not mandate the issuance of publicly tradable securities, it does contemplate several transactions that may, directly or indirectly, result in the issuance or retention of securities. These include:

1. Issuance of Reorganized HGE Common Stock

On the Effective Date, 1,000 shares of the Reorganized HGE Common Stock, representing 100% of the equity of Reorganized HGE, shall be issued to the Plan Sponsor or an entity designated by the Plan Sponsor, in consideration for the Plan Sponsor Consideration and to the Senior DIP Lender, to the extent that it exercises the Subscription Option. The Reorganized HGE Common Stock shall be free and clear of all Liens, Claims, interests, and encumbrances of any kind. All the shares of Reorganized HGE Common Stock issued pursuant to the Plan shall be duly authorized, validly issued, fully paid, and non-assessable. On the Effective Date, none of the Reorganized HGE Common Stock will be listed on a national securities exchange. Reorganized HGE may take all necessary actions, if applicable, after the Effective Date to suspend any requirement to (a) be a reporting company under the Securities Exchange Act, and (b) file reports with the Securities and Exchange Commission or any other entity or party.

D. Applicability of Section 4(a)(2) and Regulation D

Where the Section 1145 exemption does not apply—such as issuances of the Reorganized HGE Common Stock—the Debtors will rely on the "private offering" exemption set forth in Section 4(a)(2) of the Securities Act. This exemption is available for transactions that do not involve any public offering. Courts and the SEC consider several factors in determining whether a transaction qualifies, including:

- The sophistication of the offeree(s);
- Access to material information;
- Number of offerees;
- Absence of general solicitation.

Issuances to the Plan Sponsor, as a sophisticated entity with comprehensive access to information, clearly fall within this exemption. In addition, the Debtors may utilize Regulation D, including Rule 506(b), to ensure compliance with federal and state securities laws for any other applicable transactions.

E. Use of Regulation S for Non-U.S. Persons

The Plan Sponsor and other affiliates of the Debtors are non-U.S. persons under Regulation S of the Securities Act. To the extent any securities are issued outside the United States to such entities, the Debtors believe that Regulation S will provide a separate exemption from registration, provided that:

- The offer and sale occur outside the United States;
- No directed selling efforts are made in the U.S.; and
- The purchaser is a non-U.S. person.

Issuances that comply with Regulation S are not subject to U.S. registration requirements, and resales are subject to minimal restrictions if sold offshore after the required holding period.

F. Restrictions on Resale of Securities

To the extent applicable, securities issued under the Plan pursuant to Section 1145 may be resold by recipients without registration, unless the holder is an "underwriter" as defined in Section 1145(b)(1), which includes:

- Persons who acquire securities with a view to distribution;
- Affiliates of the issuer;
- Persons who resell securities on behalf of the debtor or an affiliate.

Affiliates, including the Plan Sponsor and any of its designated entities or officers of Reorganized HGE, may be considered underwriters and thus may not resell such securities absent an effective registration statement or another applicable exemption.

Securities issued under Section 4(a)(2), Regulation D, or Regulation S will be deemed "restricted securities" and will be subject to resale limitations under Rule 144 unless held by non-affiliates who meet the applicable holding period and other requirements.

G. State Securities ("Blue Sky") Laws

To the extent securities are issued pursuant to Section 1145, state securities law registration requirements are preempted. For securities issued under other exemptions, such as Section 4(a)(2), Regulation D, or Regulation S, compliance with applicable state blue sky laws may be required unless preempted under the National Securities Markets Improvement Act of 1996 ("**NSMIA**"). Where required, the Debtors will ensure that such securities are exempt from registration under the applicable state law through reliance on Rule 506 or other available exemptions.

H. No Public Market for Debtors' Securities

There is currently no public market for any securities of the Debtors, and the Debtors do not anticipate that a public market will develop post-confirmation. The Debtors do not intend to register any securities issued under the Plan with the SEC or list them on any securities exchange. As a result, any securities distributed under the Plan are likely to be illiquid and may be subject to restrictions on transfer.

I. No Reporting Obligations Under the Exchange Act

Following confirmation of the Plan, the Debtors do not intend to register any class of securities under Section 12 of the Securities Exchange Act of 1934, as amended (the "**Exchange Act**"), nor do they intend to become subject to the periodic reporting requirements of Section 13 or Section 15(d) of the Exchange Act. Accordingly, holders of any securities issued under the Plan should not expect to receive periodic financial statements or reports from the Debtors or Reorganized HGE, unless otherwise required by contract or law.

J. No Offer or Solicitation

This Disclosure Statement has been prepared in accordance with Section 1125 of the Bankruptcy Code and is not intended to constitute an offer to sell or a solicitation of an offer to buy any securities. Any such offer or sale, if it occurs, will be made only in compliance with applicable securities laws and pursuant to a valid exemption from registration.

K. Conclusion

The Proponents believe that all securities transactions contemplated under the Plan will be exempt from federal and state registration requirements, either under Section 1145 of the Bankruptcy Code, Section 4(a)(2) of the Securities Act, Regulation D, or Regulation S. The Debtors do not intend to register any securities issued under the Plan, and no public market is expected to exist for such securities. Accordingly, recipients of any such securities should be prepared to hold them indefinitely and should consult their own legal and financial advisors regarding the securities law implications of their receipt and any potential transfer of such securities

ARTICLE XII.
Certain U.S. Federal Tax Consequences of the Plan

THE FEDERAL INCOME TAX CONSEQUENCES OF THE PLAN ARE COMPLEX. THE FOREGOING SUMMARY DOES NOT DISCUSS ALL ASPECTS OF FEDERAL INCOME TAXATION THAT MAY BE RELEVANT TO A PARTICULAR HOLDER IN LIGHT OF SUCH HOLDER'S CIRCUMSTANCES AND INCOME TAX SITUATION. ALL HOLDERS OF CLAIMS AND INTERESTS SHOULD CONSULT WITH THEIR TAX ADVISORS AS TO THE PARTICULAR TAX CONSEQUENCES TO THEM OF THE TRANSACTIONS CONTEMPLATED BY THE PLAN, INCLUDING THE APPLICABILITY AND EFFECT OF ANY STATE, LOCAL, OR NON-U.S. TAX LAWS, AND OF ANY CHANGE IN APPLICABLE TAX LAWS.

A. U.S. Federal Income Tax Consequences to Holders of Claims

The U.S. federal income tax treatment of a Holder of an Allowed Claim that receives a distribution in satisfaction of such Claim will depend upon the nature of the Claim, the tax status of the Holder, the form of the consideration received, and the extent to which the Claim includes accrued but unpaid interest.

In general, a Holder of a Claim will recognize gain or loss in an amount equal to the difference between (i) the "amount realized" by the Holder in satisfaction of the Claim (i.e., the sum of the cash and fair market value of any property received) and (ii) the Holder's adjusted tax basis in the Claim. A Holder's adjusted tax basis in a Claim generally equals the Holder's cost for the Claim, with certain adjustments for payments previously received and other applicable rules. Each applicable Holder should consult with its own tax advisors as to the tax consequences of such distributions, and the applicability of the installment sale rules.

B. Reporting and Withholding Obligations

All distributions under the Plan are subject to applicable tax withholding, including backup withholding under section 3406 of the Tax Code, unless the recipient provides a properly completed IRS Form W-9 (for U.S. persons) or Form W-8 (for non-U.S. persons). Backup withholding generally applies to

reportable payments if the recipient fails to provide a taxpayer identification number or underreports interest or dividend income.

Any amounts withheld from a payment to a Holder under the backup withholding rules may be credited against the Holder's U.S. federal income tax liability, and a refund may be obtained to the extent such withholding exceeds the actual tax liability of the Holder.

C. Information Reporting

The Debtors, Reorganized HGE, or the Liquidating Trust may be required to file information returns with the IRS with respect to distributions made pursuant to the Plan. Holders may also be required to furnish certain information to establish an exemption from withholding or to comply with tax reporting obligations.

D. Importance of Tax Advice

THE FOREGOING IS INTENDED TO BE A GENERAL SUMMARY OF CERTAIN U.S. FEDERAL INCOME TAX CONSEQUENCES OF THE IMPLEMENTATION OF THE PLAN. IT IS NOT A SUBSTITUTE FOR CAREFUL TAX PLANNING. THE TAX CONSEQUENCES TO HOLDERS MAY VARY BASED ON INDIVIDUAL CIRCUMSTANCES AND MAY BE AFFECTED BY OTHER FACTORS, INCLUDING WHETHER THE HOLDER HAS TAKEN A BAD DEBT DEDUCTION, THE HOLDER'S METHOD OF ACCOUNTING, OR WHETHER THE HOLDER IS A NON-U.S. PERSON.

HOLDERS OF CLAIMS THAT RECEIVE DISTRIBUTIONS UNDER THE PLAN SHOULD CONSULT WITH THEIR TAX ADVISORS REGARDING THE ALLOCATION OF CONSIDERATION AND THE TAX IMPLICATIONS OF THE PLAN TO THEIR PARTICULAR SITUATION.

ARTICLE XIII.
Conclusion and Recommendation

In the opinion of the Debtors and the Committee, the Plan is preferable to the alternatives described in this Disclosure Statement because it provides for a larger distribution to Holders of Allowed Claims and Interests than would otherwise result in a liquidation under chapter 7 of the Bankruptcy Code. In addition, any alternative other than Confirmation could result in extensive delays and increased administrative expenses, resulting in smaller distributions to Holders of Allowed Claims than proposed under the Plan. Accordingly, the Debtors and Committee recommend that Holders of Claims and Interests entitled to vote to accept or reject the Plan support Confirmation and vote to **accept** the Plan.

Dated: October 13, 2025

Respectfully submitted,

HIGHER GROUND EDUCATION, INC., *et al*.,
Debtors and Debtors in Possession

By: */s/ Jonathan McCarthy*
Jonathan McCarthy
Interim President & Secretary

-and-

OFFICIAL COMMITTEE OF UNSECURED CREDITORS

By: */s/ Sophiea Kim*
Sophiea Kim
Co-Chair

By: */s/ Terry Nugent*
Terry Nugent
Co-Chair

Exhibit B

RECOVERY SUMMARY

Assumed conversion date: 10/14/2025

Claims:	Plan of Reorganization	Chapter 7 Liquidation
DIP Claims	0%	93.7%
Administrative Claims	100%	0%
Priority Tax Claims	100%	0%
Class 1: Bridge CN-3 Secured Lender Claim	0%	0%
Class 2: WTI Secured Lender Claim	0%	0%
Class 3: CN-1 Note Claims	0%-1.8%	0%
Class 4: CN-2 Note Claims	0%	0%
Class 5: CN-3 Note Claims	0%	0%
Class 6: Other Secured Claims	N/A	0%
Class 7: Non-Tax Priority Claims	100%	0%
Class 8: General Unsecured Claims	1.8%-10.1%	0%
Class 9: Intercompany Claims	0%	0%
Class 10: Equity	0%	0%
Class 11: Subsidiary Equity Interests	0%	0%

LIQUIDATION ANALYSIS

Assumed conversion date: 10/14/2025

	Item #	Chapter 11 Plan Confirmation Scenario					Chapter 7 Liquidation Scenario				
		Book / Est. Value	Estimated Higjh Recovery	% of Book Value	Estimated Low Rocevery	% of Book Value	Book / Est. Value	Estimated Higjh Recovery	% of Book Value	Estimated Low Rocevery	% of Book Value
A Asset Proceeds											
Cash balance	1	839,661	-	0.0%	-	0.0%	839,661	839,661	100.0%	839,661	100.0%
Surplus cash available from DIP funding	2	500,000	500,000	100.0%	500,000	100.0%	-	-	0.0%	-	0.0%
Settlement parties cash contribution	3	1,950,000	1,950,000	100.0%	1,950,000	100.0%	-	-	0.0%	-	0.0%
Prepaid Expenses and Other Current Assets	4	832,762	50,000	6.0%	-	0.0%	832,762	50,000	6.0%	-	0.0%
Proceeds from D&O Claims Resolution	5	-	5,000,000	N/A	-	N/A	-	5,000,000	N/A	-	N/A
Chapter 5 Causes of Action	6	20,000,000	2,000,000	10.0%	-	0.0%	20,000,000	2,000,000	10.0%	-	0.0%
Property and Equipment, Net	7	8,620,789	-	0.0%	-	0.0%	8,620,789	-	0.0%	-	0.0%
Total Asset Proceeds		**32,743,213**	**9,500,000**	**29.0%**	**2,450,000**	**7.5%**	**30,293,213**	**7,889,661**	**26.0%**	**839,661**	**2.8%**
B Liquidation Fees and Costs											
Chapter 7 Trustee Fees	8		-		-			262,940		45,733	
Professional Fees	9		75,000		75,000			40,000		40,000	
Winddown Expenses	10		-		-			25,000		25,000	
Legal, Accounting and Liquidator Fees	11		-		-			65,000		65,000	
Total Liquidation Fees and Costs			**75,000**		**75,000**			**392,940**		**175,733**	
Net Estimated Proceeds Available for Claimants			**9,425,000**		**2,375,000**			**7,496,721**		**663,928**	

	Item #	Est. Allowed Claim Low	Est. Allowed Claim High	Estimate High Recovery	Estimate Recovery %	Estimate Low Recovery	Estimate Recovery %	Est. Allowed Claim Low	Est. Allowed Claim High	Estimate High Recovery	Estimate Recovery %	Estimate Low Recovery	Estimate Recovery %
C Unclassified Claims													
DIP Facility Claims	12	-	-	-	0.0%	-	0.0%	8,000,000	8,000,000	7,496,721	93.7%	663,928	0.0%
Administrative Expense Claims	13	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
Priority Unsecured Claims	14	327,278	327,278	327,278	100.0%	327,278	100.0%	327,278	327,278	-	0.0%	-	0.0%
Total Unclassified Claims		**327,278**	**327,278**	**327,278**	**100.0%**	**327,278**	**100.0%**	**8,327,278**	**8,327,278**	**7,496,721**	**90.0%**	**663,928**	**8.0%**
Net Estimated Proceeds Available for Classified Claims				**9,097,722**		**2,047,722**				**-**		**-**	
D Classified Claims													
Bridge CN-3 Secured Lender Claim	15	-	4,800,000	-	0.0%	-	0.0%	–	4,800,000	-	0.0%	-	0.0%
WTI Secured Lender Claim	16	-	-	-	0.0%	-	0.0%	–	–	-	0.0%	-	0.0%
CN-1 Note Claims	17	-	10,500,000	-	0.0%	193,927	1.8%	–	10,500,000	-	0.0%	-	0.0%
CN-2 Note Claims	18	-	-	-	0.0%	-	0.0%	–	–	-	0.0%	-	0.0%
CN-3 Note Claims	19	-	-	-	0.0%	-	0.0%	–	–	-	0.0%	-	0.0%
Other Secured Claims	20	-	-	-	N/A	-	N/A	–	–	-	N/A	-	N/A
Non-Tax Priority Claims	21	6,874	6,874	6,874	100.0%	6,874	100.0%	6,874	6,874	-	0.0%	-	0.0%
General Unsecured Claims	22	90,000,000	100,000,000	9,090,848	10.1%	1,846,921	1.8%	90,000,000	100,000,000	-	0.0%	-	0.0%
Intercompany Claims	23	-	-	-	0.0%	-	0.0%	–	–	-	0.0%	-	0.0%
Total Classified Claims		**90,006,874**	**115,306,874**	**9,097,722**	**10.1%**	**2,047,722**	**1.8%**	90,006,874	115,306,874	**-**	**0.0%**	**-**	**0.0%**
Net Estimate Proceeds Available for Equity				**-**		**-**				**-**		**-**	

DEBTORS EXHIBIT 3
Page 3 of 8

COMPONENTS OF LIQUIDATION MODEL[1]

A. Asset Proceeds

1. Cash Balance on Conversion Date

The Debtors' estimated cash balance as of the hypothetical conversion date is approximately $840,000 per the updated cash flow forecast. The cash balance does not include accrued but unpaid professional fees, including the U.S. Trustee fees and Plan reserve amounts which are expected to be disbursed following the Effective Date. Other changes to the estimated cash balance on conversion are the result of timing and case updates. This cash balance is relevant only in the Chapter 7 conversion scenario; in the consensual Chapter 11 scenario, the cash balance is embedded in the Surplus DIP Cash.

2. Surplus Cash Available from DIP Funding

On September 10, 2025, the Debtors reached an agreement in principle with the Committee and the Settlement Parties (the "Plan Settlement"). Part of the settlement consideration includes any Surplus DIP Cash available on the Effective date. The Surplus DIP Cash is expected to be $500,000.

3. Settlement Parties Cash Contribution

Part of the Plan Settlement consideration includes $1.95 million of cash contributed by the Settlement Parties.

4. Prepaid Expenses and Other Current Assets

Prepaid Expenses and Other Current Assets are shown at book value as of June 30, 2025, per Debtors company records. The Debtors estimate a range of approximately $0 to $50,000 of unearned property insurance premia refunds after the Effective Date.

5. Proceeds from D&O Claims Resolution

The Chapter 11 Plan contemplates that the Liquidating Trust Beneficiaries may receive a recovery from a potential settlement resulting from the D&O Claims Resolution. For purposes of this illustrative model, the Debtors estimate that potential recoveries from the D&O Claims Resolution will range between $0 to $5,000,000 under the Chapter 11 and Chapter 7 scenarios.

6. Chapter 5 Causes of Action

As set forth in the Disclosure Statement, the Debtors Schedules identified the approximately $20 million of potential Chapter 5 Causes of Action against non-Insider parties and approximately $7.3

[1] Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the *First Amended Joint Plan of Reorganization for Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 528] (the "Plan").

million of potential Chapter 5 Causes of Action against Insiders. For purposes of this illustrative model, the Debtors estimate that potential recoveries from Chapter 5 Causes of Action will be 10% of the non-Insider Chapter 5 Causes of Action and $0 for the Insider Chapter 5 Causes of Action under the Chapter 11 and Chapter 7 scenarios.

7. Property and Equipment, Net

Property and Equipment, Net are shown at book value as of June 30, 2025 per Debtors company records. The Plan contemplates abandonment of all remaining tangible property, and no recovery is assumed beyond cash proceeds.

B. Liquidation Fees and Costs

8. Chapter 7 Trustee Fees

In the Chapter 7 scenario, trustee fees represent fees payable to a Chapter 7 trustee pursuant to sections 326 and 330 of the Bankruptcy Code.

9. Professional Fees

Professional fees under the Chapter 11 scenario consist of estimated compensation to the Liquidating Trustee and potential professionals retained by the Liquidating Trustee. All other professional fees and U.S. Trustee program fees would be paid pursuant to the Approved Budget set forth in the DIP Financing Order prior to the Effective Date, and before contributing surplus cash available from the DIP Loans. Fees under the Chapter 7 scenario consist of estimated U.S. Trustee program fees. The Debtors used best efforts to estimate the fees payable after the Effective Date.

10. Wind Down Expenses

Wind down expenses under the Chapter 7 scenario consist of estimated compensation to Guidepost Global Education, Inc. ("GGE") for outsourced financial data and accounting support. The estimated expense payable to GGE is based on the monthly expense associated with prior support to the Debtors provided by GGE, at a 50% discount for Chapter 7. Wind down expenses in the Chapter 11 scenario would be paid pursuant to the Approved Budget set forth in the DIP Financing Order prior to the Effective Date and before contributing surplus cash available from the DIP Loans.

11. Legal, Accounting and Liquidation Fees

Legal, accounting and liquidator fees in the Chapter 7 scenario consist of estimated compensation to third-party legal counsel and accountants expected to be retained by a Chapter 7 trustee. Expenses are estimated based on market rates for one to three months of support. Legal accounting and liquidation fees in the Chapter 11 scenario would be paid pursuant to the Approved Budget set forth in the DIP Financing Order prior to the Effective Date, and before contributing surplus cash available from the DIP Loans.

C. Unclassified Claims

12. DIP Facility Claims

In the Chapter 11 scenario, the DIP Lenders intend to either (a) convert their claims into equity or (b) waive their claims on the Effective Date. In the Chapter 7 scenario, the DIP Lenders will assert their full claim and security interests in substantially all assets of the Debtors' Estates.

13. Administrative Expense Claims

Administrative Expense Claims represent any expenses with administrative priority accrued but not yet remitted prior to the effective date. Under the chapter 11 scenario, all administrative fees would be paid pursuant to the DIP budget prior to the effective date, and before contributing surplus cash available from DIP funding. Administrative expense claims under the chapter 7 scenario are yet to be determined. The Debtors and its successors, including the Liquidating Trust and Liquidating Trustee, reserve any and all rights to dispute any asserted claims, including Administrative Claims.

14. Priority Unsecured Claims

Priority Unsecured Claims consist of projected state tax payments and, potentially, other claims entitled to priority status under Section 507 of the Bankruptcy Code, accrued but not yet remitted prior to the Effective Date. The Debtors and its successors, including the Liquidating Trust and Liquidating Trustee, reserve any and all rights to dispute any asserted claims, including Priority Unsecured Claims.

D. Classified claims

15. Bridge CN-3 Secured Lender claims

In the Chapter 11 scenario, the Plan provides that all Holders of Bridge CN-3 Schedule Lender Claims will waive any distributions under the Plan. Under the Chapter 7 scenario, no recovery is anticipated for the Bridge CN-3 Secured Claims.

16. WTI Secured Lender Claim

In the Chapter 11 scenario, the Holder of the WTI Secured Lender Claim is expected to waive any distributions under the Plan. No recovery is anticipated in the Chapter 7 scenario.

17. CN-1 Note Claims

For purposes of this illustrative model, the CN-1 Note Claims class includes the Debtors' best estimate of potentially Allowed CN-1 Note Claims, some of which may be disputed, after accounting for the Settlement Parties' waiver of distributions on account of their CN-1 Note Claims. The Debtors and its successors, including the Liquidating Trust and Liquidating Trustee, reserve any and all rights to dispute any asserted claims, including CN-1 Note Claims, asserted during the Chapter 11 proceedings.

Under the Chapter 11 Plan, Holders of Allowed CN-1 Note Claims will be beneficiaries of the Liquidating Trust and receive their pro rata share of recoveries from the Liquidating Trust Assets with Holders of Allowed General Unsecured Claims. The Liquidating Trust Assets includes, among other things, (a) the Surplus DIP Cash; (b) the Settlement Party Payment; (c) all rights of the Debtors or their Estates existing on the Effective Date under the D&O Insurance Policies, including the D&O Insurance Proceeds and Causes of Action against insurers providing such policies; (d) the Debtors' Retained Causes of Action; and (e) the Plan Sponsor Consideration. No recovery is anticipated in the Chapter 7 scenario because, among other things, the Surplus DIP Cash and Settlement Party Payment will not be available for distribution to a Liquidating Trust in Chapter 7.

18. CN-2 Note Claims

In the Chapter 11 scenario, Holders of CN-2 Note Claims are expected to waive any distributions under the Plan. No recovery is anticipated in the Chapter 7 scenario.

19. CN-3 Note Claims

In the Chapter 11 scenario, Holders of CN-3 Note Claims are expected to waive any distributions under the Plan. No recovery is anticipated in the Chapter 7 scenario.

20. Other Secured Claims

Other Secured Claims are contemplated to be paid in full under the Plan. No recovery is anticipated in the Chapter 7 scenario. The Debtors and their successors, including the Liquidating Trust and Liquidating Trustee, reserve any and all rights to dispute any asserted claims, including Other Secured Claims, asserted during the Chapter 11 proceedings

21. Non-Tax Priority Claims

Non-Tax Priority Claims are contemplated to be paid in full under the Plan. No recovery is anticipated in the Chapter 7 scenario. The Debtors and their successors, including the Liquidating Trust and Liquidating Trustee, reserve any and all rights to dispute any asserted claims, including Non-Tax Priority Claims, asserted during the Chapter 11 proceedings

22. General Unsecured Claims

For purposes of this illustrative model, the General Unsecured Claims class includes the Debtors' best estimate of Allowed General Unsecured Claims, some of which may be disputed. The Debtor and its successors, including the Liquidating Trust and Liquidating Trustee, reserve any and all rights to dispute any asserted claims, including General Unsecured Claims, asserted during the Chapter 11 proceedings. No recovery is anticipated in the Chapter 7 scenario.

Under the Chapter 11 Plan, Holders of Allowed General Unsecured Claims will be beneficiaries of the Liquidating Trust and receive their pro rata share of recoveries from the Liquidating Trust

Assets with Holders of Allowed CN Note Claims. The Liquidating Trust Assets includes, among other things, (a) the Surplus DIP Cash; (b) the Settlement Party Payment; (c) all rights of the Debtors or their Estates existing on the Effective Date under the D&O Insurance Policies, including the D&O Insurance Proceeds and Causes of Action against insurers providing such policies; (d) the Debtors' Retained Causes of Action; and (e) the Plan Sponsor Consideration. No recovery is anticipated in the Chapter 7 scenario because, among other things, the Surplus DIP Cash and Settlement Party Payment will not be available for distribution to a Liquidating Trust in Chapter 7.

23. Intercompany Claims

Intercompany claims will be cancelled and no distributions will be made on account of the Intercompany Claims under the Plan. No recovery is anticipated in the Chapter 7 scenario.

CLERK, U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS

ENTERED

THE DATE OF ENTRY IS ON
THE COURT'S DOCKET

The following constitutes the ruling of the court and has the force and effect therein described.

Michelle V. Larson

Signed October 14, 2025

United States Bankruptcy Judge

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtor.	§	(Jointly Administered)

ORDER (I) CONDITIONALLY APPROVING THE DISCLOSURE STATEMENT; (II) SCHEDULING A COMBINED DISCLOSURE STATEMENT APPROVAL AND PLAN CONFIRMATION HEARING; (III) ESTABLISHING A PLAN AND DISCLOSURE STATEMENT OBJECTION DEADLINE AND RELATED PROCEDURES; (IV) APPROVING THE SOLICITATION AND NOTICE PROCEDURES; AND (V) GRANTING RELATED RELIEF

[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 (8558); 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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Upon consideration of the motion (the "**Motion**")[2] of Higher Ground Education, Inc. ("**HGE**") and its affiliated debtors and debtors in possession (collectively, the "**Debtors**") in the above-captioned chapter 11 cases (the "**Chapter 11 Cases**") for entry of an order (a) conditionally approving the Second Amended Disclosure Statement for the *Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* (the "**Disclosure Statement**"); (b) scheduling a combined Disclosure Statement approval and Plan confirmation hearing; (c) establishing the Plan Objection Deadline and related procedures; (d) approving the Solicitation Procedures; (e) approving the Combined Notice; and (f) granting related relief, as more fully set forth in the Motion; and the Court having jurisdiction to consider the Motion pursuant to 28 U.S.C. § 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that it may enter a final order consistent with Article III of the United States Constitution; and the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and the Court having reviewed the Motion, and all objections, if any, to the Motion having been withdrawn, resolved, or overruled; and the Court having determined that the legal and factual bases set forth in the Motion and the record of any hearing on the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and good cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Motion is granted as set forth herein.

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

2. The Confirmation Schedule is approved (subject to modification as necessary) as follows:

Event	Date
Voting Record Date[3]	September 1, 2025
Publication Deadline	On or before the date that is three (3) Business Days after entry of this Scheduling Order, or as soon as reasonably practicable thereafter.
Commence Solicitation	On or before the date that is three (3) Business Days after entry of this Scheduling Order, or as soon as reasonably practicable thereafter.
Plan Supplement Deadline	No later than November 10, 2025
Voting Deadline	November 17, 2025, at 5:00 p.m. (prevailing Central Time)
Objection Deadline	November 17, 2025, at 5:00 p.m. (prevailing Central Time)
Deadline to File Briefs in Support of Approval of Disclosure Statement and Confirmation of Plan	November 21, 2025
Combined Hearing	November 24, 2025, at 1:30 p.m. (prevailing Central Time)

3. The Disclosure Statement is approved on a conditional basis as containing adequate information within the meaning of section 1125 of the Bankruptcy Code, and the Debtors are authorized to distribute the Solicitation Package in order to solicit votes from Holders of Claims in the Voting Classes. Any objections to the adequacy of the information contained in the Disclosure Statement Supplement are reserved for consideration at the Combined Hearing.

4. The Combined Hearing, at which the Court will consider, among other things, final approval of the adequacy of the Disclosure Statement and confirmation of the *Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the*

[3] The "**Voting Record Date**" is the date as of which a Holder of record entitled to vote on the Plan must have held such Claim or Interest to cast a vote to accept or reject the Plan.

DEBTORS EXHIBIT 4
Page 3 of 64

Official Committee of Unsecured Creditors (as may modified, amended, or supplemented from time to time, the "**Plan**"), shall be held on **November 24, 2025, at 1:30 p.m. (prevailing Central Time)**, subject to Court availability.

5. Any objections to the adequacy of the Disclosure Statement and confirmation of the Plan must be filed on or before **November 17, 2025, at 5:00 p.m. (prevailing Central Time)**. Any objections not satisfying the requirements of this Order shall not be considered and shall be overruled. Any objections to the Disclosure Statement or confirmation of the Plan must: (a) be in writing; (b) comply with the Bankruptcy Rules and the Local Rules; (c) state the name of the objecting party and the amount and nature of the Claim or Interest beneficially owned by such entity; (d) state with particularity the legal and factual basis for such objections, and, if practicable, a proposed modification to the Plan that would resolve such objections; and (e) be filed with the Court so as to be actually received on or before the Objection Deadline.

6. For the avoidance of doubt, the U.S. Trustee reserves all rights to object to the Disclosure Statement under 11 U.S.C. § 1125 and the Plan under 11 U.S.C. § 1129.

7. The form of the Publication Notice, substantially in the form attached hereto as **Exhibit 3**, complies with the requirements of the Bankruptcy Code, Bankruptcy Rules, and Local Rules, and is approved. The Debtors are authorized, but not directed, pursuant to Bankruptcy Rule 2002(1), to give notice of the Combined Hearing and Objection Deadline (in a form substantially similar to the Combined Hearing Notice) by publishing the Publication Notice in the national edition of the *Wall Street Journal*, *New York Times*, or a similar national publication, and any additional publication the Debtors and the Official Committee of Unsecured Creditors (collectively, the "**Proponents**") deem necessary. The Publication Notice, if timely provided pursuant to the Confirmation Schedule, shall constitute good and sufficient notice of the Combined

Hearing and the Objection Deadline (and related procedures) to persons who do not receive notice of the Combined Hearing by mail.

8. The Solicitation Procedures set forth in the Motion and substantially in the form attached hereto as **Exhibit 1** satisfy the requirements of the Bankruptcy Code, Bankruptcy Rules, Local Rules, and any other applicable rules, laws, and regulations, and are approved. The procedures used for tabulations of votes to accept or reject the Plan and the number of executed Opt-Out Forms, as set forth in the Motion and Solicitation Procedures, are approved. For purposes of serving the Solicitation Packages, the Debtors are authorized to rely on the address information (for voting and non-voting parties alike) maintained by the Debtors and provided by the Debtors to the Claims and Noticing Agent as of the Voting Record Date. Any obligation for the Debtors or the Claims and Noticing Agent to conduct any additional research for updated addresses based on undeliverable Solicitation Packages and/or Non-Voting Status Packages is waived.

9. The form of the Combined Notice, substantially in the form attached hereto as **Exhibit 2**, complies with the requirements of the Bankruptcy Code, Bankruptcy Rules, and Local Rules, and is approved.

10. The form of Ballot, including the Opt-Out Form, substantially in the form attached hereto as **Exhibit 4**, complies with the requirements of the Bankruptcy Code, Bankruptcy Rules, the Local Rules, and is approved.

11. The form of Notice of Non-Voting Status, including the Opt-Out Form, substantially in the form attached hereto as **Exhibit 5**, complies with the requirements of the Bankruptcy Code, Bankruptcy Rules, and Local Rules, and is approved.

12. The Proponents are authorized to make non-substantive changes to the Disclosure Statement, the Plan, the Solicitation Packages, the Notice of Non-Voting Status Packages, the

Combined Notice, the Ballots, and any related documents without further order of the Court, including changes to correct typographical and grammatical errors, if any.

13. The requirement of service by mail under Bankruptcy Rule 2002(b) is hereby waived as set forth herein, and the Debtors may provide the Solicitation Packages and/or Notice of Non-Voting Status Packages to Holders of Claims or Interest for whom they have a valid and confirmed e-mail address in an electronic manner.

14. The Debtors are authorized, but not directed, to provide the Disclosure Statement, Plan, and this Order (without attachments, except the Solicitation Procedures) in electronic format (on a USB flash drive) instead of printed hard copies. If the Debtors determine to use a flash drive, the solicitation materials shall clearly describe and identify the flash drive as such and shall specify that the flash drive contains the Disclosure Statement, Plan, and this Order (without attachments, except the Solicitation Procedures). Only the Ballots and Combined Hearing Notice, and such other materials as the Court may order included with the Solicitation Packages, will be provided in paper format. Moreover, the Plan and the Disclosure Statement shall be available for review and download at no charge through the Debtors' restructuring website maintained by the Claims and Noticing Agent at www.veritaglobal.net/HigherGround. If online access or service by USB flash drive imposes a hardship for any party entitled to receive a copy of the Plan and the Disclosure Statement, such party may request a paper copy of the Plan, Disclosure Statement, and this Order (without attachments, except the Solicitation Procedures) by contacting the Claims and Noticing Agent by: (a) calling (888) 733-1431 (U.S./Canada) (toll-free), +1 (310) 751-2632 (International), (b) writing to Higher Ground Education, Inc., et al. Ballot Processing, c/o KCC dba Verita, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245 (if by first-class mail, hand delivery or overnight mail), or (c) submitting an inquiry to www.veritaglobal.net/HigherGround/Inquiry (with

"HGE Solicitation Inquiry" in the subject line). Upon receipt of such request, the Debtors shall provide such party with a paper copy of the Plan and the Disclosure Statement free of charge.

15. Nothing contained in the Motion or this Order shall be deemed or construed as an admission as to the validity or priority of any claim or lien against the Debtors or any other party or as a waiver of such parties' rights to dispute any claim or lien.

16. All time periods set forth in this Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

17. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion, and the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

18. The terms and conditions of this Order are immediately effective and enforceable upon its entry.

19. The Proponents are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Motion.

20. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

###END OF ORDER###

Submitted by:

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EXHIBIT 1

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COUNSEL TO DEBTORS AND DEBTORS IN POSSESSION

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtor.	§	(Jointly Administered)

SOLICITATION PROCEDURES

PLEASE TAKE NOTICE that on [•], 2025, the United States Bankruptcy Court for the Northern District of Texas (the "**Court**") entered an order [Docket No. •] (the "**Solicitation Order**"): (a) authorizing Higher Ground Education, Inc. ("**HGE**") and its affiliated debtors and debtors in possession (collectively, the "**Debtors**") to solicit acceptances for the *Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* (as may modified, amended, or supplemented from time to time, the "**Plan**"); (b) conditionally approving the *Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* (as may modified, amended, or

[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 (8558); 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.

supplemented from time to time, the "**Disclosure Statement**")[2] as containing "adequate information" pursuant to section 1125 of the Bankruptcy Code; (c) approving the solicitation materials and documents to be included in the Solicitation Package (defined below); and (d) approving procedures for soliciting, receiving, and tabulating votes on the Plan and for filing objections to the Plan (these "**Solicitation Procedures**").

A. The Voting Record Date

The Court has approved **September 1, 2025**, as the record date for purposes of determining which Holders of Claims in the Classes of 1, 2, 3, 4, 5, and 8 (the "**Voting Classes**") are entitled to vote on the Plan (the "**Voting Record Date**").

B. The Voting Deadline

The Court has approved **November 17, 2025, at 5:00 p.m. (CT)** as the voting deadline (the "**Voting Deadline**") for the Plan. The Debtors and the Official Committee of Unsecured Creditors (the "**Proponents**") may extend the Voting Deadline, in their joint discretion, without further order of the Court. To be counted as votes to accept or reject the Plan, all ballots ("**Ballots**") must be properly executed, completed, and delivered to the Claims and Noticing Agent (as defined below) as directed on the applicable Ballot. For the avoidance of doubt, the Voting Deadline includes the deadline by which Opt-Out Forms must be executed, completed, and returned to the Claims and Noticing Agent.

C. Form, Content, and Manner of Notice

1. The Solicitation Package

The following materials shall constitute the solicitation package (the "**Solicitation Package**"):

(a) the Disclosure Statement (including the Plan and all other exhibits thereto);

(b) a copy of the Solicitation Order with the attached Solicitation Procedures;

(c) the Combined Notice;

(d) a conformed and appropriate Ballot, which provides the opportunity to opt out of the consensual Third-Party Releases (the "**Opt-Out Form**") set forth in the Plan, substantially in the form attached to the Solicitation Order as **Exhibit 4**, together with detailed voting instructions and a pre-addressed, postage-prepaid return envelope; and

[2] Capitalized terms used but not otherwise defined herein shall have the same meaning as set forth in the Plan, Disclosure Statement, or *Debtors' Motion for Entry of an Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief* (the "**Motion**"), as applicable.

(e) any additional documents that the Court has ordered to be made available.

2. Distribution of the Solicitation Package.

The Solicitation Package shall provide the Plan, the Disclosure Statement, and the Solicitation Order (without exhibits except the Solicitation Procedures) in electronic format (*i.e.,* as PDFs on a USB flash drive or through the restructuring information at www.veritaglobal.net/HigherGround), and all other contents of the Solicitation Package, including Ballots, shall be provided in paper format. Any party that receives the materials in electronic format but would prefer paper format may contact Kurtzman Carson Consultants, LLC d/b/a Verita Global ("**Verita**"), the Debtors' noticing, claims, and balloting agent (the "**Claims and Noticing Agent**") by: (a) writing to Higher Ground Claims Processing Center, Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, California 90245 (if by first-class mail, hand delivery or overnight mail); (b) calling (888) 733-1431 (U.S. and Canada toll free) or (310) 751-2632 (international) and requesting to speak with a member of the solicitation group; or (c) submitting an inquiry via online form at www.veritaglobal.net/HigherGround/Inquiry. Additionally, the Plan, the Disclosure Statement, and the Solicitation Order (including exhibits) are also available for a fee via PACER at https://ecf.txnb.uscourts.gov/ (a PACER account is required).

On or before the date that is three (3) Business Days after entry of the Scheduling Order, or as soon as reasonably practicable thereafter ("**Solicitation Commencement Date**"), the Debtors shall mail, or cause to be mailed, the Solicitation Package to (a) all Holders of Claims in the Voting Classes who are entitled to vote, as described in Section D below, and (b) any Holder who would otherwise be entitled to vote in accordance with Section D below. In addition, the Debtors shall serve, or cause to be served, by hardcopy mail or by electronic mail, the Combined Notice containing all of the materials in the Solicitation Package (excluding the Ballot) in electronic format on the U.S. Trustee and all parties entitled to receive notice under Bankruptcy Rule 2002.

For purposes of serving the Solicitation Packages and Notice of Non-Voting Status Packages (defined below), the Debtors may rely on the address information for the Voting Classes and Non-Voting Classes as compiled, updated, and maintained by the Claims and Noticing Agent as of the Voting Record Date. The Debtors and the Claims and Noticing Agent are not required to conduct any additional research for updated addresses based on undeliverable Solicitation Packages (including Ballots) or Notice of Non-Voting Status Packages.

To avoid duplication and reduce expenses, the Debtors will make every reasonable effort to ensure that any Holder of a Claim who has filed duplicative Claims against a Debtor (whether against the same or multiple Debtors) that are classified under the Plan in the same Voting Class receives no more than one Solicitation Package (and, therefore, one Ballot) on account of such Claim and with respect to that Class as against that Debtor.

3. Resolution of Disputed Claims for Voting Purposes; Resolution Event.

(a) If a Claim in a Voting Class is subject to an objection that is filed with the Court on or prior to seven (7) days before the Voting Deadline: (i) the Debtors shall cause the applicable Holder to be served with a notice of such objection; and (ii) the applicable Holder shall not be entitled to vote to

accept or reject the Plan on account of such Claim unless a Resolution Event (as defined herein) occurs as provided herein.

(b) If a Claim in the Voting Class is subject to an objection that is filed with the Court less than seven (7) days prior to the Voting Deadline, the applicable Claim shall be deemed temporarily allowed for voting purposes only, without further action by the Holder of such Claim and without further order of the Court, unless the Court orders otherwise.

(c) A "**Resolution Event**" means the occurrence of one or more of the following events no later than two (2) Business Days prior to the Voting Deadline:

i. an order of the Court allowing such Claim pursuant to section 502(b) of the Bankruptcy Code, after notice and a hearing;

ii. an order of the Court temporarily allowing such Claim for voting purposes only pursuant to Bankruptcy Rule 3018(a), after notice and a hearing;

iii. a stipulation or other agreement is executed between the Holder of such Claim and the Debtors resolving the objection and allowing such Claim, which allowance may be for voting purposes only, in an agreed-upon amount and such agreement (or notice of such agreement) is conveyed by the Debtors to the Claims and Noticing Agent by electronic mail or otherwise; or

iv. the pending objection is voluntarily withdrawn by the objecting party.

(d) No later than one (1) Business Day following the occurrence of a Resolution Event, the Debtors shall cause the Claims and Noticing Agent to distribute via email or overnight mail a Solicitation Package and a pre-addressed, postage pre-paid envelope to the relevant Holder to the extent such Holder has not already received a Solicitation Package.

4. Non-Voting Status Packages for Unimpaired Classes and Classes Deemed to Accept the Plan.

Certain Holders of Claims and Interests that are not classified in accordance with section 1123(a)(1) of the Bankruptcy Code or who are not entitled to vote because they are Unimpaired or otherwise presumed to accept the Plan under section 1126(f) of the Bankruptcy Code (the "**Non-Voting Classes**") will receive only the Combined Notice and a Notice of Non-Voting Status, including the Opt-Out Form (the "**Notice of Non-Voting Status Package**"), substantially in the form attached as **Exhibit 5** to the Solicitation Order. Among other things, the Notice of Non-Voting Status Package will instruct the Non-Voting Classes as to how they may obtain copies of the documents contained in the Solicitation Package (excluding Ballots) and will inform such Holders of the Voting Deadline with respect to the Opt-Out Form.

D. Voting and Tabulation Procedures.

1. Holders of Claims Entitled to Vote.

Only the following Holders of Claims in the Voting Classes, Holders of Claims in Classes 1, 2, 3, 4, 5, and 8 shall be entitled to vote with regard to such Claims.

2. Establishing Claim Amounts for Voting Purposes.

In tabulating votes, the following hierarchy shall be used to determine the amount of the Claim associated with each claimant's vote:

(a) the Claim amount: (i) settled and/or agreed upon by the Debtors, as reflected in a document filed with the Court, (ii) set forth in an order of the Court, or (iii) set forth in a document executed by the Debtors pursuant to authority granted by the Court;

(b) the Claim amount Allowed (temporarily or otherwise) pursuant to a Resolution Event under the procedures set forth in the Solicitation Procedures;

(c) the Claim amount contained in a timely filed Proof of Claim; *provided, however*, that Ballots cast by Holders of Claims who file a Proof of Claim in a contingent or wholly-unliquidated or unknown amount that is not the subject of an objection will count for satisfying the numerosity requirement of section 1126(c) of the Bankruptcy Code and will count as Ballots for Claims in the amount of $1.00 solely for the purposes of satisfying the dollar amount provisions of section 1126(c) of the Bankruptcy Code, and, if a Proof of Claim is filed as partially liquidated and partially unliquidated, such Claim will be Allowed for voting purposes only in the liquidated amount; *provided, further*, that to the extent the Claim amount contained in the Proof of Claim is different from the Claim amount set forth in a document filed with the Court as referenced in subparagraph (a) above, the Claim amount in the document filed with the Court shall supersede the Claim amount set forth on the respective Proof of Claim;

(d) the Claim amount listed in the Debtors' Schedules of Assets and Liabilities, *provided* that such Claim is not scheduled as contingent, disputed, or unliquidated and/or has not been paid; and

(e) in the absence of any of the foregoing, such Claim shall be disallowed for voting purposes unless otherwise ordered by the Court.

3. Voting and Tabulation Procedures.

The following voting procedures and standard assumptions shall be used in tabulating Ballots, subject to the Proponents' right to waive any of the below-specified requirements for completion

and submission of Ballots so long as such requirement is not otherwise required by the Bankruptcy Code, Bankruptcy Rules, or Local Rules:

(a) except as otherwise provided in the Solicitation Procedures, unless the Ballot being furnished is timely submitted on or prior to the Voting Deadline (as the same may be extended by the Proponents), the votes or elections transmitted in such Ballot may be counted only the discretion of the Proponents in connection with confirmation of the Plan;

(b) the Debtors will file with the Court no later than two (2) days prior to the Combined Hearing, a voting report (the "**Voting Report**"). The Voting Report shall, among other things, delineate every Ballot that does not conform to the voting instructions or that contains any form of irregularity including, but not limited to, those Ballots that are late or (in whole or in material part) illegible, unidentifiable, lacking signatures or lacking necessary information, received via facsimile or damaged ("**Irregular Ballots**"). The Voting Report shall indicate the Debtors' intentions with regard to each Irregular Ballot;

(c) the method of delivery of Ballots to be sent to the Claims and Noticing Agent is at the election and risk of each Holder, and except as otherwise provided, a Ballot will be deemed delivered only when the Claims and Noticing Agent actually receives the properly executed Ballot;

(d) an executed Ballot is required to be submitted by the Entity submitting such Ballot. Delivery of a Ballot to the Claims and Noticing Agent by facsimile, electronic email, or any electronic means other than the Notice and Claim Agent's online portal will not be valid;

(e) no Ballot should be sent to the Debtors, the Debtors' agents (other than the Claims and Noticing Agent), or to the Debtors' financial or legal advisors, and if so sent, will not be counted;

(f) if multiple Ballots are received from the same Holder with respect to the same Claim prior to the Voting Deadline, the last properly executed Ballot timely received will be deemed to reflect that voter's intent and will supersede and revoke any prior received Ballot;

(g) Holders must vote all of their Claims within a particular Class either to accept or reject the Plan and may not split any votes. A Ballot that partially rejects and partially accepts the Plan will not be counted. Further, to the extent there are multiple Claims within the same Class, the applicable Debtor may, in its discretion, aggregate the Claims of any particular Holder within a Class for the purpose of counting votes;

(h) Holders of Claims and Interests that may be asserted against multiple Debtors must vote such Claims and Interests either to accept or reject the Plan at each such Debtor and may not vote any such Claim and Interests to

accept at one Debtor and reject at another Debtor. A Ballot that rejects the Plan for a Claim or Interest at one Debtor and accepts the Plan for the same Claim or Interest at another Debtor will not be counted;

(i) a person signing a Ballot in its capacity as a trustee, executor, administrator, guardian, attorney in fact, officer of a corporation, or otherwise acting in a fiduciary or representative capacity of a Holder of Claims must indicate such capacity when signing and if requested by the Claims and Noticing Agent, the Debtors or the Court, must submit proper evidence of its authority to act;

(j) the Proponents, subject to a contrary order of the Court, may waive any defects or irregularities as to any particular Irregular Ballot at any time, either before or after the close of voting, and any such waivers will be documented in the Voting Report or a supplemental voting report, as applicable;

(k) neither the Debtors, nor any other Entity, will be under any duty to provide notification of defects or irregularities with respect to delivered Ballots other than as provided in the Voting Report, nor will any of them incur any liability for failure to provide such notification;

(l) unless waived or as ordered by the Court, any defects or irregularities in connection with deliveries of Ballots must be cured prior to the Voting Deadline, or such Ballots will not be counted;

(m) in the event a designation of lack of good faith is requested by a party in interest under section 1126(e) of the Bankruptcy Code, the Court will determine whether any vote to accept and/or reject the Plan cast with respect to that Claim will be counted for purposes of determining whether the Plan has been accepted and/or rejected;

(n) subject to any order of the Court, the Proponents reserve the right to reject any and all Ballots not in proper form, the acceptance of which, in the opinion of the Proponents would not be in accordance with the provisions of the Bankruptcy Code or the Bankruptcy Rules; **provided** that any such rejections will be documented in the Voting Report and subject to final determination by the Court;

(o) if a Claim has been estimated or a Claim has otherwise been Allowed only for voting purposes by order of the Court, such Claim shall be temporarily Allowed in the amount so estimated or Allowed by the Court for voting purposes only, and not for purposes of allowance or distribution;

(p) if an objection to a Claim is filed, such Claim shall be treated in accordance with the procedures set forth herein;

(q) the following Ballots shall not be counted in determining the acceptance or rejection of the Plan: (i) any Ballot that is illegible or contains insufficient information to permit the identification of the Holder of such Claim; (ii) any Ballot cast by any Entity that does not hold a Claim in the Voting Class; (iii) any Ballot cast for a Claim scheduled as unliquidated, contingent, or disputed for which no Proof of Claim was timely filed by the Voting Record Date (unless the applicable bar date has not yet passed, in which case such Claim shall be entitled to vote in the amount of $1.00); (iv) any unsigned Ballot or Ballot lacking an original signature (for the avoidance of doubt, a Ballot cast via the online balloting portal will be deemed to contain an original signature); (v) any Ballot not marked to accept or reject the Plan or marked both to accept and reject the Plan; and (vi) any Ballot submitted by any Entity not entitled to vote pursuant to the procedures described herein;

(r) after the Voting Deadline, no Ballot may be withdrawn or modified without the prior written consent of the Proponents or an order of the Court;

(s) the Debtors are authorized to enter into stipulations with the Holder of any Claim agreeing to the amount of a Claim for voting purposes;

(t) where any portion of a single Claim has been transferred to a transferee, all Holders of any portion of such single Claim will be (i) treated as a single creditor for purposes of the numerosity requirements in section 1126(c) of the Bankruptcy Code (and for the other Solicitation Procedures set forth herein), and (ii) required to vote every portion of such Claim collectively to accept or reject the Plan. In the event that (i) a Ballot, (ii) a group of Ballots within a Voting Class received from a single creditor, or (iii) a group of Ballots received from the various Holders of multiple portions of a single Claim partially reject and partially accept the Plan, such Ballots shall not be counted;

(u) for purposes of the numerosity requirement of section 1126(c) of the Bankruptcy Code, separate Claims held by a single creditor in a particular Class will be aggregated and treated as if such creditor held one Claim in such Class, and all votes related to such Claim will be treated as a single vote to accept or reject the Plan; **provided** that if separate affiliated entities hold Claims in a particular Class, these Claims will not be aggregated and will not be treated as if such creditor held one Claim in such Class, and the vote of each affiliated entity will be counted separately as a vote to accept or reject the Plan;

(v) to the extent a Holder of a Claim files a Proof of Claim during the solicitation period that amends or supersedes a Claim for which a Solicitation Package was previously distributed to the same Holder, the Debtors are not obligated to cause the Notice and Claims Agent to distribute an additional Solicitation Package to such Holder;

(w) That the Claim amount contained in a Proof of Claim that has been timely filed by the applicable Bar Date (or deemed timely filed by the Bankruptcy Court under applicable law) that is asserted in currency other than U.S. Dollars shall be automatically deemed converted to the equivalent U.S. Dollar value using the conversion rate for the applicable currency at prevailing market prices as of 11:59 p.m. UTC on the Petition Date. Such conversion shall be for voting tabulation purposes only and shall not be binding for any other purpose on the Debtors, including, without limitation, for purposes of allowance of, and distribution with respect to, Claims under the Plan;

(x) That Holders of Claims for which Proofs of Claim were filed for $0.00 or for which no value is asserted are not entitled to vote;

(y) That Claims that have been paid, scheduled to be paid in the ordinary course, or otherwise satisfied are disallowed for voting purposes;

(z) That to the extent a Proof of Claim is filed that is based solely on a Holder's equity Interests or the losses related thereto, such Holder will be classified as a Class 10 or 11 Holder and such Claim will be treated in accordance with Class 10 or 11 and not entitled to vote; and

(aa) That notwithstanding anything to the contrary contained herein, any Holder who has filed or purchased duplicate Claims within the same Voting Class, or that has filed Claims against multiple Debtors based upon the same underlying liability (including, for the avoidance of doubt, any duplicate of corresponding guarantee, co-obligor, or similar Claims), shall, to the extent possible, be provided with only one Solicitation Package (including one Ballot) for voting a single Claim in such Class, regardless of whether the Debtors have objected to such duplicate Claims.

E. Amendments by the Proponents.

The Proponents reserve the right to make non-substantive or immaterial changes to the Disclosure Statement, Plan, Ballots, Combined Notice, and related documents without further order of the Court, including, without limitation, changes to correct typographical and grammatical errors, if any, and to make conforming changes among the Disclosure Statement, the Plan, and any other materials in the Solicitation Package before their distribution.

EXHIBIT 2

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COUNSEL TO DEBTORS AND DEBTORS IN POSSESSION

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtor.	§	(Jointly Administered)

NOTICE OF (I) HEARING ON THE DISCLOSURE STATEMENT AND CONFIRMATION OF THE JOINT CHAPTER 11 PLAN OF REORGANIZATION OF THE DEBTORS AND THE COMMITTEE, (II) DEADLINE TO CAST VOTES TO ACCEPT OR REJECT THE PLAN, AND (III) OBJECTION AND OPT OUT RIGHT

PLEASE TAKE NOTICE that on October 13, 2025, Higher Ground Education, Inc. ("**HGE**") and its affiliated debtors and debtors in possession (collectively, the "**Debtors**") in the above-captioned chapter 11 cases (the "**Chapter 11 Cases**") filed with the United States Bankruptcy Court for the Northern District of Texas (the "**Court**") the *Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official*

[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 (8558); 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.

Committee of Unsecured Creditors [Docket No. 549] (as may modified, amended, or supplemented from time to time, the "**Plan**").

On October 13, 2025, the Debtors filed the *Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and Official Committee of Unsecured Creditors* [Docket No. 551] (the "**Disclosure Statement**") pursuant to sections 1125 and 1126(b) of title 11 of the United States Code (the "**Bankruptcy Code**").

On [●], 2025, the Court entered (i) an order [Docket No. ●] which, *inter alia*, (a) conditionally approved the Disclosure Statement, (b) approved the forms of ballots and notices related to confirmation of the Plan, (c) scheduled dates and deadlines related to confirmation of the Plan, and (d) granted related relief (the "**Disclosure Statement Order**").

Copies of the Plan, Disclosure Statement, Disclosure Statement Order, and any related pleadings in these Chapter 11 Cases and supporting papers are available on the Debtors' at www.veritaglobal.net/HigherGround or on the Court's website at https://ecf.txnb.uscourts.gov/. You can request any pleading you need from (i) the noticing agent at: c/o KCC dba Verita, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245, (888) 733-1431 (U.S./Canada) (toll-free), +1 (310) 751-2632 (International) or (ii) counsel for the Debtors at: Foley & Lardner LLP, 1144 15th Street, Suite 2200, Denver, CO 80202, Attn: Tim Mohan (tmohan@foley.com), and Foley & Lardner LLP, 1000 Louisiana Street, Suite 2000, Houston, Texas 77002, Attn: Nora McGuffey (nora.mcguffey@foley.com) and Quynh-Nhu Truong (qtruong@foley.com).[2]

A hearing on confirmation of the Plan and the adequacy of the Disclosure Statement (the "**Combined Hearing**") will be held before the Honorable Michelle V. Larson, United States Bankruptcy Judge for the Northern District of Texas:, U.S. Bankruptcy Court, 1100 Commerce Street, 14th Floor, Courtroom No. 2, Dallas, TX 75242 OR **via WEBEX** on **November 24, 2025, at 1:30 p.m. (prevailing Central Time)**, to consider the adequacy of the Disclosure Statement, any objections to the Disclosure Statement, confirmation of the Plan, any objections thereto, and any other matter that may properly come before the Court.

PLEASE TAKE FURTHER NOTICE that you may participate in the Hearing in-person or via WEBEX (by video or telephone via the Court's WebEx platform):

- **For WebEx Video Participation/Attendance:**
  Link: https://us-courts.webex.com/meet/larson

- **For WebEx Telephonic Only Participation/Attendance:**
  Dial-In: 1-650-479-3207; Access code: 2301 476 1957

[2] Capitalized terms used but not otherwise defined herein shall have the same meaning as set forth in the Plan, or the Disclosure Statement, as applicable. The statements contained herein are summaries of the provisions contained in the Plan and the Disclosure Statement and do not purport to be precise or complete statements of all the terms and provisions of the Plan or the documents referred therein. To the extent there is a discrepancy between the terms herein and the Plan or the Disclosure Statement, the Plan or the Disclosure Statement, as applicable, shall govern and control. For a more detailed description of the Plan, please refer to the Disclosure Statement.

A copy of Judge Larson's WebEx Hearing Instructions is attached hereto as **Exhibit A.**

PLEASE TAKE FURTHER NOTICE that the Hearing will be conducted in a hybrid format: parties may make appearances in the courtroom or via WebEx; *provided, however*, parties who will be offering evidence or participating in examination must make appearances in person in Judge Larson's courtroom; *provided, further*, witnesses may appear remotely/virtually in accordance Judge Larson's WebEx Hearing Instructions. All parties attending the Hearing, whether in person or via WebEx, should sign in electronically on Judge Larson's webpage. The sign-in sheet may be found at the following: https://www.txnb.uscourts.gov/electronic-appearances-0.

Nothing herein will be deemed a waiver of any rights of the Debtors or any other parties in interest to contest any rights asserted by any person in such objections, and all such rights of the Debtors are expressly preserved.

Please be advised: the Combined Hearing may be continued from time to time by the Court or the Debtors **without further notice** other than by such adjournment being announced in open court or by a notice of adjournment filed with the Court and served on all parties entitled to notice.

CRITICAL INFORMATION REGARDING VOTING ON THE PLAN

Voting Record Date. The voting record date is **September 1, 2025,** except as otherwise provided in the Solicitation Procedures (the "**Voting Record Date**"), which is the date for determining which Holders of Claims in Classes 1, 2, 3, 4, 5, and 8 are entitled to vote on the Plan (each, a "**Voting Class**," and collectively, the "**Voting Classes**").

Voting Deadline. The deadline for voting on the Plan is on **November 17, 2025, at 5:00 p.m. (prevailing Central Time)** (the "**Voting Deadline**"). If you received a Solicitation Package, including a Ballot, and intend to vote on the Plan, you **must:** (a) follow the instructions carefully; (b) complete **all** of the required information on the Ballot; and (c) execute and return your completed Ballot according to and as set forth in detail in the voting instructions so that it is **actually received** by the Debtors' notice, claims and solicitation agent Kurtzman Carson Consultants, LLC d/b/a Verita Global (the "**Claims and Noticing Agent**"), on or before the Voting Deadline. For the avoidance of doubt, the Voting Deadline includes the deadline by which Opt-Out Forms be executed, completed, and returned to the Claims and Noticing Agent. **A failure to follow such instructions may disqualify your vote.**

CRITICAL INFORMATION REGARDING RELEASE OPT-OUT OPTION AND OBJECTING TO THE PLAN

Article 10 of the Plan contains release, exculpation, injunction provisions, and Third-Party Releases. Thus, you are advised to review and consider the Plan carefully because your rights might be affected thereunder.

All Holders of Claims who vote to accept or reject the Plan and do not affirmatively elect to "opt out" being a Releasing Party under the Plan by timely completing and submitting the Opt-Out Form included in the Ballot before the Voting Deadline will be deemed to have expressly, unconditionally, generally, individually, and collectively consented to the Third-Party Releases and discharge of all Claims and Causes of Action against the Debtors and the Releasing Parties.

All Holders of Claims or Interests who are not entitled to vote to accept or reject the Plan and deemed to accept or reject the Plan may elect to "opt out" of the Third-Party Releases under the Plan by timely completing and submitting the Opt-Out Form before the Voting Deadline. Any such parties who complete and timely return the Opt-Out Form will not be deemed to have expressly, unconditionally, generally, individually, and collectively consented to the Third-Party Releases and discharge of all Claims and Causes of Action against the Debtors and the Releasing Parties.

Please be advised that your decision to opt out does not affect the amount of distribution you will receive under the Plan. Specifically, your recovery under the Plan will be the same if you opt out or opt in.

Article 10.2 of the Plan contains the following Debtor Releases:

Notwithstanding anything contained in this Plan or the Confirmation Order to the contrary, pursuant to section 1123(b) of the Bankruptcy Code, in exchange for good and valuable consideration, including the obligations of the Debtors under this Plan and the contributions of the Released Parties in facilitating the reorganization of the Debtors and implementation of the Plan, the adequacy of which is hereby confirmed, on and after the Effective Date, each Released Party is hereby conclusively, absolutely, unconditionally, irrevocably, and forever released, waived, and discharged by and on behalf of each and all of the Debtors, their Estates, and if applicable, Reorganized HGE, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other Entities who may purport to assert any Claim or Cause of Action, directly or derivatively, by, through, for, or because of the foregoing Entities, from any and all Claims, Interests, obligations, rights, suits, damages, and Causes of Action whatsoever (including any derivative claims and Avoidance Actions, asserted or assertable on behalf of the Debtors, Reorganized HGE, the Liquidating Trustee, and the Debtors' Estates), whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, asserted or unasserted, accrued or unaccrued, existing or herein-after arising, whether in law or equity, whether sounding in tort or contract, whether arising under federal or state statutory or common law, or any other applicable international, foreign, or domestic law, rule, statute, regulation, treaty, right, duty, requirement, or otherwise, that such

Holders or their Estates, Affiliates, heirs, executory, administrators, successors, assigns, managers, accountants, attorneys, representatives, consultants, agents, and any other Persons claiming under or through them would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the Holder of any Claim against or Interest in a Debtor or other Entity, or that any holder of any Claim against or Interest in a Debtor or other Entity could have asserted on behalf of the Debtors, Reorganized HGE, and their Estates, including without limitation, based on or relating to, or in any manner arising from, in whole or in part, among other things, the Debtors or their Estates (including the capital structure, management, ownership, or operation thereof), the Chapter 11 Cases, the RSA, Reorganized HGE (including the capital structure, management, ownership, or operation thereof), the purchase, sale, or rescission of any Security of the Debtors, Reorganized HGE, and the Debtors' Estates, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in this Plan, the business or contractual arrangements or interaction between or among any Debtor and any Released Party, the operations and financings in respect of the Debtors (whether before or after the Petition Date), the distribution of any Cash or other property of the Debtors to any Released Party, the assertion of enforcement of rights or remedies against the Debtors, the restructuring of any Claim or Interest before or during the Chapter 11 Cases, including all prior recapitalizations, restructurings, or refinancing efforts and transactions, any Securities issued by the Debtors and the ownership thereof, the Debtors' in- or out-of-court restructuring efforts, the decision to file the Chapter 11 Cases, any intercompany transactions, any related adversary proceedings, the formulation, documentation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Disclosure Statement, this Plan, the Plan Supplement, the RSA, the DIP Loans, DIP Financing Documents, or any Definitive Document, contract instrument, release, or other agreement or document created or entered into in connection with the Disclosure Statement, the DIP Loans, the DIP Documents, this Plan, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of Consummation, the administration and implementation of this Plan, including the issuance or distribution of Securities pursuant to this Plan, or the distribution of property under this Plan or any other related agreement, or upon any other act, or omission, transaction, agreement, event, or other occurrence taking place on or before, in respect of the foregoing clause, the Effective Date.

Notwithstanding anything to the contrary in the foregoing, the Debtors do not, pursuant to the releases set forth above, release: (a) any Debtors' Retained Causes of Action or any Person or Entity that is the subject thereof; (b) any post-Effective Date obligations of any Person or Entity under this Plan, the Confirmation Order or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement this Plan or transactions thereunder; (c) the rights of any Holder of Allowed Claims to receive distributions under this Plan; or (d) the Non-Released D&Os.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the Debtor Release, which includes by reference each of the related provisions and definitions contained in this Plan, and further, shall constitute the Bankruptcy Court's finding that the Debtor Release is: (a) in exchange for the good and valuable consideration provided by the Released Parties, including, the Released Parties' contribution to facilitating the transactions contemplated in the Plan and implementing this

Plan; (b) a good faith settlement and compromise of the Claims or Causes of Action released by the Debtor Release; (c) in the best interests of the Debtors and all Holders of Claims and Interests; (d) fair, equitable, and reasonable; (e) given and made after due notice and opportunity for a hearing; and (f) a bar to any of the Debtors, Reorganized HGE, or the Debtors' Estates asserting any Claim or Cause of Action released pursuant to the Debtor Release.

Article 10.3 of the Plan contains the following Third-Party Releases:

Notwithstanding anything contained herein or the Confirmation Order to the contrary, pursuant to section 1123(b) of the Bankruptcy Code, to the maximum extent permitted by applicable law, in exchange for good and valuable consideration, including the obligations of the Debtors under this Plan and the contributions and services of the Released Parties in facilitating the reorganization of the Debtors and implementation of the Plan, the adequacy of which is hereby confirmed, on and after the Effective Date, each Released Party, is hereby conclusively, absolutely, unconditionally, irrevocably and forever, released, waived, and discharged by each and all of the Releasing Parties, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other Entities who may purport to assert any Cause of Action, directly or derivatively, by, through, for, or because of the foregoing Entities, from any and all claims and Causes of Action whatsoever (including any derivative claims, asserted or assertable on behalf of any of the Debtors, Reorganized HGE, and their Estates), obligations, rights, suits, or damages, whether liquidated or unliquidated, fixed, or contingent, matured, or unmatured, known or unknown, foreseen or unforeseen, asserted or unasserted, accrued or unaccrued, existing or herein after arising, whether in law or equity, whether sounding in tort or contract, whether arising under federal or state statutory or common law, or any other applicable international, foreign, or domestic law, rule, statute, regulation, treaty, right, duty, requirement, or otherwise, that such Holders or their Estates, Affiliates, heirs, executory, administrators, successors, assigns, managers, accountants, attorneys, representatives, consultants, agents, and any other Persons claiming under or through them would have would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the Holder of any Claim against, or Interest in, the Debtors, Reorganized HGE, and their Estates, including without limitation, based on or relating to, or in any manner arising from, in whole or in part, among other things, the Debtors or their Estates (including the capital structure, management, ownership, or operation thereof), the Chapter 11 Cases, the Plan, the RSA, Reorganized HGE (including the capital structure, management, ownership, or operation thereof), the purchase, sale, or rescission of any Security of the Debtors, Reorganized HGE, and their Estates, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in this Plan, the business or contractual arrangements or interaction between or among any Debtor and any Released Party, the operations and financings in respect of the Debtors (whether before or after the Petition Date), the distribution of any Cash or other property of the Debtors to any Released Party, the assertion of enforcement of rights or remedies against the Debtors, the restructuring of any Claim or Interest before or during the Chapter 11 Cases including all prior recapitalizations, restructurings, or refinancing efforts and transactions, any Securities issued by the Debtors and the ownership thereof, the Debtors' in- or out-of-court restructuring efforts, intercompany transactions, the decision to file the Chapter 11 Cases,

any related adversary proceedings, the formulation, documentation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Disclosure Statement, this Plan, the Plan Supplement, the RSA, the DIP Loans, DIP Financing Documents, or any Definitive Document, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of Consummation, the administration and implementation of this Plan, including the issuance or distribution of Securities pursuant to this Plan, or the distribution of property under this Plan or any other related agreement, or upon any other act, or omission, transaction, agreement, event, or other occurrence taking place on or before, in respect of the foregoing clause, the Effective Date; provided that the provisions of this Third-Party Release shall not operate to waive, release, or otherwise impair any Causes of Action arising from willful misconduct, actual or criminal fraud, or gross negligence of such applicable Released Party as determined by the Final Order of the Bankruptcy Court or any other court of competent jurisdiction.

In exchange for the foregoing Third-Party Release of the Settlement Parties, the Settlement Parties, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other entities who may purport to assert any causes of action, directly or derivatively, by, through, for, or because of the foregoing entities, shall be deemed to have released, and shall be permanently enjoined from any prosecution or attempted prosecution of, any and all claims, causes of action, interests, damages, remedies, demands, rights, actions, suits, debts, sums of money, obligations, judgments, liabilities, accounts, defenses, offsets, counterclaims, crossclaims, powers, privileges, licenses, liens, indemnities, guaranties, and franchises of any kind or character whatsoever, whether known or unknown, foreseen or unforeseen, now existing or hereafter arising, contingent or non-contingent, liquidated or unliquidated, choate or inchoate, secured or unsecured, assertable, directly or derivatively, matured or unmatured, suspected or unsuspected, in contract, tort, law, equity, or otherwise, which any of them has or may have against the Releasing Parties. For the avoidance of doubt, the Settlement Parties, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other entities who may purport to assert any causes of action, directly or derivatively, by, through, for, or because of the foregoing entities, shall be deemed to have released, and shall be permanently enjoined from any prosecution or attempted prosecution of, any and all claims, causes of action, interests, damages, remedies, demands, rights, actions, suits, debts, sums of money, obligations, judgments, liabilities, accounts, defenses, offsets, counterclaims, crossclaims, powers, privileges, licenses, liens, indemnities, guaranties, and franchises of any kind or character whatsoever, whether known or unknown, foreseen or unforeseen, now existing or hereafter arising, contingent or non-contingent, liquidated or unliquidated, choate or inchoate, secured or unsecured, assertable, directly or derivatively, matured or unmatured, suspected or unsuspected, in contract, tort, law, equity, or otherwise, which any of them has or may have against the other Settlement Parties.

Notwithstanding anything to the contrary in the foregoing, the Released Parties do not, pursuant to the releases set forth above, release: (a) any Debtors' Retained Causes of Action; (b) any post-Effective Date obligations of any Person or Entity under this Plan, the Confirmation Order, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement this Plan or transactions thereunder; or (c)

the rights of any Holder of Allowed Claims or Interests to receive distributions under this Plan.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of the Third-Party Release, which includes by reference each of the related provisions and definitions contained in this Plan, and further, shall constitute the Bankruptcy Court's finding that the Third-Party Release is: (a) consensual; (b) essential to the Confirmation of this Plan; (c) given in exchange for the good and valuable consideration provided by the Released Parties, including the Released Parties' contributions to facilitating the transactions contemplated in the Plan and implementing this Plan; (d) in the best interests of the Debtors and their Estates; (e) fair, equitable, and reasonable; (f) given and made after due notice and opportunity for a hearing; and (g) a bar to any of the Releasing Parties asserting any Claim or Cause of Action released pursuant to the Third-Party Release.

Article 10.4 of the Plan contains the following Exculpations:

To the fullest extent permitted by applicable law, no Exculpated Party will have or incur, and each Exculpated Party will be exculpated from, any Claim or Cause of Action arising from the Petition Date through the Effective Date in connection with or arising out of the administration of the Chapter 11 Cases, the formulation, documentation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Disclosure Statement, this Plan, the Plan Supplement, the RSA, the DIP Loans, DIP Financing Documents, or any Definitive Document, the filing of the Chapter 11 Cases, the solicitation of votes for, or Confirmation or Consummation of, this Plan, the funding of this Plan, the occurrence of the Effective Date, the administration of this Plan or the property to be distributed under this Plan, the issuance of Securities under or in connection with this Plan, the purchase, sale, or rescission of the purchase or sale of any Security of the Debtors or the Reorganized HGE, if applicable, in connection with this Plan or the transactions in furtherance of any of the foregoing, other than Claims or Causes of Action in each case arising out of or related to any act or omission of an Exculpated Party that is a criminal act or constitutes actual fraud, willful misconduct, or gross negligence as determined by a Final Order, but in all respects such Persons will be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities pursuant to this Plan. The Exculpated Parties have acted in compliance with the applicable provisions of the Bankruptcy Code with regard to the solicitation and distribution of Securities pursuant to this Plan and, therefore, are not, and on account of such distributions will not be, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of this Plan or such distributions made pursuant to this Plan, including the issuance of Securities thereunder. The exculpation will be in addition to, and not in limitation of, all other releases, indemnities, exculpations, and any other applicable law or rules protecting such Exculpated Parties from liability.

The Exculpated Parties have, and upon Confirmation shall be deemed to have, participated in good faith and in compliance with the applicable laws with regard to the solicitation of votes and distribution of consideration pursuant to this Plan and, therefore, are not, and on account of such distributions shall not be, liable at any time for the violation

of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of this Plan or such distributions made pursuant to this Plan.

Solely with respect to the exculpation provisions, notwithstanding anything to the contrary in this Plan, each of the Exculpated Parties and the 1125(e) Exculpation Parties shall not incur liability for any Cause of Action or Claim related to any act or omission in connection with, relating to, or arising out of, in whole or in part, (a) the solicitation of acceptance or rejection of the Plan in good faith and in compliance with the applicable provisions of the Bankruptcy Code or (b) the participation, in good faith and in compliance with the applicable provisions of the Bankruptcy Code, in the offer, issuance, sale, or purchase of a security, offered or sold under the Plan. No Entity or Person may commence or pursue a Claim or Cause of Action of any kind against any of the Exculpated Parties or 1125(e) Exculpation Parties that arose or arises from, in whole or in part, a Claim or Cause of Action subject to the terms of this paragraph, without this Court (i) first determining, after notice and a hearing, that such Claim or Cause of Action represents a colorable Claim for actual fraud, gross negligence, or willful misconduct against any such Exculpated Party or 1125(e) Exculpation Party and such party is not exculpated pursuant to this provision; and (ii) specifically authorizing such Entity or Person to bring such Claim or Cause of Action against any such Exculpated Party or 1125(e) Exculpation Party. The Bankruptcy Court will have sole and exclusive jurisdiction to adjudicate the underlying colorable Claim or Causes of Action.

<u>Article 10.5 of the Plan contains the following Injunction</u>:

Except as otherwise expressly provided in this Plan or the Confirmation Order or for obligations or distributions issued or required to be paid pursuant to this Plan or the Confirmation Order, effective as of the Effective Date, all Entities that have held, hold, or may hold Claims, Interests, Causes of Action, or liabilities that have been released, discharged, or are subject to exculpation are permanently enjoined, from and after the Effective Date, from taking any of the following actions against, as applicable, the Debtors, Reorganized HGE, the Exculpated Parties, the 1125(e) Exculpation Parties, or the Released Parties: (a) commencing or continuing in any manner any action, suit, or other proceeding of any kind on account of or in connection with or with respect to any such Claims, Interests, Causes of Action, or liabilities; (b) enforcing, attaching, collecting, or recovering by any manner or means any judgment, award, decree, or order against such Entities on account of or in connection with or with respect to any such Claims, Interests, Causes of Action, or liabilities; (c) creating, perfecting, or enforcing any encumbrance of any kind against such Entities or the property or the estates of such Entities on account of or in connection with or with respect to any such Claims, Interests, Causes of Action or liabilities; (d) asserting any right of setoff or subrogation, or recoupment, of any kind against any obligation due from such Entities or against the property of such Entities or the Estates on account of or in connection with or with respect to any such Claims, Interests, Causes of Action, or liabilities unless such Holder has filed a motion requesting the right to perform such setoff on or before the Effective Date or has filed a Proof of Claim or proof of Interest indicating that such Holder asserts, has, or intends to preserve any right of setoff pursuant to applicable law or otherwise; and (e) commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claims, Interests,

Causes of Action, or liabilities released, settled or subject to exculpation pursuant to this Plan. Notwithstanding anything to the contrary in the foregoing, the injunction set forth above does not enjoin the enforcement of any obligations arising on or after the Effective Date of any Person or Entity under this Plan, any post-Effective Date transaction contemplated by the Plan, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement this Plan.

Upon entry of the Confirmation Order, all Holders of Claims and Interests and their respective current and former employees, agents, officers, directors, managers, principals, and direct and indirect Affiliates, in their capacities as such, shall be enjoined from taking any actions to interfere with the implementation or Consummation of this Plan. Each Holder of an Allowed Claim or Allowed Interest, as applicable, by accepting, or being eligible to accept, distributions under or reinstatement of such Claim or Interest, as applicable, pursuant to this Plan, shall be deemed to have consented to the injunction provisions set forth in this Article 10.5.

No Person or Entity may commence or pursue a Claim or Cause of Action, as applicable, of any kind against the Debtors, Reorganized HGE, the Exculpated Parties, the 1125(e) Exculpation Parties, or the Released Parties, as applicable, that relates to or is reasonably likely to relate to any act or omission in connection with, relating to, or arising out of a Claim or Cause of Action, as applicable, subject to Article 10.2, Article 10.3, Article 10.4, and Article 10.5 hereof, without the Bankruptcy Court (a) first determining, after notice and a hearing, that such Claim or Cause of Action, as applicable, represents a colorable Claim of any kind, and (b) specifically authorizing such Person or Entity to bring such Claim or Cause of Action, as applicable, against any such Debtor, Reorganized HGE, Exculpated Party, 1125(e) Exculpation Party, or Released Party, as applicable. The Bankruptcy Court will have sole and exclusive jurisdiction to adjudicate the underlying colorable Claim or Causes of Action.

10.5.1 BY ACCEPTING DISTRIBUTIONS PURSUANT TO THE PLAN, EACH HOLDER OF AN ALLOWED CLAIM OR ALLOWED INTEREST EXTINGUISHED, DISCHARGED, OR RELEASED PURSUANT TO THE PLAN WILL BE DEEMED TO HAVE AFFIRMATIVELY AND SPECIFICALLY CONSENTED TO BE BOUND BY THE PLAN, INCLUDING, WITHOUT LIMITATION, THE INJUNCTIONS SET FORTH IN THIS ARTICLE 10.5.

10.5.2 THE INJUNCTIONS IN THIS ARTICLE 10.5 SHALL EXTEND TO ANY SUCCESSORS OF THE DEBTORS, REORGANIZED HGE, THE RELEASED PARTIES, THE EXCULPATED PARTIES, AND THE 1125(E) EXCULPATED PARTIES, AND THEIR RESPECTIVE PROPERTY AND INTERESTS IN PROPERTY.

10.5.3 Violation of Injunctions. Any Person injured by any willful violation of such injunction may seek to recover actual damages, including costs and attorneys' fees and, in appropriate circumstances, may seek to recover punitive damages from the willful violator.

Article 1 of the Plan contains the following definitions:

"**Consenting Creditors**" means, collectively, the following, in each case in its capacity as such with each being a "Consenting Creditor": (a) all Holders of Claims or Interests that vote to accept or are deemed to accept the Plan and who do not check the box on the applicable form to affirmatively opt out of the releases contained in Article 10.3; and (b) all Holders of Claims or Interests that abstain from voting on the Plan, vote to reject the Plan, or are deemed to reject the Plan and who do not (i) check the box on the applicable form to affirmatively opt out of the releases contained in Article 10.3 or (ii) object to the Plan in respect of the releases.

"**1125(e) Exculpation Parties**" means, collectively, and in each case in its capacity as such: (a) each of the Exculpated Parties; (b) Reorganized HGE; (c) the Professional Persons retained in these Chapter 11 Cases; and (d) with respect to the foregoing parties, the Related Parties thereof to the extent permitted under section 1125(e) of the Bankruptcy Code.

"**Exculpated Parties**" means collectively, and in each case in its capacity as such: (a) the Debtors; (b) the Independent Director; and (c) the Committee and each of its members.

"**Related Parties**" means, with respect to any Entity, in each case in its capacity as such with respect to such Entity, (a) such Entity's current and former Affiliates and (b) such Entity's and such Entity's current and former Affiliates' directors, managers, officers, members of any Governing Body, equity holders (regardless of whether such interests are held directly or indirectly), affiliated investment funds or investment vehicles, managed accounts or funds, predecessors, successors, assigns (whether by operation of Law or otherwise), direct or indirect parent entities and/or subsidiaries, current, former, and future associated entities, managed or advised entities, accounts or funds, partners, limited partners, general partners, principals, members, management companies, fund advisors or managers, fiduciaries, employees, agents (including any disbursing agent), financial advisors, attorneys, accountants, consultants, investment bankers, representatives, and other professionals.

"**Released Parties**" means each of, and in each case in their capacity as such: (a) the Debtors; (b) the Independent Director; (c) Reorganized HGE; (d) the Committee and its members; (e) the Liquidating Trustee; (f) the Settlement Parties; (g) each current and former Affiliate of each Person in clause (a) through the following clause (f), but only in their capacity as such; and (h) each Related Party of each Entity in clause (a) through (f), but only in their capacity as such; provided, however, that for the avoidance of doubt, the Non-Released D&Os shall not be a Released Party under this Plan except as may be provided under a D&O Claim Resolution.

"**Releasing Parties**" means each of, and in each case in their capacity as such: (a) the Debtors; (b) Reorganized HGE; (c) the Committee; (d) the Liquidating Trustee; (e) the Settlement Parties; (f) the Consenting Creditors; (g) current and former Affiliates of each Entity in clause (a) through the following clause (f) for which such Entity is legally entitled to bind such Affiliates to the releases contained in this Plan under applicable Law or that have otherwise received proper notice of this Plan; and (h) each Related Party of each Entity in clause (a) through this clause (f) for which such Entity is legally entitled to bind such Related Party to the releases contained in this Plan under applicable Law or that have otherwise received proper notice of this Plan; provided, however, that for the avoidance of doubt, the Non-Released D&Os shall not be a Releasing Party

under this Plan except as may be provided under a D&O Claim Resolution. Notwithstanding the foregoing, and for the avoidance of doubt, no party shall be a Releasing Party to the extent that such party did not receive proper notice and service of a Third-Party Release opt-out form.

ADDITIONAL INFORMATION

Plan Objection Deadline. The deadline for filing objections to final approval of the Disclosure Statement and confirmation of the Plan is **November 17, 2025, at 5:00 p.m. (prevailing Central Time)** (the "**Objection Deadline**"). All objections to the relief sought at the Confirmation Hearing **must:** (a) be in writing; (b) comply with the Bankruptcy Rules and the Local Rules; (c) state the name and address of the objecting party and the amount and nature of the Claim or Interest beneficially owned by such entity; (d) state with particularity the legal and factual basis for such objections, and, if practicable, a proposed modification to the Plan that would resolve such objections; and (e) be filed with the Court with proof of service thereof and served so as **actually to be received** on or before the Objection Deadline upon the Debtors and those parties who have filed a notice of appearance in these Chapter 11 Cases.

Assumption or Rejection of Executory Contracts. Under the terms of Article 9.1 of the Plan, on the Effective Date, except as otherwise provided in the Plan, the Plan Supplement, or in any contract, instrument, release, indenture, or other agreement or document entered into in connection with the Plan, all Executory Contracts and Unexpired Leases, including the Reorganized HGE Contracts or Leases and Transferred Executory Contracts / Unexpired Leases, to which any Debtor is a party and which are included in the Plan Supplement, shall be, and shall be deemed to be, assumed or assumed and assigned in accordance with the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code. All Executory Contracts and Unexpired Leases not listed in the Plan Supplement, and not assumed or assumed and assigned prior to the Effective Date or otherwise the subject of a motion or notice to assume or assume and assign filed on or before the Effective Date, and that were not previously rejected, shall be rejected as of the Effective Date in accordance with the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code. Entry of the Confirmation Order by the Bankruptcy Court shall constitute approval of such assumptions or assumptions and assignments and rejections pursuant to sections 365 and 1123 of the Bankruptcy Code. Each Reorganized HGE Contract or Lease assumed or assumed and assigned pursuant to the Plan shall vest or re-vest in and be fully enforceable by Reorganized HGE in accordance with its terms, except as modified by the provisions of the Plan or any order of the Bankruptcy Court authorizing and providing for its assumption or assumption and assignment or applicable federal law. **Claims for rejection damages must be filed in accordance with the provisions of Article 9.7 of the Plan.**

Obtaining Solicitation Materials. If you would like to obtain a copy of the Disclosure Statement Order, the Plan and Disclosure Statement, the Solicitation Procedures, or related documents, such materials are available free of charge by: (a) accessing the Debtors' restructuring at www.veritaglobal.net/HigherGround; (b) writing to c/o KCC dba Verita, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245; (c) calling (888) 733-1431 (U.S. and Canada toll free) or (310) 751-2632 (international) and requesting to speak with a member of the solicitation group; or (d) submitting an inquiry via online form at www.veritaglobal.net/HigherGround/Inquiry. You may also obtain copies of any pleadings filed in the Chapter 11 Cases for a fee via PACER at https://ecf.txnb.uscourts.gov/.

The Plan Supplement. The Debtors will file the Plan Supplement (as defined in the Plan) on or before **November 10, 2025**. The Plan Supplement may be downloaded from the Debtors'

restructuring website at www.veritaglobal.net/HigherGround. You may also obtain copies of the Plan Supplement for a fee via PACER at https://ecf.txnb.uscourts.gov.

Binding Nature of the Plan:

If confirmed, the Plan shall bind all Holders of Claims and Interests to the maximum extent permitted by applicable law, whether or not such Holder will receive or retain any property or interest in property under the Plan, has filed a Proof of Claim in the Chapter 11 Cases or failed to vote to accept or reject the Plan or voted to reject the Plan.

DATED: [•], 2025

Respectfully submitted by:

/s/ draft

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COUNSEL TO DEBTORS AND DEBTORS IN POSSESSION

EXHIBIT A

WebEx Hearing Instructions
Judge Michelle V. Larson

Pursuant to Clerk's Notice 2024-01 issued by the Court on May 14, 2024, certain hearings before Judge Michelle V. Larson will be conducted by WebEx videoconference.

For WebEx Video Participation/Attendance:

Link: https://us-courts.webex.com/meet/larson

Meeting Number: 23014761957

For WebEx Telephonic Only Participation/Attendance:

Dial-In: 1.650.479.3207
Access code: 2301 476 1957

Participation/Attendance Requirements:

- Counsel and other parties in interest who plan to actively participate in the hearing are encouraged to attend the hearing in the WebEx video mode using the WebEx video link above. Counsel and other parties in interest who will not be seeking to introduce any evidence at the hearing and who wish to attend the hearing in a telephonic only mode may attend the hearing in the WebEx telephonic only mode using the WebEx dial-in and meeting ID above.
- Attendees should join the WebEx hearing at least 10 minutes prior to the hearing start time. Please be advised that a hearing may already be in progress. During hearings, participants are required to keep their lines on mute at all times that they are not addressing the Court or otherwise actively participating in the hearing. **The Court reserves the right to disconnect or place on permanent mute any attendee that causes any disruption to the proceedings**. For general information and tips with respect to WebEx participation and attendance, please see Clerk's Notice 20-04: https://www.txnb.uscourts.gov/sites/txnb/files/hearings/Webex%20Information%20and%20Tips_0.pdf
- **Unless the Court orders otherwise, witnesses are required to attend the hearing in the WebEx video mode and live testimony will only be accepted from witnesses who have the WebEx video function activated**. Telephonic testimony without accompanying video will not be accepted by the Court.
- All WebEx hearing attendees are required to comply with Judge Larson's Telephonic and Videoconference Hearing Policy (included within Judge Larson's Judge-Specific Guidelines): https://www.txnb.uscourts.gov/content/judge-michelle-v-larson-0

Exhibit Requirements:

- Any party intending to introduce documentary evidence at the hearing must file an exhibit list in the case prior to the hearing, with a true and correct copy of each designated exhibit filed as a separate, individual attachment thereto so that the Court and all participants have ready access to all designated exhibits.
- If the number of pages of such exhibits exceeds 100, then such party must also deliver two (2) sets of such exhibits in exhibit binders to the Court by no later than twenty-four (24) hours in advance of the hearing.

Notice of Hearing Content and Filing Requirements:

IMPORTANT: For all hearings that will be conducted by WebEx only:

- The Notice of Hearing filed in the case and served on parties in interest must: (1) provide notice that the hearing will be conducted by WebEx videoconference only, (2) provide notice of the above WebEx video participation/attendance link, and (3) attach a copy of these WebEx Hearing Instructions or provide notice that they may be obtained from Judge Larson's hearing/calendar site: https://www.txnb.uscourts.gov/judges-info/hearing-dates/judge-larson-hearing-dates

- When electronically filing the Notice of Hearing via CM/ECF select "at https://us-courts.webex.com/meet/larson" as the location of the hearing (note: this option appears immediately after the first set of Wichita Falls locations). Do not select Judge Larson's Dallas courtroom as the location for the hearing.

- **Notice to Members of the Public.** While the Judicial Conference of the United States relaxed its broadcasting policies during the COVID-19 Pandemic due to restrictions placed on in-person attendance at hearings and trials, these policies will expire and no longer be in effect after September 21, 2023. As a result, after September 21, 2023, remote ***video*** access to Court hearings shall ***only be available for case participants*** (parties-in-interest and their professionals) and non-case participants are not permitted to attend any hearing by remote *video* means. In certain circumstances, non-case participants may be permitted to attend proceedings by remote *audio* means, but only if no witness testimony is to be provided. The presiding judge may take any action deemed necessary or appropriate to address any unauthorized remote attendance at a hearing or trial. For the avoidance of doubt, members of the public will continue to generally be permitted to attend proceedings in person, in the courtroom.

EXHIBIT 3

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COUNSEL TO DEBTORS AND DEBTORS IN POSSESSION

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtor.	§	(Jointly Administered)

NOTICE OF (I) COMBINED HEARING ON THE FINAL APPROVAL OF THE DISCLOSURE STATEMENT, CONFIRMATION OF THE CHAPTER 11 PLAN, AND RELATED MATTERS, AND (II) OBJECTION DEADLINES AND SUMMARY OF THE CHAPTER 11 PLAN

THE BANKRUPTCY COURT HAS GRANTED THE SCHEDULING ORDER AUTHORIZING THE DEBTORS TO SOLICIT VOTES TO ACCEPT OR REJECT THE PLAN FROM HOLDERS OF CLAIMS IN VOTING CLASSES

HOLDERS OF SUCH CLAIMS HAVE UNTIL NOVEMBER 17, 2025, AT 5:00 P.M. (PREVAILING CENTRAL TIME) TO VOTE ON THE PLAN BY FOLLOWING THE INSTRUCTIONS ON THEIR BALLOTS

[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 (8558); 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.

TO: ALL HOLDERS OF CLAIMS, HOLDERS OF INTERESTS, AND PARTIES IN INTEREST IN THE ABOVE-CAPTIONED CHAPTER 11 CASES

PLEASE TAKE NOTICE THAT on June 17, 2025 and June 18, 2025 (collectively, the "**Petition Date**"), Higher Ground Education, Inc. and its affiliated debtors and debtors in possession (together, the "**Debtors**"), commenced cases (the "**Chapter 11 Cases**") under chapter 11 of title 11 of the United States Code (the "**Bankruptcy Code**") in the United States Bankruptcy Court for the Northern District of Texas (the "**Bankruptcy Court**"). After the Petition Date, the Debtors filed the *Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* (as amended, supplemented, or otherwise modified from time to time, the "**Plan**") [Docket No. 549], attached as **Exhibit A** to the *Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* (as amended, supplemented, or otherwise modified from time to time, the "**Disclosure Statement**") [Docket No. 551].[2] On [●], 2025, the Bankruptcy Court entered the *Order (I) Scheduling a Combined Hearing on (A) Adequacy Of Disclosure Statement and (B) Plan Confirmation; (II) Fixing Deadlines Related to Disclosure Statement Approval and Plan Confirmation; (III) Approving (A) Solicitation and Voting Procedures, (B) Form and Manner of Combined Hearing Notice and Objection Deadline, and (C) Notice Of Non-Voting Status; (IV) Conditionally Approving The Disclosure Statement, and (V) Granting Related Relief* [Docket No. ●] (the "**Scheduling Order**").

PLEASE TAKE FURTHER NOTICE THAT copies of the Plan, Disclosure Statement, Restructuring Support Agreement, and related documents are available (a) for a fee via PACER at https://pacer.uscourts.gov/ (PACER login required); (b) for free at the Clerk of the Bankruptcy Court between the hours of 8:00 a.m. and 4:00 p.m., (prevailing Central Time); or (c) for free via the Debtors' restructuring website, www.veritaglobal.net/HigherGround, maintained by the Debtors' Voting Agent. Solicitation documents in paper format will also be provided, free of charge, upon request of the Voting Agent via (i) telephone at (888) 733-1431 (U.S./Canada, toll free) or +1 (310) 751-2632 (international, toll) or (ii) email at www.veritaglobal.net/HigherGround/Inquiry (with "HGE Solicitation Inquiry" in the subject line).

PLEASE TAKE FURTHER NOTICE THAT a combined hearing to consider final approval of the Disclosure Statement on a final basis and confirmation of the Plan and any objections thereto will be held before the Honorable Michelle V. Larson, United States Bankruptcy Judge, in Courtroom #2, Earle Cabell Federal Building, 1100 Commerce St., 14th Floor, Dallas, TX 75242-1496, on **November 24, 2025 at 1:30 p.m. (prevailing Central Time)**, subject to the Court's availability (the "**Combined Hearing**"). Please be advised that the Combined Hearing may be continued from time to time by the Bankruptcy Court or the Plan Proponents without further notice other than by such adjournment being announced in open court or by a notice

[2] Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Plan or Disclosure Statement, as applicable. The statements contained herein are summaries of the provisions contained in the Plan and Disclosure Statement and do not purport to be precise or complete statements of all the terms and provisions of the Plan or documents referred to therein. To the extent there is a discrepancy between the terms herein and the Plan or Disclosure Statement, the Plan or Disclosure Statement, as applicable, shall govern and control.

of adjournment filed with the Bankruptcy Court and served on other parties entitled to notice. The Plan Proponents expect to meet the requirements for confirmation of the Plan and for Reorganized HGE to emerge from bankruptcy shortly after the Combined Hearing.

PLEASE TAKE FURTHER NOTICE THAT any objections to final approval of the Disclosure Statement and/or confirmation of the Plan (each, an "**Objection**") must be filed with the Clerk of the Bankruptcy Court no later than **5:00 p.m. (prevailing Central Time) on November 17, 2025** (the "**Objection Deadline**"). Further, any Objection must: (a) be in writing; (b) comply with the Federal Rules of Bankruptcy Procedure and the Local Rules for the Northern District of Texas; (c) state the name and address of the objecting party and the amount and nature of the Claim or Interest owned or beneficially owned by such entity or individual; (d) state with particularity the legal and factual bases for such Objections, and, if practicable, a proposed modification to the Plan or Disclosure Statement that would resolve such Objections; and (e) be served on the Notice Parties on or before the Objection Deadline. **Any Objection that fails to comply with the requirements set forth in the Scheduling Order may not be considered and may be overruled.**

UNLESS AN OBJECTION IS TIMELY SERVED AND FILED IN ACCORDANCE WITH THIS NOTICE IT MAY NOT BE CONSIDERED BY THE BANKRUPTCY COURT.

CRITICAL INFORMATION REGARDING INJUNCTIONS, EXCULPATIONS, AND RELEASES

ARTICLE 10 OF THE PLAN CONTAINS RELEASE, EXCULPATION, INJUNCTION, AND RELATED PROVISIONS, AND ARTICLE 10.3 OF THE PLAN CONTAINS THIRD-PARTY RELEASES. THUS, YOU ARE ADVISED TO REVIEW AND CONSIDER THE PLAN CAREFULLY BECAUSE YOUR RIGHTS MAY BE AFFECTED THEREUNDER. HOLDERS OF CLAIMS ARE DEEMED TO NOT GRANT THE THIRD-PARTY RELEASES SET FORTH IN ARTICLE 10.3 OF THE PLAN SOLELY TO THE EXTENT A HOLDER AFFIRMATIVELY OPTS OUT OF SUCH GRANT BY COMPLETING AND RETURNING THE OPT-OUT FORM ON OR BEFORE NOVEMBER 17, 2025, AT 5:00 P.M. (PREVAILING CENTRAL TIME).

YOU ARE ADVISED TO CAREFULLY REVIEW AND CONSIDER THE PLAN, INCLUDING THE DISCHARGE, RELEASE, EXCULPATION, AND INJUNCTION PROVISIONS, AS YOUR RIGHTS MIGHT BE AFFECTED.

EXHIBIT 4

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COUNSEL TO DEBTORS AND DEBTORS IN POSSESSION

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtor.	§	(Jointly Administered)

BALLOT FOR VOTING TO ACCEPT OR REJECT THE FIRST AMENDED JOINT CHAPTER 11 PLAN OF REORGANIZATION OF HIGHER GROUND EDUCATION, INC., ITS AFFILIATED DEBTORS, AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS

HOLDERS OF CLASS [•] CLAIMS SHOULD READ THIS ENTIRE BALLOT BEFORE COMPLETING.

FOR YOUR VOTE TO BE COUNTED, THIS BALLOT MUST BE COMPLETED, EXECUTED, AND RETURNED SO AS TO BE ACTUALLY RECEIVED BY THE CLAIMS AND NOTICING AGENT BY NOVEMBER 17, 2025, AT 5:00 P.M. (PREVAILING CENTRAL TIME) (THE "VOTING DEADLINE"). IF THIS BALLOT IS NOT PROPERLY COMPLETED, EXECUTED, AND RECEIVED BY THE CLAIMS AND

[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 (8558); 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.

NOTICING AGENT ON OR BEFORE THE VOTING DEADLINE, THEN THE VOTES TRANSMITTED BY THIS BALLOT WILL NOT BE COUNTED.

YOU CAN OBTAIN COPIES IN PAPER FORMAT OF ANY SOLICITATION MATERIALS (A) FREE OF CHARGE BY (I) ACCESSING THE DEBTORS' RESTRUCTURING WEBSITE AT www.veritaglobal.net/HigherGround; (II) WRITING TO HIGHER GROUND EDUCATION, INC., ET AL., BALLOT PROCESSING, C/O KCC DBA VERITA, 222 N. PACIFIC COAST HIGHWAY, SUITE 300, EL SEGUNDO, CA 90245; (III) CALLING (888) 733-1431 (U.S. and Canada toll free) or (310) 751-2632 (international) AND REQUESTING TO SPEAK WITH A MEMBER OF THE SOLICITATION GROUP; OR (IV) SUBMITTING AN INQUIRY VIA ONLINE FORM AT www.veritaglobal.net/HigherGround/Inquiry; OR (B) FOR A FEE VIA PACER AT HTTPS://ECF.TXNB.USCOURTS.GOV/.

Higher Ground Education, Inc. ("**HGE**") and its affiliated debtors and debtors in possession (collectively, the "**Debtors**") in the above-captioned chapter 11 cases (the "**Chapter 11 Cases**") are soliciting votes with respect to the *Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 549] (as may modified, amended, or supplemented from time to time, the "**Plan**"). The United States Bankruptcy Court for the Northern District of Texas (the "**Court**") has conditionally approved that certain *Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 551] (the "**Disclosure Statement**") as containing adequate information pursuant to section 1125 of the Bankruptcy Code, by entry of an order on [•], 2025 [Docket No. •] (the "**Disclosure Statement Order**").[2] The Court's approval of the Disclosure Statement does not indicate approval of the Plan by the Court.

THIS PACKAGE INCLUDES A BLACK USB THAT CONTAINS COPIES OF THE DISCLOSURE STATEMENT, PLAN, THE SCHEDULING ORDER, AND SOLICITATION PROCEDURES.

You are receiving this Ballot because you are a Holder of a Class [•] Claim as of **September 1, 2025** (the "**Voting Record Date**"). Under the terms of the Plan, Holders of Class [•] Claims are entitled to vote to accept or reject the Plan.

If the Plan is confirmed by the Court, it will be binding on you whether or not you vote or if you vote to reject the Plan. To have your vote counted, you must complete, sign, and return this Ballot by **November 17, 2025, at 5:00 p.m. (prevailing Central Time)** (the "**Voting Deadline**").

ARTICLE 10 OF THE PLAN CONTAINS RELEASE, EXCULPATION, AND INJUNCTION PROVISIONS, AND ARTICLE 10.3 CONTAINS THIRD-PARTY RELEASES. INCLUDED IN ITEM 3 OF THIS BALLOT IS AN OPT-OUT RELEASE

[2] Capitalized terms used but not otherwise defined herein shall have the same meanings set forth in the Plan, Disclosure Statement, or Disclosure Statement Order, as applicable.

RELATED TO THE THIRD-PARTY RELEASE BY HOLDERS OF CLAIMS SET FORTH IN ARTICLE 10.3 OF THE PLAN.

YOU MAY CHECK THE BOX BELOW TO ELECT TO NOT GRANT THE THIRD-PARTY RELEASES CONTAINED IN ARTICLE 10.3 OF THE PLAN. YOU WILL NOT BE CONSIDERED A "RELEASING PARTY" UNDER THE PLAN ONLY IF YOU CHECK THE BOX IN ITEM 3 AND SUBMIT THE OPT-OUT FORM BY THE VOTING DEADLINE. THE ELECTION TO NOT GRANT THE THIRD-PARTY RELEASE IS AT YOUR OPTION.

BY OPTING OUT OF THE RELEASES SET FORTH IN ARTICLE 10.3 OF THE PLAN, YOU WILL NOT HAVE THE BENEFIT OF OBTAINING THE RELEASES SET FORTH IN ARTICLE 10.3 OF THE PLAN TO THE EXTENT YOU ARE A RELEASING PARTY IN CONNECTION THEREWITH.

PLEASE BE ADVISED THAT YOUR DECISION TO OPT OUT AND NOT GRANT THE THIRD-PARTY RELEASES CONTAINED IN ARTICLE 10.3 DOES NOT AFFECT THE AMOUNT OF DISTRIBUTION YOU WILL RECEIVE UNDER THE PLAN. SPECIFICALLY, YOUR RECOVERY UNDER THE PLAN WILL BE THE SAME IF YOU OPT OUT.

Your rights are further described in the Plan and Disclosure Statement and related materials, which were included in the package (the "**Solicitation Package**") you are receiving with this Ballot. If you would like paper copies of the Plan and Disclosure Statement and other materials, or if you need to obtain additional Solicitation Packages, you may obtain them (a) at no charge from Kurtzman Carson Consultants, LLC d/b/a Verita Global (the "**Claims and Noticing Agent**") by: () accessing the Debtors' restructuring website at www.veritaglobal.net/HigherGround; (b) writing to Higher Ground Claims Processing Center, Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, California 90245; (c) calling (888) 733-1431 (U.S. and Canada toll free) or (310) 751-2632 (international); or (d) submitting an inquiry via online form at www.veritaglobal.net/HigherGround/Inquiry.; or (e) for a fee via PACER at https://ecf.txnb.uscourts.gov/.

This Ballot may not be used for any purpose other than for casting votes to accept or reject the Plan, opting out of the Releases by Holders of Claims, and making certain certifications with respect to the Plan. If you believe you have received this Ballot in error, or if you believe that you have received the wrong Ballot, please contact the Claims and Noticing Agent immediately at the address or telephone number set forth above.

You should review the Disclosure Statement, the Plan, and the instructions contained herein before you vote. You may wish to seek legal advice concerning the Plan and the Plan's classification and treatment of your Claim. Your Claim has been placed in Class [•] under the Plan. If you hold Claims in more than one Class, you will receive a ballot for each Class in which you are entitled to vote. **THE DEBTORS AND THE CLAIMS AND NOTICING AGENT ARE NOT AUTHORIZED TO PROVIDE, AND WILL NOT PROVIDE, LEGAL ADVICE.**

Instructions for Completing Ballots

1. The Debtors are soliciting the votes of Holders of Claims with respect to the Plan. **PLEASE READ THE PLAN AND DISCLOSURE STATEMENT CAREFULLY BEFORE COMPLETING THE BALLOT**.

2. The Plan can be confirmed by the Court and thereby made binding upon you if it is accepted by the Holders of at least two-thirds in total dollar amount and more than one-half in number of Claims that actually vote on the Plan and if the Plan otherwise satisfies the requirements for confirmation provided by section 1129(a) of the Bankruptcy Code. The Court may confirm the Plan and thereby bind you by the terms of the Plan. Please review the Disclosure Statement for more information.

3. To ensure your Ballot is counted, you **must** complete and submit this Ballot as instructed herein. **Ballots will not be accepted by electronic mail or facsimile**.

4. If you believe you have received the wrong Ballot, you should contact the Claims and Noticing Agent immediately at the address, telephone number, or email address set forth below.

5. **Use of Ballot**. To ensure that your Ballot is counted, you must: (a) complete your Ballot in accordance with these instructions; (b) clearly indicate your decision either to accept or reject the Plan in the boxes provided in Item 2 of the Ballot; and (c) clearly sign and submit your Ballot as instructed herein.

6. Your Ballot **must** be returned to the Claims and Noticing Agent so as to be actually received by the Claims and Noticing Agent on or before the Voting Deadline. The Voting Deadline is **November 17, 2025, at 5:00 p.m. (prevailing Central Time)**.

7. If a Ballot is received after the Voting Deadline and if the Voting Deadline is not extended, it may be counted only in the sole and absolute discretion of the Plan Proponents. Additionally, the following Ballots will not be counted:

   a. any Ballot that partially rejects and partially accepts the Plan;

   b. Ballots sent to the Debtors, the Debtors' agents (other than the Claims and Noticing Agent), or to the Debtors' financial or legal advisors, and if so sent, will not be counted;

   c. any Ballot that is illegible or contains insufficient information to permit the identification of the Holder of the Claim;

   d. Ballots sent by electronic mail or facsimile;

   e. any Ballot cast by a person who does not hold, or represent a person that holds, a Claim in Class [●];

   f. any Ballot submitted by a Holder not entitled to vote pursuant to the Plan;

g. any unsigned Ballot (for the avoidance of doubt, Ballots validly submitted through the E-Ballot Portal will be deemed signed);

h. any non-original Ballot (for the avoidance of doubt, Ballots validly submitted through the E-Ballot Portal will be deemed original); and/or

i. any Ballot not marked to accept or reject the Plan, or any Ballot marked both to accept the Plan.

8. The method of delivery of Ballots to the Claims and Noticing Agent is at the election and risk of each Holder of a Class [●] Claim. Except as otherwise provided herein, such delivery will be deemed made only when the Claims and Noticing Agent actually receives the originally executed Ballot. In all cases, Holders should allow sufficient time to ensure timely delivery.

9. If multiple Ballots are received from the same Holder of a Class [●] Claim with respect to the same Holder of a Class [●] Claim prior to the Voting Deadline, the latest, timely received, and properly completed Ballot will supersede and revoke any earlier received Ballots.

10. You must vote all of your Holder of a Class [●] Claim either to accept or reject the Plan and may not split your vote.

11. This Ballot does **not** constitute, and shall not be deemed to be, (a) a Proof of Claim or (b) an assertion or admission of a Claim.

12. **Please be sure to sign and date your Ballot.** If you are signing a Ballot in your capacity as a trustee, executor, administrator, guardian, attorney in fact, officer of a corporation, or otherwise acting in a fiduciary or representative capacity, you must indicate such capacity when signing and, if required or requested by the Claims and Noticing Agent, the Debtors, or the Court, must submit proper evidence to the requesting party to so act on behalf of such Holder. In addition, please provide your name and mailing address if it is different from that set forth on the attached mailing label or if no such mailing label is attached to the ballot.

IF YOU HAVE ANY QUESTIONS REGARDING THIS BALLOT, THESE VOTING INSTRUCTIONS, OR THE PROCEDURES FOR VOTING, PLEASE CALL THE CLAIMS AND NOTICING AGENT AT:

U.S. TOLL FREE: (888) 733-1431
INTERNATIONAL: (310) 751-2632
EMAIL: www.veritaglobal.net/HigherGround/Inquiry

PLEASE SUBMIT YOUR BALLOT PROMPTLY

IF THE CLAIMS AND NOTICING AGENT DOES NOT ACTUALLY RECEIVE THIS BALLOT ON OR BEFORE THE VOTING DEADLINE, WHICH IS ON NOVEMBER 17, 2025, AT 5:00 P.M. (PREVAILING CENTRAL TIME), AND IF THE VOTING DEADLINE IS NOT EXTENDED, YOUR VOTE TRANSMITTED HEREBY MAY BE COUNTED ONLY IN THE DISCRETION OF THE PLAN PROPONENTS.

Item 1. Amount of Claim.

The undersigned hereby certifies that as of the Voting Record Date, the undersigned was the Holder of a Class [•] Claim(s) in the following aggregate unpaid principal amount:

Voting Class	Description	Amount
Class [•]	[•]	$[•]

Item 2. Vote on the Plan.

The Holder of the Class [•] Claim set forth in Item 1 votes to (please check only one box):

☐ **ACCEPT** (vote FOR) the Plan	☐ **REJECT** (vote AGAINST) the Plan

Item 3. Important information regarding the Third-Party Release and Opt-Out Rights.

Article 10.3 of the Plan contains the following Third-Party Releases:

Notwithstanding anything contained herein or the Confirmation Order to the contrary, pursuant to section 1123(b) of the Bankruptcy Code, to the maximum extent permitted by applicable law, in exchange for good and valuable consideration, including the obligations of the Debtors under this Plan and the contributions and services of the Released Parties in facilitating the reorganization of the Debtors and implementation of the Plan, the adequacy of which is hereby confirmed, on and after the Effective Date, each Released Party, is hereby conclusively, absolutely, unconditionally, irrevocably and forever, released, waived, and discharged by each and all of the Releasing Parties, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other Entities who may purport to assert any Cause of Action, directly or derivatively, by, through, for, or because of the foregoing Entities, from any and all claims and Causes of Action whatsoever (including any derivative claims, asserted or assertable on behalf of any of the Debtors, Reorganized HGE, and their Estates), obligations, rights, suits, or damages, whether liquidated or unliquidated, fixed, or contingent, matured, or unmatured, known or unknown, foreseen or unforeseen, asserted or unasserted, accrued or unaccrued, existing or herein after arising, whether in law or equity, whether sounding in tort or contract, whether arising under federal or state statutory or common law, or any other applicable international, foreign, or domestic law, rule, statute, regulation, treaty, right, duty, requirement, or otherwise, that such Holders or their Estates, Affiliates, heirs, executory, administrators, successors, assigns, managers, accountants, attorneys, representatives, consultants, agents, and any other Persons claiming under or through them would have would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the Holder of any Claim against, or Interest in, the Debtors, Reorganized HGE, and their Estates, including without limitation, based on or relating to, or in any manner arising from, in whole or in part, among other things, the Debtors or their Estates (including the capital structure, management, ownership, or operation thereof), the

Chapter 11 Cases, the Plan, the RSA, Reorganized HGE (including the capital structure, management, ownership, or operation thereof), the purchase, sale, or rescission of any Security of the Debtors, Reorganized HGE, and their Estates, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in this Plan, the business or contractual arrangements or interaction between or among any Debtor and any Released Party, the operations and financings in respect of the Debtors (whether before or after the Petition Date), the distribution of any Cash or other property of the Debtors to any Released Party, the assertion of enforcement of rights or remedies against the Debtors, the restructuring of any Claim or Interest before or during the Chapter 11 Cases including all prior recapitalizations, restructurings, or refinancing efforts and transactions, any Securities issued by the Debtors and the ownership thereof, the Debtors' in- or out-of-court restructuring efforts, intercompany transactions, the decision to file the Chapter 11 Cases, any related adversary proceedings, the formulation, documentation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Disclosure Statement, this Plan, the Plan Supplement, the RSA, the DIP Loans, DIP Financing Documents, or any Definitive Document, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of Consummation, the administration and implementation of this Plan, including the issuance or distribution of Securities pursuant to this Plan, or the distribution of property under this Plan or any other related agreement, or upon any other act, or omission, transaction, agreement, event, or other occurrence taking place on or before, in respect of the foregoing clause, the Effective Date; provided that the provisions of this Third-Party Release shall not operate to waive, release, or otherwise impair any Causes of Action arising from willful misconduct, actual or criminal fraud, or gross negligence of such applicable Released Party as determined by the Final Order of the Bankruptcy Court or any other court of competent jurisdiction.

In exchange for the foregoing Third-Party Release of the Settlement Parties, the Settlement Parties, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other entities who may purport to assert any causes of action, directly or derivatively, by, through, for, or because of the foregoing entities, shall be deemed to have released, and shall be permanently enjoined from any prosecution or attempted prosecution of, any and all claims, causes of action, interests, damages, remedies, demands, rights, actions, suits, debts, sums of money, obligations, judgments, liabilities, accounts, defenses, offsets, counterclaims, crossclaims, powers, privileges, licenses, liens, indemnities, guaranties, and franchises of any kind or character whatsoever, whether known or unknown, foreseen or unforeseen, now existing or hereafter arising, contingent or non-contingent, liquidated or unliquidated, choate or inchoate, secured or unsecured, assertable, directly or derivatively, matured or unmatured, suspected or unsuspected, in contract, tort, law, equity, or otherwise, which any of them has or may have against the Releasing Parties. For the avoidance of doubt, the Settlement Parties, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other entities who may purport to assert any causes of action, directly or derivatively, by, through, for, or because of the foregoing entities, shall be deemed to have released, and shall be permanently enjoined from any prosecution or attempted prosecution of, any and all claims, causes of action, interests, damages, remedies, demands, rights, actions, suits, debts, sums of money, obligations, judgments, liabilities, accounts, defenses, offsets, counterclaims,

crossclaims, powers, privileges, licenses, liens, indemnities, guaranties, and franchises of any kind or character whatsoever, whether known or unknown, foreseen or unforeseen, now existing or hereafter arising, contingent or non-contingent, liquidated or unliquidated, choate or inchoate, secured or unsecured, assertable, directly or derivatively, matured or unmatured, suspected or unsuspected, in contract, tort, law, equity, or otherwise, which any of them has or may have against the other Settlement Parties.

Notwithstanding anything to the contrary in the foregoing, the Released Parties do not, pursuant to the releases set forth above, release: (a) any Debtors' Retained Causes of Action; (b) any post-Effective Date obligations of any Person or Entity under this Plan, the Confirmation Order, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement this Plan or transactions thereunder; or (c) the rights of any Holder of Allowed Claims or Interests to receive distributions under this Plan.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of the Third-Party Release, which includes by reference each of the related provisions and definitions contained in this Plan, and further, shall constitute the Bankruptcy Court's finding that the Third-Party Release is: (a) consensual; (b) essential to the Confirmation of this Plan; (c) given in exchange for the good and valuable consideration provided by the Released Parties, including the Released Parties' contributions to facilitating the transactions contemplated in the Plan and implementing this Plan; (d) in the best interests of the Debtors and their Estates; (e) fair, equitable, and reasonable; (f) given and made after due notice and opportunity for a hearing; and (g) a bar to any of the Releasing Parties asserting any Claim or Cause of Action released pursuant to the Third-Party Release.

Article 1 of the Plan contains the following definitions:

"**Consenting Creditors**" means, collectively, the following, in each case in its capacity as such with each being a "Consenting Creditor": (a) all Holders of Claims or Interests that vote to accept or are deemed to accept the Plan and who do not check the box on the applicable form to affirmatively opt out of the releases contained in Article 10.3; and (b) all Holders of Claims or Interests that abstain from voting on the Plan, vote to reject the Plan, or are deemed to reject the Plan and who do not (i) check the box on the applicable form to affirmatively opt out of the releases contained in Article 10.3 or (ii) object to the Plan in respect of the releases.

"**Related Parties**" means, with respect to any Entity, in each case in its capacity as such with respect to such Entity, (a) such Entity's current and former Affiliates and (b) such Entity's and such Entity's current and former Affiliates' directors, managers, officers, members of any Governing Body, equity holders (regardless of whether such interests are held directly or indirectly), affiliated investment funds or investment vehicles, managed accounts or funds, predecessors, successors, assigns (whether by operation of Law or otherwise), direct or indirect parent entities and/or subsidiaries, current, former, and future associated entities, managed or advised entities, accounts or funds, partners, limited partners, general partners, principals, members, management companies, fund advisors or managers, fiduciaries, employees, agents (including any disbursing agent), financial advisors, attorneys, accountants, consultants, investment bankers, representatives, and other professionals.

"**Released Parties**" means each of, and in each case in their capacity as such: (a) the Debtors; (b) the Independent Director; (c) Reorganized HGE; (d) the Committee and its members; (e) the Liquidating Trustee; (f) the Settlement Parties; (g) each current and former Affiliate of each Person in clause (a) through the following clause (f), but only in their capacity as such; and (h) each Related Party of each Entity in clause (a) through (f), but only in their capacity as such; provided, however, that for the avoidance of doubt, the Non-Released D&Os shall not be a Released Party under this Plan except as may be provided under a D&O Claim Resolution.

"**Releasing Parties**" means each of, and in each case in their capacity as such: (a) the Debtors; (b) Reorganized HGE; (c) the Committee; (d) the Liquidating Trustee; (e) the Settlement Parties; (f) the Consenting Creditors; (g) current and former Affiliates of each Entity in clause (a) through the following clause (f) for which such Entity is legally entitled to bind such Affiliates to the releases contained in this Plan under applicable Law or that have otherwise received proper notice of this Plan; and (h) each Related Party of each Entity in clause (a) through this clause (f) for which such Entity is legally entitled to bind such Related Party to the releases contained in this Plan under applicable Law or that have otherwise received proper notice of this Plan; provided, however, that for the avoidance of doubt, the Non-Released D&Os shall not be a Releasing Party under this Plan except as may be provided under a D&O Claim Resolution. Notwithstanding the foregoing, and for the avoidance of doubt, no party shall be a Releasing Party to the extent that such party did not receive proper notice and service of a Third-Party Release opt-out form.

YOU MAY CHECK THE BOX BELOW TO NOT GRANT THE THIRD-PARTY RELEASES CONTAINED IN ARTICLE 10.3 OF THE PLAN. YOU WILL NOT BE CONSIDERED A "RELEASING PARTY" UNDER THE PLAN ONLY IF YOU CHECK THE BOX BELOW AND SUBMIT THE OPT-OUT FORM BY THE VOTING DEADLINE. THE ELECTION TO NOT GRANT THE THIRD-PARTY RELEASE IS AT YOUR OPTION.

PLEASE BE ADVISED THAT BY OPTING OUT OF THE RELEASES SET FORTH IN ARTICLE 10.3 OF THE PLAN, YOU WILL NOT HAVE THE BENEFIT OF OBTAINING THE RELEASES SET FORTH IN ARTICLE 10.3 OF THE PLAN TO THE EXTENT YOU ARE A RELEASING PARTY IN CONNECTION THEREWITH. YOUR DECISION TO OPT OUT AND NOT GRANT THE RELEASES CONTAINED IN ARTICLE 10.3 DOES NOT AFFECT THE AMOUNT OF DISTRIBUTION YOU WILL RECEIVE UNDER THE PLAN. SPECIFICALLY, YOUR RECOVERY UNDER THE PLAN WILL BE THE SAME IF YOU OPT OUT.

The Holder of the Class [•] Claim against the Debtors set forth in Item 1 elects to:
☐ **OPT OUT** of the Third-Party Release set forth in Article 10.3 of the Plan

Item 4. Certifications.

By Signing this Ballot, the undersigned certifies to the Court and the Debtors that:

1. as of the Voting Record Date, the undersigned is either: (a) the Holder of the Class [•] Claim(s) being voted or (b) an authorized signatory of such Holder;

2. it has received the Solicitation Package and acknowledges that the solicitation is being made pursuant to the terms and conditions set forth therein;

3. it has cast the same vote with respect to all Class [•] Claims held by it or the Holder on whose behalf it is submitting this Ballot, as applicable;

4. no other Ballots with respect to the amount of the Class [•] Claim(s) identified in Item 1 have been cast or, if any other Ballots have been cast with respect to such Claim(s), then any such Ballots dated earlier are hereby revoked;

5. it acknowledges that a vote to accept the Plan constitutes an acceptance of the treatment of the Class [•] Claim(s) held by it or the Holder on whose behalf it is submitting this Ballot, as applicable;

6. it understands and, if accepting the Plan, agrees with the treatment provided under the Plan for the Class [•] Claim(s) held by it or the Holder on whose behalf it is submitting this Ballot, as applicable;

7. it understands that, if it casts a vote to accept or reject the Plan and does not complete the Release Opt-Out in Item 3, it or the Holder on whose behalf it is submitting this Ballot, as applicable, shall not be a "Releasing Party" under the Plan (unless such Holder is already a "Releasing Party" by virtue of being a "Releasing Party");

8. it acknowledges and understands that (a) if no Holders of Claims eligible to vote in a particular Class vote to accept or reject the Plan, the Plan shall be deemed accepted by the Holders of such Claims in such Class and (b) any Class of Claims that does not have a Holder of an Allowed Claim or a Claim temporarily allowed by the Court as of the date of the Confirmation Hearing may be deemed eliminated from the Plan for purposes of voting to accept or reject the Plan and for purposes of determining acceptance or rejection of the Plan by such Class pursuant to section 1129(a)(8) of the Bankruptcy Code; and

9. it acknowledges and agrees that the Plan Proponents may make conforming changes to the Plan to the extent provided by Bankruptcy Rule 3019 as may be reasonably necessary and that the Debtors will not re-solicit acceptances or rejections of the Plan in the event of such conforming changes.

PLEASE SUBMIT YOUR BALLOT BY ONLY ONE OF THE FOLLOWING METHODS:

Via Paper Ballot. Complete, sign, and date this Ballot and return it (with an original signature) promptly in the envelope provided, or:

If by First Class mail. overnight courier or hand delivery:
Higher Ground Education, Inc., et al., Ballot Processing
c/o KCC dba Verita
222 N. Pacific Coast Highway, Suite 300

El Segundo, CA 90245

OR

Via E-Ballot Portal. Submit your Ballot via the Claims and Noticing Agent's online portal by visiting [•]. Click on the "File a Ballot" section of the Debtors' website and follow the instructions to submit your E-Ballot.

IMPORTANT NOTE: You will need the following information to retrieve and submit your customized E-Ballot:

Unique E-Ballot Password: _____

"E-Balloting" is the sole manner in which Ballots will be accepted via electronic or online transmission. Ballots submitted by facsimile or email will not be counted. Each E-Ballot Password is to be used solely for voting only those Claims described in Item 1 of your electronic Ballot. Please complete and submit an electronic Ballot for each E-Ballot Password you receive, as applicable.

Creditors who cast a Ballot using the E-Ballot Portal should NOT also submit a paper Ballot.

Name of Holder: _____
(Print or Type)
Signature: _____

Name of Signatory:[3] _____
(If other than Holder)
Title: _____
Address: _____
_____
_____
Telephone Number: _____
Email: _____
Date Completed: _____

PLEASE COMPLETE, SIGN, AND DATE THE BALLOT AND RETURN IT PROMPTLY IN ACCORDANCE WITH ONE OF THE APPROVED SUBMISSION METHODS DESCRIBED ABOVE. YOUR BALLOT MUST BE ACTUALLY RECEIVED BY THE

[3] If you are completing this Ballot on behalf of another person or entity, indicate your relationship with such person or entity and the capacity in which you are signing. You may be required to provide additional information or documentation with respect to such relationship.

VOTING DEADLINE, WHICH IS NOVEMBER 17, 2025, AT 5:00 P.M. (PREVAILING CENTRAL TIME).

IF THE CLAIMS AND NOTICING AGENT DOES NOT *ACTUALLY RECEIVE* THIS BALLOT BY NOVEMBER 17, 2025, AT 5:00 P.M. (PREVAILING CENTRAL TIME), AND IF THE VOTING DEADLINE IS NOT EXTENDED, YOUR VOTE TRANSMITTED BY THIS BALLOT MAY BE COUNTED TOWARD CONFIRMATION OF THE PLAN ONLY IN THE DISCRETION OF THE PLAN PROPONENTS.

EXHIBIT 5

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COUNSEL TO DEBTORS AND DEBTORS IN POSSESSION

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtor.	§	(Jointly Administered)

NOTICE OF NON-VOTING STATUS TO HOLDERS OF UNIMPAIRED CLAIMS OR INTERESTS CONCLUSIVELY PRESUMED TO ACCEPT THE PLAN

ARTICLE 10 OF THE PLAN CONTAINS RELEASE, EXCULPATION, AND INJUNCTION PROVISIONS, AND ARTICLE 10.3 CONTAINS THIRD-PARTY RELEASES. THUS, YOU ARE ADVISED TO REVIEW AND CONSIDER THE PLAN CAREFULLY BECAUSE YOUR RIGHTS MIGHT BE AFFECTED THEREUNDER.

HOLDERS OF CLAIMS OR INTERESTS NOT ENTITLED TO VOTE ON THE PLAN AND THAT DO NOT ELECT TO OPT-OUT OF THE THIRD-PARTY RELEASES CONTAINED IN ARTICLE 10.3 OF THE PLAN USING THE ENCLOSED OPT-OUT FORM ON OR BEFORE

[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 (8558); 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.

THE VOTING DEADLINE WILL BE BOUND BY THE THIRD-PARTY RELEASES CONTAINED IN ARTICLE 10.3 OF THE PLAN.

PLEASE BE ADVISED THAT YOUR DECISION TO OPT OUT DOES NOT AFFECT THE AMOUNT OF DISTRIBUTION YOU WILL RECEIVE UNDER THE PLAN. SPECIFICALLY, YOUR RECOVERY UNDER THE PLAN WILL BE THE SAME IF YOU OPT OUT.

THIS NOTICE IS BEING SENT TO YOU FOR INFORMATIONAL PURPOSES ONLY.

On [•], 2025, the United States Bankruptcy Court for the Northern District of Texas (the "**Court**") entered an order [Docket No. •] (the "**Disclosure Statement Order**"): (a) authorizing Higher Ground Education, Inc. ("**HGE**") and its affiliated debtors and debtors in possession (collectively, the "**Debtors**") in the above-captioned chapter 11 cases (the "**Chapter 11 Cases**") to solicit acceptances for the *Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No.549] (as may modified, amended, or supplemented from time to time, the "**Plan**"); (b) conditionally approving the *Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 551] (as may modified, amended, or supplemented from time to time hereafter, including all exhibits and supplements thereto, the "**Disclosure Statement**") as containing "adequate information" pursuant to section 1125 of the Bankruptcy Code; (c) approving the solicitation materials and documents to be included in the solicitation packages (the "**Solicitation Packages**"); and (d) approving procedures for soliciting, receiving, and tabulating votes on the Plan and for filing objections to the Plan (the "**Solicitation Procedures**").

Because of the nature and treatment of your Claim or Interest under the Plan, **you are not entitled to vote on the Plan.** Specifically, under the terms of the Plan, as a Holder of a Claim (as currently asserted against the Debtors) or Interest in the Debtors that is not Impaired and conclusively deemed to have accepted the Plan pursuant to section 1126(f) of the Bankruptcy Code, you are **not** entitled to vote on the Plan.

The hearing at which the Court will consider both final approval of the Disclosure Statement and confirmation of the Plan (the "**Combined Hearing**") will commence on **November 24 , 2025, at 1:30 p.m. (prevailing Central Time)**, before the Honorable Michelle V. Larson, United States Bankruptcy Judge for the Northern District of Texas, U.S. Bankruptcy Court, 1100 Commerce Street, 14th Floor, Courtroom No. 2, Dallas, TX 75242 OR via WEBEX.

PLEASE TAKE FURTHER NOTICE that you may participate in the Combined Hearing in-person or via WEBEX (by video or telephone via the Court's WebEx platform):

- **For WebEx Video Participation/Attendance:**
  Link: https://us-courts.webex.com/meet/larson

- **For WebEx Telephonic Only Participation/Attendance:**
  Dial-In: 1-650-479-3207; Access code: 2301 476 1957

A copy of Judge Larson's WebEx Hearing Instructions is attached hereto as **Exhibit A.**

PLEASE TAKE FURTHER NOTICE that the Combined Hearing will be conducted in a hybrid format: parties may make appearances in the courtroom or via WebEx; *provided, however*, parties who will be offering evidence or participating in examination must make appearances in person in Judge Larson's courtroom; *provided, further*, witnesses may appear remotely/virtually in accordance with Judge Larson's WebEx Hearing Instructions. All parties attending the Hearing, whether in person or via WebEx, should sign in electronically on Judge Larson's webpage. The sign-in sheet may be found at the following: https://www.txnb.uscourts.gov/electronic-appearances-0.

The deadline for filing objections to final approval of the Disclosure Statement and confirmation of the Plan is **November 17, 2025, at 5:00 p.m. (prevailing Central Time)** (the "**Objection Deadline**"). Any objection to the relief sought at the Combined Hearing **must:** (a) be in writing; (b) comply with the Bankruptcy Rules and the Local Rules; (c) state the name and address of the objecting party and the amount and nature of the Claim or Interest beneficially owned by such entity; (d) state with particularity the legal and factual basis for such objections, and, if practicable, a proposed modification to the Plan that would resolve such objections; and (e) be filed with the Court with proof of service thereof and served so as actually to be received on or before the Objection Deadline upon the Debtors and those parties who have filed a notice of appearance in these Chapter 11 Cases.

If you would like to obtain a copy of the Disclosure Statement Order, the Plan, the Disclosure Statement, the Solicitation Procedures, or related documents, you may obtain them (a) at no charge from Kurtzman Carson Consultants, LLC d/b/a Verita Global (the "**Claims and Noticing Agent**") by: (i) accessing the Debtors' restructuring website at www.veritaglobal.net/HigherGround; (ii) writing to Higher Ground Education, Inc., et al. Ballot Processing, c/o KCC dba Verita, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245; (iii) calling the Debtors' restructuring hotline at (888) 733-1431 (U.S./Canada) (toll-free), +1 (310) 751-2632 (International) and requesting to speak with a member of the solicitation group; or (iv) submitting an inquiry to www.veritaglobal.net/HigherGround/Inquiry; or (iv) for a fee via PACER at https://ecf.txnb.uscourts.gov/.

DATED: [•], 2025

Respectfully submitted by:

/s/ draft

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COUNSEL TO DEBTORS
AND DEBTORS IN POSSESSION

RELEASE OPT-OUT FORM

You are receiving this release opt-out form (the "**Opt-Out Form**") because you are or may be a Holder of a Claim or Interest that is not entitled to vote on the *First Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* (as modified, amended, or supplemented from time to time, the "**Plan**"). Except as otherwise set forth in the definition of Releasing Party in the Plan, Holders of Claims or Interests who are not entitled to vote on the Plan are only deemed to not grant the releases to those Releasing Parties set forth in Article 10.3 of the Plan (the "**Third-Party Releases**") if the Holder affirmatively opts out of the Third-Party Releases by completing and returning this form in accordance with the directions herein on or before **November 17, 2025, at 5:00 p.m. (prevailing Central Time)** (the "**Voting Deadline**").

If you believe you are a Holder of a Claim or Interest with respect to the Debtors and choose to opt out of the Third-Party Release set forth in Article 10.3 of the Plan, please promptly complete, sign, and date this Opt-Out Form and return it via first class mail, overnight courier, the Claims and Noticing Agent's online portal, or hand delivery to Kurtzman Carson Consultants, LLC d/b/a Verita Global (the "**Claims and Noticing Agent**") at the address set forth below. Holders are strongly encouraged to submit any Opt-Out Form through the Claims and Noticing Agent's online portal. Parties that submit their Opt-Out Form using the online portal should **NOT** also submit a paper Opt-Out Form.

THIS OPT-OUT FORM MUST BE ACTUALLY RECEIVED BY THE CLAIMS AND NOTICING AGENT BY THE VOTING DEADLINE. IF THE RELEASE OPT-OUT FORM IS RECEIVED AFTER THE VOTING DEADLINE, IT WILL NOT BE COUNTED.

Item 1. Important information regarding the Third-Party Releases.

Article 10.3 of the Plan contains the following Third-Party Releases:

Notwithstanding anything contained herein or the Confirmation Order to the contrary, pursuant to section 1123(b) of the Bankruptcy Code, to the maximum extent permitted by applicable law, in exchange for good and valuable consideration, including the obligations of the Debtors under this Plan and the contributions and services of the Released Parties in facilitating the reorganization of the Debtors and implementation of the Plan, the adequacy of which is hereby confirmed, on and after the Effective Date, each Released Party, is hereby conclusively, absolutely, unconditionally, irrevocably and forever, released, waived, and discharged by each and all of the Releasing Parties, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other Entities who may purport to assert any Cause of Action, directly or derivatively, by, through, for, or because of the foregoing Entities, from any and all claims and Causes of Action whatsoever (including any derivative claims, asserted or assertable on behalf of any of the Debtors, Reorganized HGE, and their Estates), obligations, rights, suits, or damages, whether liquidated or unliquidated, fixed, or contingent, matured, or unmatured, known or unknown, foreseen or unforeseen, asserted or unasserted, accrued or unaccrued, existing or herein after arising, whether in law or equity, whether sounding in tort or contract, whether arising under federal or state statutory or common law, or any other applicable

international, foreign, or domestic law, rule, statute, regulation, treaty, right, duty, requirement, or otherwise, that such Holders or their Estates, Affiliates, heirs, executory, administrators, successors, assigns, managers, accountants, attorneys, representatives, consultants, agents, and any other Persons claiming under or through them would have would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the Holder of any Claim against, or Interest in, the Debtors, Reorganized HGE, and their Estates, including without limitation, based on or relating to, or in any manner arising from, in whole or in part, among other things, the Debtors or their Estates (including the capital structure, management, ownership, or operation thereof), the Chapter 11 Cases, the Plan, the RSA, Reorganized HGE (including the capital structure, management, ownership, or operation thereof), the purchase, sale, or rescission of any Security of the Debtors, Reorganized HGE, and their Estates, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in this Plan, the business or contractual arrangements or interaction between or among any Debtor and any Released Party, the operations and financings in respect of the Debtors (whether before or after the Petition Date), the distribution of any Cash or other property of the Debtors to any Released Party, the assertion of enforcement of rights or remedies against the Debtors, the restructuring of any Claim or Interest before or during the Chapter 11 Cases including all prior recapitalizations, restructurings, or refinancing efforts and transactions, any Securities issued by the Debtors and the ownership thereof, the Debtors' in- or out-of-court restructuring efforts, intercompany transactions, the decision to file the Chapter 11 Cases, any related adversary proceedings, the formulation, documentation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Disclosure Statement, this Plan, the Plan Supplement, the RSA, the DIP Loans, DIP Financing Documents, or any Definitive Document, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of Consummation, the administration and implementation of this Plan, including the issuance or distribution of Securities pursuant to this Plan, or the distribution of property under this Plan or any other related agreement, or upon any other act, or omission, transaction, agreement, event, or other occurrence taking place on or before, in respect of the foregoing clause, the Effective Date; provided that the provisions of this Third-Party Release shall not operate to waive, release, or otherwise impair any Causes of Action arising from willful misconduct, actual or criminal fraud, or gross negligence of such applicable Released Party as determined by the Final Order of the Bankruptcy Court or any other court of competent jurisdiction.

In exchange for the foregoing Third-Party Release of the Settlement Parties, the Settlement Parties, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other entities who may purport to assert any causes of action, directly or derivatively, by, through, for, or because of the foregoing entities, shall be deemed to have released, and shall be permanently enjoined from any prosecution or attempted prosecution of, any and all claims, causes of action, interests, damages, remedies, demands, rights, actions, suits, debts, sums of money, obligations, judgments, liabilities, accounts, defenses, offsets, counterclaims, crossclaims, powers, privileges, licenses, liens, indemnities, guaranties, and franchises of any kind or character whatsoever, whether known or unknown, foreseen or unforeseen, now existing or hereafter arising, contingent or non-contingent, liquidated or unliquidated, choate or inchoate, secured or unsecured,

assertable, directly or derivatively, matured or unmatured, suspected or unsuspected, in contract, tort, law, equity, or otherwise, which any of them has or may have against the Releasing Parties. For the avoidance of doubt, the Settlement Parties, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other entities who may purport to assert any causes of action, directly or derivatively, by, through, for, or because of the foregoing entities, shall be deemed to have released, and shall be permanently enjoined from any prosecution or attempted prosecution of, any and all claims, causes of action, interests, damages, remedies, demands, rights, actions, suits, debts, sums of money, obligations, judgments, liabilities, accounts, defenses, offsets, counterclaims, crossclaims, powers, privileges, licenses, liens, indemnities, guaranties, and franchises of any kind or character whatsoever, whether known or unknown, foreseen or unforeseen, now existing or hereafter arising, contingent or non-contingent, liquidated or unliquidated, choate or inchoate, secured or unsecured, assertable, directly or derivatively, matured or unmatured, suspected or unsuspected, in contract, tort, law, equity, or otherwise, which any of them has or may have against the other Settlement Parties.

Notwithstanding anything to the contrary in the foregoing, the Released Parties do not, pursuant to the releases set forth above, release: (a) any Debtors' Retained Causes of Action; (b) any post-Effective Date obligations of any Person or Entity under this Plan, the Confirmation Order, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement this Plan or transactions thereunder; or (c) the rights of any Holder of Allowed Claims or Interests to receive distributions under this Plan.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of the Third-Party Release, which includes by reference each of the related provisions and definitions contained in this Plan, and further, shall constitute the Bankruptcy Court's finding that the Third-Party Release is: (a) consensual; (b) essential to the Confirmation of this Plan; (c) given in exchange for the good and valuable consideration provided by the Released Parties, including the Released Parties' contributions to facilitating the transactions contemplated in the Plan and implementing this Plan; (d) in the best interests of the Debtors and their Estates; (e) fair, equitable, and reasonable; (f) given and made after due notice and opportunity for a hearing; and (g) a bar to any of the Releasing Parties asserting any Claim or Cause of Action released pursuant to the Third-Party Release.

Article 1 of the Plan contains the following definitions:

"**Consenting Creditors**" means, collectively, the following, in each case in its capacity as such with each being a "Consenting Creditor": (a) all Holders of Claims or Interests that vote to accept or are deemed to accept the Plan and who do not check the box on the applicable form to affirmatively opt out of the releases contained in Article 10.3; and (b) all Holders of Claims or Interests that abstain from voting on the Plan, vote to reject the Plan, or are deemed to reject the Plan and who do not (i) check the box on the applicable form to affirmatively opt out of the releases contained in Article 10.3 or (ii) object to the Plan in respect of the releases.

"**Related Parties**" means, with respect to any Entity, in each case in its capacity as such with respect to such Entity, (a) such Entity's current and former Affiliates and (b) such Entity's

and such Entity's current and former Affiliates' directors, managers, officers, members of any Governing Body, equity holders (regardless of whether such interests are held directly or indirectly), affiliated investment funds or investment vehicles, managed accounts or funds, predecessors, successors, assigns (whether by operation of Law or otherwise), direct or indirect parent entities and/or subsidiaries, current, former, and future associated entities, managed or advised entities, accounts or funds, partners, limited partners, general partners, principals, members, management companies, fund advisors or managers, fiduciaries, employees, agents (including any disbursing agent), financial advisors, attorneys, accountants, consultants, investment bankers, representatives, and other professionals.

"**Released Parties**" means each of, and in each case in their capacity as such: (a) the Debtors; (b) the Independent Director; (c) Reorganized HGE; (d) the Committee and its members; (e) the Liquidating Trustee; (f) the Settlement Parties; (g) each current and former Affiliate of each Person in clause (a) through the following clause (f), but only in their capacity as such; and (h) each Related Party of each Entity in clause (a) through (f), but only in their capacity as such; provided, however, that for the avoidance of doubt, the Non-Released D&Os shall not be a Released Party under this Plan except as may be provided under a D&O Claim Resolution.

"**Releasing Parties**" means each of, and in each case in their capacity as such: (a) the Debtors; (b) Reorganized HGE; (c) the Committee; (d) the Liquidating Trustee; (e) the Settlement Parties; (f) the Consenting Creditors; (g) current and former Affiliates of each Entity in clause (a) through the following clause (f) for which such Entity is legally entitled to bind such Affiliates to the releases contained in this Plan under applicable Law or that have otherwise received proper notice of this Plan; and (h) each Related Party of each Entity in clause (a) through this clause (f) for which such Entity is legally entitled to bind such Related Party to the releases contained in this Plan under applicable Law or that have otherwise received proper notice of this Plan; provided, however, that for the avoidance of doubt, the Non-Released D&Os shall not be a Releasing Party under this Plan except as may be provided under a D&O Claim Resolution. Notwithstanding the foregoing, and for the avoidance of doubt, no party shall be a Releasing Party to the extent that such party did not receive proper notice and service of a Third-Party Release opt-out form.

Item 2. OPTIONAL RELEASE OPT-OUT ELECTION.

AS A HOLDER OF A CLAIM AGAINST OR INTEREST IN THE DEBTORS, YOU HAVE THE OPTION OF NOT PROVIDING THE THIRD-PARTY RELEASES CONTAINED IN ARTICLE 10.3 OF THE PLAN, AS SET FORTH ABOVE.

YOU MAY CHECK THE BOX BELOW TO NOT GRANT THE THIRD-PARTY RELEASES CONTAINED IN ARTICLE 10.3 OF THE PLAN. YOU WILL NOT BE CONSIDERED A "RELEASING PARTY" UNDER THE PLAN ONLY IF YOU CHECK THE BOX BELOW AND SUBMIT THE OPT-OUT FORM BY THE VOTING DEADLINE. THE ELECTION TO NOT GRANT THE THIRD-PARTY RELEASE IS AT YOUR OPTION.

BY OPTING OUT OF THE RELEASE SET FORTH IN ARTICLE 10.3 OF THE PLAN, YOU WILL NOT HAVE THE BENEFIT OF OBTAINING THE RELEASES SET FORTH IN ARTICLE 10.3 OF THE PLAN TO THE EXTENT YOU ARE A RELEASING PARTY IN CONNECTION THEREWITH.

PLEASE BE ADVISED THAT YOUR DECISION TO OPT OUT AND NOT GRANT THE RELEASES CONTAINED IN ARTICLE 10.3 DOES NOT AFFECT THE AMOUNT OF DISTRIBUTION YOU WILL RECEIVE UNDER THE PLAN. SPECIFICALLY, YOUR RECOVERY UNDER THE PLAN WILL BE THE SAME IF YOU OPT OUT.

YOU MAY ELECT TO OPT OUT OF THE THIRD-PARTY RELEASES CONTAINED IN ARTICLE 10.3 OF THE PLAN BY CHECKING THE BOX BELOW:

☐ **OPT OUT** of the Third-Party Release set forth in Article 10.3 of the Plan

Item 3. Certifications.

By signing this Release Opt-Out Form, the undersigned certifies to the Court and the Debtors that:

a. as of the date of completion of this Opt-Out Form, either: (i) the undersigned is the Holder of a Claim or Interest; or (ii) the undersigned is an authorized signatory for an Entity or Person that is the Holder of a Claim or Interest;

b. the Holder has received a copy of the *Notice of Non-Voting Status to Holder Conclusively Presumed to Accept the Plan* and that this Opt-Out Form is made pursuant to the terms and conditions set forth therein;

c. the undersigned has made the same election with respect to all Claims or Interests in a single class; and

d. no other Opt-Out Form has been submitted with respect to the Holder's Claims or Interests, or, if any other Opt-Out Forms have been submitted with respect to such Claims, such Opt-Out Forms are hereby revoked.

Name of Holder: _____
(Print or Type)
Signature: _____

Name of Signatory:[2] _____
(If other than Holder)
Title: _____
Address: _____
_____
_____
Telephone Number: _____
Email: _____
Date Completed: _____

[2] If you are completing this Opt-Out Form on behalf of another person or entity, indicate your relationship with such person or entity and the capacity in which you are signing. You may be required to provide additional information or documentation with respect to such relationship.

IF YOU HAVE NOT MADE THE OPTIONAL RELEASE ELECTION, PLEASE COMPLETE, SIGN, AND DATE THIS OPT-OUT FORM AND RETURN IT PROMPTLY BY ONLY ONE OF THE METHODS BELOW:

If by First Class mail, overnight delivery or hand delivery: Higher Ground Education, Inc., *et al.* Ballot Processing c/o KCC dba Verita 222 N. Pacific Coast Highway, Suite 300 El Segundo, CA 90245
By electronic, online submission: Please visit www.veritaglobal.net/HigherGround. Click on the ballot section of the Debtors' website and follow the directions to submit your Opt-Out Form. If you choose to submit your Release Opt-Out Form via online portal, you should not also return a hard copy of your Opt-Out. **IMPORTANT NOTE:** You will need the following information to retrieve and submit your customized electronic Opt-Out Form: The online portal is the sole manner in which this Opt-Out Form will be accepted via electronic or online transmission. Opt-Out Forms submitted by facsimile or email will not be counted.

THE VOTING DEADLINE IS NOVEMBER 17, 2025, AT 5:00 P.M. (PREVAILING CENTRAL TIME). THE CLAIMS AND NOTICING AGENT MUST *ACTUALLY RECEIVE* YOUR RELEASE OPT-OUT ELECTION ON OR BEFORE THE VOTING DEADLINE.

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COUNSEL TO DEBTORS AND DEBTORS IN POSSESSION

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtors.	§	(Jointly Administered)

DEBTORS' MEMORANDUM OF LAW IN SUPPORT OF (I) FINAL APPROVAL OF THE SECOND AMENDED DISCLOSURE STATEMENT FOR THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF HIGHER GROUND EDUCATION, INC., ITS AFFILIATED DEBTORS, AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS; AND (II) CONFIRMATION OF THE MODIFIED SECOND AMENDED JOINT PLAN OF REORGANIZATION OF HIGHER GROUND EDUCATION, INC., ITS AFFILIATED DEBTORS, AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS

[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 (8558); 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.

TABLE OF CONTENTS

PRELIMINARY STATEMENT **2**

I. Overview of the Chapter 11 Cases. 2

II. The Plan Settlement and Negotiations Related Thereto. 2

III. Procedural History and Solicitation of the Plan. 5

A. Procedural History of the Plan. 5

B. The Solicitation and Noticing Process. 8

OVERVIEW OF THE OBJECTIONS AND RESPONSES **11**

ARGUMENT **12**

I. The Disclosure Statement Contains "Adequate Information" as Required by Section 1125 of the Bankruptcy Code, and the Debtors Complied with Applicable Notice Requirements. 12

A. The Disclosure Statement Contains Adequate Information. 12

B. The Debtors Complied with the Applicable Notice Requirements. 15

C. Solicitation of the Plan Complied with the Bankruptcy Code and Was in Good Faith. 15

D. Modifications to the Plan Do Not Require Re-Solicitation. 16

II. The Plan Satisfies Each Requirement for Confirmation. 18

A. Section 1129(a)(1)—The Plan Complies with the Applicable Provisions of the Bankruptcy Code. 18

B. Section 1129(a)(2)—The Debtors Complied with the Applicable Provisions of the Bankruptcy Code. 27

C. Section 1129(a)(3)—The Plan Was Proposed in Good Faith and Not by Any Means Forbidden by Law. 30

D. Section 1129(a)(4)—The Plan Provides for Court Approval of Certain Administrative Expense Claims. 32

E. Section 1129(a)(5)—The Proponents Have Complied with the Bankruptcy Code's Governance Disclosure Requirement. 33

F. Section 1129(a)(6)—The Plan Does Not Require Governmental Regulatory Approval. 34

G. Section 1129(a)(7)—The Plan Is in the Best Interests of All the Debtors' Creditors. . 35

H. The Plan Is Confirmable Notwithstanding the Requirements of Section 1129(a)(8) of the Bankruptcy Code. 37

I. Section 1129(a)(9)—The Plan Provides for Payment in Full of All Allowed Priority Claims. 38

J. Section 1129(a)(10)—At Least One Class of Impaired, Non-Insider Claims Accepted the Plan. 40
K. Section 1129(a)(11)—The Plan Is Feasible. 40
L. Section 1129(a)(12)—All Statutory Fees Have Been or Will Be Paid. 42
M. Sections 1129(a)(13) Through 1129(a)(16) Do Not Apply to the Plan. 43
N. The Plan Satisfies the "Cram Down" Requirements of Section 1129(b) of the Bankruptcy Code. 43
O. Sections 1129(c)–(e)—The Plan Complies with the Other Provisions of Section 1129 of the Bankruptcy Code. 47
III. The Plan's Settlement, Release, Exculpation, and Injunction Provisions Are Appropriate and Comply with the Bankruptcy Code. 47
A. The Plan Appropriately Incorporates a Settlement of Claims and Causes of Action. 48
B. The Debtor Release Is Appropriate and Complies with the Bankruptcy Code. 53
C. The Third-Party Release Is Appropriate and Complies with the Bankruptcy Code. 56
D. The Exculpation Provision Is Appropriate. 66
E. The Injunction Provision Is Appropriate. 68
IV. The Remaining Objections Should Be Overruled. 69
WAIVER OF BANKRUPTCY RULE 3020(E) 70
CONCLUSION 70

TABLE OF AUTHORITIES

Page(s)

CASES

Applewood Chair Co. v. Three Rivers Planning & Dev. Dist. (In re Applewood Chair Co.), 203 F.3d 914 (5th Cir. 2000) 87

B.D. Int'l Disc. Corp. v. Chase Manhattan Bank (In re B.D. Int'l Disc. Corp.), 701 F.2d 1071 (2d Cir. 1983) 46

Bank of Am. Nat'l Trust & Sav. Ass'n v. 203 N. LaSalle St. P'ship, 526 U.S. 434 (1999) 54, 70, 72

Berkeley Fed. Bank & Trust v. Sea Garden Motel & Apartments (In re Sea Garden Motel & Apartments), 195 B.R. 294 (D.N.J. 1996) 63

Brite v. Sun Country Dev., Inc. (*In re Sun Country Dev., Inc.*), 764 F.2d 406 (5th Cir. 1985) 45

Century Glove, Inc. v. First Am. Bank of N.Y., 860 F.2d 94 (3d Cir. 1988) 13

DISH Network Corp. v. DBSD N. Am., Inc. (In re DBSD N. Am., Inc.), 634 F.3d 79 (2d Cir. 2011) 73

Fin. Sec. Assurance Inc. v. T-H New Orleans Ltd. P'ship (*In re T-H New Orleans Ltd. P'ship*), 116 F.3d 790 (5th Cir. 1997) 45, 63, 65

Floyd v. Hefner, No. CIV.A. H-03-5693, 2006 WL 2844245, at *30 (S.D. Tex. Sept. 29, 2006) 14

FOM Puerto Rico, S.E. v. Dr. Barnes Eyecenter, Inc., 255 Fed. App'x 909 (5th Cir. 2007) 87

Grogan v. Garner, 498 U.S. 279 (1991) 22

Harrington v. Purdue Pharma, L.P., 603 U.S. 204 (2024) 88, 89, 94, 95

Heartland Fed. Sav. & Loan Assoc. v. Briscoe Enters., Ltd. II (*In re Briscoe Enters., Ltd. II*), 994 F.2d 1160, 1165 (5th Cir. 1993) 22, 25, 64

Hernandez v. Larry Miller Roofing, Inc., 628 Fed. App'x 281 (5th Cir. 2016) 87

In re 203 N. LaSalle St. Ltd. P'ship, 190 B.R. 567 (Bankr. N.D. Ill. 1995) 70

In re Adelphia Commc'ns Corp., 368 B.R. 140 (Bankr. S.D.N.Y. 2007) 54

In re Age Ref., Inc.,
801 F.3d 530 (5th Cir. 2015) 78

In re Aleris Int'l, Inc.,
No. 09–10478, 2010 WL 3492664 (Bankr. D. Del. May 13, 2010) 21, 71

In re Am. Solar King Corp.,
90 B.R. 808 (Bankr. W.D. Tex. 1988) 20

In re Applegate Prop., Ltd.,
133 B.R. 827 (Bankr. W.D. Tex. 1991) 13, 14

In re Armstrong World Indus.,
348 B.R. 111 (D. Del. 2006) 71

In re Armstrong World Indus., Inc.,
432 F.3d 507 (3d Cir. 2005) 73

In re AWECO, Inc.,
725 F.2d 293 (5th Cir. 1984) 77

In re Aztec Co.,
107 B.R. 585 (Bankr. M.D. Tenn. 1989) 70

In re Bigler LP,
442 B.R. 537 (Bankr. S.D. Tex. 2010) 84

In re Block Shim Dev. Company-Irving,
939 F.2d 289 (5th Cir. 1991) 45

In re Camp Arrowhead,
451 B.R. 678 (Bankr. W.D. Tex. 2011) 100

In re Capmark Fin. Grp. Inc.,
No. 09-13684 (CSS), 2011 WL 6013718 (Bankr. D. Del. Oct. 5, 2011) 64

In re Century Glove,
Nos. 90-400-SLR, 90-401-SLR, 1993 WL 239489 (D. Del. Feb. 10, 1993) 45, 54

In re Chapel Gate Apartments, Ltd.,
64 B.R. 569 (Bankr. N.D. Tex. 1986) 48

In re CiCi's Holdings, Inc.,
No. 21-30146 (SGJ), 2021 WL 819330, at *8 (Bankr. N.D. Tex. Mar. 3, 2021) 79, 97

In re Cypresswood Land Partners, I,
409 B.R. 369 (Bankr. S.D. Tex. 2009) 54

In re Cypresswood Land Partners, I,
409 B.R. 396 (Bankr. S.D. Tex. 2009) 22, 40

In re Flintkote Co.,
486 B.R. 99 (Bankr. D. Del. 2012) 64

In re Foster Mortg. Corp.,
68 F.3d 914 (5th Cir. 1995) 77, 79

In re Freymiller Trucking, Inc.,
190 B.R. 913 (Bankr. W.D. Okla. 1996) 71

In re Gen. Homes Corp.,
134 B.R. 853 (Bankr. S.D. Tex. 1991). 77, 79, 84

In re Heritage Org., L.L.C.,
375 B.R. 230 (Bankr. N.D. Tex. 2007) 26, 64, 84

In re Idearc Inc.,
423 B.R. 138 (Bankr. N.D. Tex. 2009) 26, 71

In re J.D. Mfg., Inc.,
No. 07-36751, 2008 WL 4533690 (Bankr. S.D. Tex. Oct. 2, 2008) 13

In re J T Thorpe Co.,
308 B.R. 782 (Bankr. S.D. Tex. 2003) 22

In re Jackson Brewing Co.,
624 F.2d 599 (5th Cir. 1980) 77, 78

In re Johns-Manville Corp.,
68 B.R. 618 (Bankr. S.D.N.Y. 1986) 71

In re Lakeside Glob. II, Ltd.,
116 B.R. 499 (Bankr. S.D. Tex. 1989) 63, 64

In re Landing Assocs.,
157 B.R. 791 (Bankr. W.D. Tex. 1993) 50, 51

In re Lapworth,
No. 97-34529 (DWS), 1998 WL 767456 (Bankr. E.D. Pa. Nov. 2, 1998) 39

In re Lason, Inc.,
300 B.R. 227 (Bankr. D. Del. 2003) 55

In re Lernout & Hauspie Speech Prods., N.V.,
301 B.R. 651 (Bankr. D. Del. 2003) 71

In re Metrocraft Publ'g Servs., Inc.,
39 B.R. 567 (Bankr. N.D. Ga. 1984) 16

In re Mirant Corp.,
348 B.R. 725 (Bankr. N.D. Tex. 2006) 78, 84

In re Neff,
60 B.R. 448 (Bankr. N.D. Tex. 1985) 55

In re New Power Co.,
438 F.3d 1113 (11th Cir. 2006) 20

In re Nutritional Sourcing Corp.,
398 B.R. 816 (Bankr. D. Del. 2008) 24

In re Phx. Petroleum,
278 B.R. 385 (Bankr. E.D. Pa. 2001) 16

In re Pilgrim's Pride Corp.,
No. 08-45664-DML-11, 2010 WL 200000 (Bankr. N.D. Tex. Jan. 14, 2010) 89

In re Pisces Energy, LLC,
2009 WL 7227880 (Bankr. S.D. Tex. Dec. 21, 2009) 21, 26

In re Prussia Assocs.,
322 B.R. 572 (Bankr. E.D. Pa. 2005) 63

In re Robertshaw US Holding Corp.,
662 B.R. 300 (Bankr. S.D. Tex. 2024) 89, 90

In re Roqumore,
393 B.R. 474 (Bankr. S.D. Tex. 2008) 78

In re S & W Enter.,
37 B.R. 153 (Bankr. N.D. Ill. 1984) 24

In re Sandridge Energy, Inc.,
No. 16-32488 (DRJ), 2016 Bankr. LEXIS 4622, at *47 (Bankr. S.D. Tex. Sep. 20, 2016) 97

In re Save Our Springs (S.O.S.) All., Inc.,
632 F.3d 168 (5th Cir. 2011) 63

In re Scioto Valley Mortg. Co.,
88 B.R. 168 (Bankr. S.D. Ohio 1988) 15

In re Sentinel Mgmt. Group, Inc.,
398 B.R. 281 (Bankr. N.D. Ill. 2008) 20

In re Sentry Operating Co. of Texas, Inc.,
264 B.R. 850 (Bankr. S.D. Tex. 2001) 20, 25, 69

In re Star Ambulance,
540 B.R. 251 (Bankr. S.D. Tex. 2015) 40

In re Tribune Co.,
464 B.R. 126 (Bankr. D. Del. 2011) 63

In re U.S. Brass Corp.,
194 B.R. 420 (Bankr. E.D. Tex. 1996) 13, 15, 16

In re Victory Med. Ctr. Mid-Cities, LP,
601 B.R. 739 (Bankr. N.D. Tex. 2019) 79

In re Village at Camp Bowie I, L.P.,
710 F.3d 239 (5th Cir. 2013) 45

In re Vista Proppants & Logistics, LLC,
No. 20-42002 (ELM), 2020 WL 6325526 (Bankr. N.D. Tex. Oct. 28, 2020) 97

In re Vitro Asset Corp.,
No. 11-32600-HDH, 2013 WL 6044453 (Bankr. N.D. Tex. Nov. 14, 2013) 25

In re W.R. Grace & Co.,
475 B.R. 34 (D. Del. 2012) 45, 64

In re Wool Growers,
371 B.R. 768 (N.D. Tex. 2007) 87, 88

In re WorldCom, Inc.,
No. 02-13533 (AJG), 2003 WL 23861928 (Bankr. S.D.N.Y. Oct. 31, 2003) 39

In re Zale Corp.,
62 F.3d 746 (5th Cir. 1995) 88

In re Zenith Elecs. Corp.,
241 B.R. 92 (Bankr. D. Del. 1999) 69

John Hancock Mut. Life Ins. Co. v. Route 37 Bus. Park Assocs.,
987 F.2d 154 (3d Cir. 1993) 25

Kane v. Johns-Manville Corp.,
843 F.2d 636 (2d Cir. 1988) 63, 64

Kirk v. Texaco, Inc.,
82 B.R. 678 (S.D.N.Y. 1988) 14

Krystal Cadillac-Oldsmobile GMC Truck, Inc. v. Gen. Motors Corp.,
337 F.3d 314 (3d Cir. 2003) 13

Mabey v. Sw. Elec. Power Co. (In re Cajun Elec. Power Coop., Inc.), 150 F.3d 503 (5th Cir. 1998) 14, 39, 45, 48

NextPoint Advisors, L.P. v. Highland Capital Management, L.P., (In re Highland Capital Mgmt., LP),
48 F.4th 419 (5th Cir. 2022) 98, 101

NLRB v. Bildisco & Bildisco,
465 U.S. 513 (1984) 46

Official Comm. of Unsecured Creditors v. Cajun Elec. Power Coop., Inc. (In re Cajun Elec. Power Coop., Inc.),
119 F.3d 349 (5th Cir. 1997) 78, 84

Pizza of Haw., Inc. v. Shakey's, Inc. (In re Pizza of Haw., Inc.),
761 F.2d 1374 (9th Cir. 1985) 64

Protective Comm. for Indep. Stockholders of TMT Trailer Ferry, Inc. v. Anderson,
390 U.S. 414 (1968) 79

Republic Supply Co. v. Shoaf,
815 F.2d 1046 (5th Cir. 1987) 86, 87, 96

Tex. Extrusion Corp. v. Lockheed Corp. (In re Tex. Extrusion Corp.),
844 F.2d 1142 (5th Cir. 1988) 14

Watts v. Williams,
154 B.R. 56 (Bankr. S.D. Tex. 1993) 79

Westland Oil Dev. Corp. v. MCorp Mgmt. Sols., Inc.,
157 B.R. 100 (S.D. Tex. 1993) 15

STATUTES

11 U.S.C. §§ 323(b) and 1123(a)(3) 81
11 U.S.C. §§ 328(a), 330(a)(1)(A) 49
11 U.S.C. §§ 328 and/or 330 49
11 U.S.C. §§ 365 and 1123 35
11 U.S.C. § 365(b) 37
11 U.S.C. § 502(b)(6) 44
11 U.S.C. § 503(b) 58
11 U.S.C. §§ 507(a)(1), (4), and (6)–(7) 61
11 U.S.C. § 507(a)(2) 58, 66
11 U.S.C. § 507(a)(8) 59
11 U.S.C. §§ 1107(a) and 1108 2
11 U.S.C. § 1122(a) 24, 25, 26, 28
11 U.S.C. §§ 1122 and 1123 ..... 23, 24, 25, 28
11 U.S.C. § 1123(a) 28
11 U.S.C. § 1123(a)(1) 28, 29
11 U.S.C. § 1123(a)(2) 29
11 U.S.C. § 1123(a)(3) 29, 30
11 U.S.C. § 1123(a)(4) 30
11 U.S.C. § 1123(a)(5) 31
11 U.S.C. § 1123(a)(6) 32, 33, 51
11 U.S.C. § 1123(a)(7) 33, 34
11 U.S.C. § 1123(b) 34, 35, 36, 76
11 U.S.C. § 1123(b)(1) 36
11 U.S.C. § 1123(b)(3) 84
11 U.S.C. § 1123(b)(3)(A) 76, 77, 79, 84
11 U.S.C. §§ 1123(b)(1)–(3), (6) 35, 36
11 U.S.C. § 1123(d) 36, 37, 38, 75
11 U.S.C. § 1125 ..... 12, 13, 14, 18, 39, 40, 42, 98
11 U.S.C. § 1125(a) 14, 17
11 U.S.C. § 1125(a)(1) 14
11 U.S.C. § 1125(a)(5) 32
11 U.S.C. § 1125(b) 13

11 U.S.C. § 1125(e) 18, 19, 98, 99
11 U.S.C. § 1126 ..... 9, 41
11 U.S.C. § 1126(a) 42
11 U.S.C. § 1126(c) 43
11 U.S.C. § 1126(d) 43
11 U.S.C. § 1126(f) 10, 42
11 U.S.C. § 1126(g) 10, 42
11 U.S.C. § 1127(a) 19
11 U.S.C. § 1127(d) 19
11 U.S.C. § 1129 ..... 22, 74
11 U.S.C. § 1129(a) 22, 68
11 U.S.C. § 1129(a)(1) 23, 24
11 U.S.C. § 1129(a)(2) 38, 39, 40, 44
11 U.S.C. § 1129(a)(3) 44, 45, 46, 47
11 U.S.C. § 1129(a)(5)(A)(i) 50, 51
11 U.S.C. § 1129(b)(2)(B)(i) 72
11 U.S.C. §§ 1129(a)(14) 67
11 U.S.C. § 1129(a)(4) 47, 48, 49
11 U.S.C. § 1129(a)(5) 49, 50, 51, 52
11 U.S.C. § 1129(a)(5)(A) 50
11 U.S.C. § 1129(a)(6) 52, 53
11 U.S.C. § 1129(a)(7) 53, 54, 56
11 U.S.C. § 1129(a)(7)(A) 55
11 U.S.C. § 1129(a)(8) 57, 68, 69
11 U.S.C. § 1129(a)(9) 58, 59, 61
11 U.S.C. § 1129(a)(9)(A) 58, 59
11 U.S.C. § 1129(a)(9)(B) 61
11 U.S.C. § 1129(a)(9)(C) 59, 60
11 U.S.C. § 1129(a)(10) 61, 62
11 U.S.C. § 1129(a)(11) 62, 63, 64, 65
11 U.S.C. § 1129(a)(12) 66
11 U.S.C. § 1129(a)(13) 67
11 U.S.C. §§ 1129(a)(13) Through 1129(a)(16) 67

11 U.S.C. §§ 1129(a)(14) and (15) 67
11 U.S.C. § 1129(a)(16) 68
11 U.S.C. § 1129(b) 57, 68, 69, 70, 71, 77
11 U.S.C. § 1129(b)(1) 68, 69, 70, 71, 72
11 U.S.C. § 1129(b)(2)(B)(ii) 72, 73
11 U.S.C. § 1129(c) 74
11 U.S.C. §§ 1129(c)–(e) 74
11 U.S.C. § 1129(d) 75
11 U.S.C. § 1129(e) 75

RULES

Fed. R. Bankr. P. 3019(a) 19, 20

The above-captioned debtors and debtors in possession (collectively, the "**Debtors**") submit this memorandum of law (this "**Memorandum**") in support of (a) final approval of the *Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 551] (as modified, amended, or supplemented from time to time, the "**Disclosure Statement**") and (b) confirmation of 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] (as modified, amended, or supplemented from time to time, the "**Plan**").[2] In further support of Confirmation of the Plan, contemporaneously herewith, the Debtors have filed: (1) the *Declaration of Marc D. Kirshbaum in Support of (I) Final Approval of the Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors; and (II) Confirmation of the Modified Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* (the "**Kirshbaum Declaration**"); (2) the *Declaration* of *Sean Corwen in Support of Confirmation the Modified Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* (the "**Corwen Declaration**"); and (3) the *Declaration of Adam J. Gorman with Respect to the Tabulation of Votes on the Second Amended Joint Plan of Reorganization of Higher Ground*

[2] Capitalized terms used but not defined in this Memorandum shall have the meanings ascribed to such terms in the Plan or the *Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief* [Docket No. 568] (the "**Solicitation Motion Order**"), as applicable.

Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors [Docket No. 652] (the "**Voting Report**").

PRELIMINARY STATEMENT

I. Overview of the Chapter 11 Cases.

1. From their inception in 2016 through the beginning of 2025, the Debtors grew to over 150 schools, becoming the largest owner and operator of Montessori schools in the world. The Debtors' mission was to modernize and mainstream the Montessori education movement. In addition to owning and operating the Schools, the Debtors provided training and consulting services to Montessori schools around the world. The Debtors sought to offer an end-to-end experience that covers the entire lifecycle of a family at school, virtually, and at home, from birth through secondary education—enabled by next-gen, accredited Montessori instruction.

2. On June 17, 2025, and June 18, 2025 (collectively, the "**Petition Date**"), the Debtors filed voluntary petitions for relief under chapter 11 (collectively, the "**Chapter 11 Cases**").[3] The Debtors remain in possession of their property and are managing their businesses as debtors-in-possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code. The Court has not appointed a trustee, and the official committee of unsecured creditors was appointed on July 8, 2025 [Docket No. 158] (the "**Committee**").

II. The Plan Settlement and Negotiations Related Thereto.

3. In the months leading up to the Petition Date, the Debtors worked with several of their key stakeholders (the "**Supporting RSA Parties**")[4] to formulate a joint pre-arranged

[3] Information on the Debtors, their businesses, and the events leading up to these Chapter 11 Cases is in the *Declaration of Jonathan McCarthy in Support of First Day Motions* [Docket No. 15] and is incorporated herewith.

[4] The "Supporting RSA Parties" included: (i) 2HR Learning, Inc., (ii) YYYYY, LLC, (iii) Guidepost Global, Education, (iv) Learn Capital Venture Partners IV, L.P. ("**Learn**"), (v) CEA, (vi) Venn Growth GP Limited LP ("**Venn**"), (vii) Venture Lending & Leasing IX, Inc. and WTI Fund X (together, "**WTI**"), (viii) Yu Capital LLC,

chapter 11 plan pursuant to a restructuring support agreement (the "**RSA**"). Shortly after the commencement of these Chapter 11 Cases, on June 26, 2025, the Debtors filed their *Joint Plan of Reorganization of Higher Ground Education, Inc. and its Affiliated Debtors* [Docket No. 94] (the "**RSA Plan**") and *Disclosure Statement for the Joint Plan of Reorganization of Higher Ground Education, Inc. and its Affiliated Debtors* [Docket No. 97] (the "**RSA Disclosure Statement**"), in accordance with the RSA.

4. After its appointment, however, the Committee raised various concerns with the RSA Plan. Thus, in an effort to avoid the costs and uncertainty of a protracted contested confirmation process, the Debtors, the Committee, the DIP Lenders, and other key stakeholders agreed to explore terms for a consensual plan through mediation and settlement negotiations. On August 8, 2025, the Debtors hosted a settlement conference with the DIP Lenders, the Committee and certain Supporting RSA Parties. Following that conference, the parties agreed to plan mediation (the "**Mediation**") with retired U.S. Bankruptcy Judge Russell Nelms as the mediator. The Debtors hosted the Mediation on August 19 and August 20, 2025. While the Mediation did not result in a settlement, the parties were able to narrow the scope of the outstanding issues. Following the Mediation, the parties continued to engage in settlement negotiations, which ultimately led to a settlement in principle that resolved the Committee's concerns (the "**Plan Settlement**").

5. To that end, on September 12, 2025, the Debtors exercised their "fiduciary out" under the RSA and notified the Supporting RSA Parties that the Debtors were terminating the RSA to pursue confirmation of a new plan, which embodies the Plan Settlement between Debtors,

YuATI LLC, YuFICB LLC, YuHGE A LLC, NTRC Equity Partners LP (collectively, "**Yu Capital**"), and (ix) Ramandeep (Ray) Girn and Rebecca Girn (the "**Girns**").

Committee, and a majority of the Supporting RSA Parties (the "**Settlement Parties**").[5] Specifically, the Plan Settlement contemplates:

- Sources of Consideration for Plan Distributions. The Debtors, DIP Lenders, and Settlement Parties are contributing the following: (a) the Plan Sponsor Consideration, (b) the Surplus DIP Cash, (c) the Settlement Payment, (d) any D&O Claim Resolution, (e) the Liquidating Trust Assets, and (f) D&O Insurance Policies.

- Creation of Liquidating Trust. The Plan will provide for the creation of a Liquidating Trust to hold and monetize certain assets for the benefit of the Liquidating Trust Beneficiaries.

- Settlement Party Payment. On the Effective Date, the Settlement Parties shall pay or cause to be paid to the Debtors or Liquidating Trustee, as applicable, aggregate Cash in the amount of $1,950,000 (the "**Settlement Party Payment**"). The amount of the Settlement Party Payment shall be reduced on a dollar-for-dollar basis by the amount of the Excess Surplus DIP Cash. For example, if the Excess Surplus DIP Cash is $100,000, then the Settlement Party Payment will be reduced by $100,000 to $1,895,000.

- Settlement Party Payment True-Up Mechanism. In the event the Debtors or the Liquidating Trustee, as applicable, receive Excess Surplus DIP Cash after the Settlement Parties contribute the Settlement Party Payment, then the Debtors or the Liquidating Trustee, as applicable, shall return such Excess Surplus DIP Cash to Reorganized HGE or otherwise true-up such Excess Surplus DIP Cash as agreed upon by the Settlement Parties.

- Plan Sponsor Consideration. On the Plan Effective Date, the Plan Sponsor shall distribute the Plan Sponsor Consideration, if any, to the Liquidating Trust.

- Junior DIP Lender Consideration. On the Effective Date, in the event the Junior DIP Lender has not fully funded the Junior DIP Loan, the Junior DIP Lender shall contribute all remaining amounts outstanding and available to the Debtors under the Junior DIP Loan to the Liquidating Trust. Notwithstanding the foregoing, the Debtors shall be permitted to setoff valid amounts owed by the Debtors to the Junior DIP Lender against the Junior DIP Lender's remaining funding obligations under the Junior DIP Loan.

[5] The Settlement Parties include the following entities: 2HR Learning, Inc.; YYYYY, LLC; Guidepost Global; Learn; CEA; Yu Capital; WTI; TNC; and each of the aforementioned parties' Related Parties; provided, however, that no Non-Released D&O shall be considered a Settlement Party. *See* Plan, Art. 1.1.139. The Girns are not considered Settlement Parties.

- D&O Claim Resolution. On the Effective Date, all of the Debtors' Retained Causes of Action against all Non-Released D&Os shall be transferred and assigned to, and shall vest in, the Liquidating Trust for the benefit of the Liquidating Trust Beneficiaries.[6]

- Settlement Party Release of Certain Claims. On the Effective Date, unless as otherwise expressly set forth in the Plan, the Settlement Parties shall release and waive all Claims and Causes of Action against the Debtors' Estates.

- Settlement Party Mutual Releases. On the Effective Date and upon payment in full of the Settlement Party Payment, the Releasing Parties and the Settlement Parties shall be mutually released as set forth in Article 10.3 of the Plan.

III. Procedural History and Solicitation of the Plan.

A. Procedural History of the Plan.

6. On June 20, 2025, the Court entered the *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 General Claims Bar Date, and December 15, 2025, as the Governmental Bar Date, and provided that any Holder of a Claim that fails to timely submit a Proof of Claim by the applicable bar date shall not be treated as a creditor with respect to such claim for the purposes of either (a) voting on any plan of reorganization filed in these Chapter 11 Cases or (b) participating in any distribution in the Debtors' Chapter 11 Cases on account of such Claim.

7. On June 26, 2025, and June 27, 2025, the Debtors filed the (a) the RSA Plan, (b) RSA Disclosure Statement, and (c) *Debtors' Motion for Entry of an Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval*

[6] *See* Plan, Art. 4; *see also* Kirshbaum Decl. ¶ 37.

and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief [Docket No. 98] (the "**Solicitation Motion**").

8. On October 6, 2025, the Debtors and the Committee (together, the "**Proponents**") filed (a) the *First Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 528] (the "**First Amended Plan**"), (b) the *First Amended Disclosure Statement for the First Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 530] (the "**First Amended Disclosure Statement**"), and (c) the *Notice of Filing of Revised Proposed Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief* [Docket No. 531]. The First Amended Plan and First Amended Disclosure Statement incorporated the terms of the Plan Settlement.

9. On October 13, 2025, the Proponents filed (a) the *Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 549] (the "**Second Amended Plan**") and (b) the *Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 551] (the "**Disclosure Statement**"). The Second Amended Plan was revised to reflect the Girns' unexpected objection to the Plan Settlement, despite actively participating in settlement discussions with the parties. However, as discussed below, after the

hearing on conditional approval of the Disclosure Statement, the Debtor, the Committee, and the Settlement Parties were able to reach an agreement with the Girns regarding treatment of their Claims. That agreement is embodied in the Plan (which is substantially the same as that included in the First Amended Plan).

10. On October 13, 2025, the Debtors filed the *Notice of Filing of Further Revised Proposed Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief* [Docket No. 552].

11. On October 15, 2025, the Court entered the *Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief* (the "**Solicitation Motion Order**") [Docket No. 568] approving the Disclosure Statement on a conditional basis and the proposed procedures for solicitation of the Plan and related notices, forms, and Ballots (collectively, the "**Solicitation Packages**").

12. On November 10, 2025, the Proponents filed the *Notice of Filing of Initial Plan Supplemen*t [Docket No. 631] (the "**Initial Plan Supplement**"), which included: (a) the Cancelled Equity Interests, (b) the Schedule of Designated EB-5 Entities, (c) the Schedule of Retained Causes of Action, (d) the Liquidating Trust Agreement and identify of the Liquidating Trustee, (e) the Schedule of Transferred Executory Contracts and Unexpired Leases, (f) the Schedule of Reorganized HGE Contracts and Leases, (g) the Schedule of Reorganized HGE Assets, (h) the

Reorganized HGE Subsidiaries, (i) the identity and compensation of insiders employed or retained by Reorganized HGE, and (j) the election of subscription option.

13. On November 14, 2025, the Debtors filed the *Notice of Filing of Amended Plan Supplement* [Docket No. 634] (the "**Amended Plan Supplement,**" together with the Initial Plan Supplement, the "**Plan Supplement**"), which included: (a) Reorganized HGE Corporate Documents and identities of the proposed directors and officers of Reorganized HGE and HGE Subsidiaries and (b) the amended Schedule of Transferred Executory Contracts and Unexpired Leases.

14. On November 20, 2025, the Proponents filed 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] and *Notice of Filing of Proposed Order: (I) Approving the Debtors' Disclosure Statement and (II) 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. 650] (as may be amended, modified, or supplemented, the "**Proposed Confirmation Order**").

B. The Solicitation and Noticing Process.

15. Pursuant to the Solicitation Motion Order, the Debtors caused the Claims and Noticing Agent to distribute (a) the Solicitation Packages to all Holders of Claims entitled to vote on the Plan—*i.e.*, Holders of Bridge CN-3 Secured Claims (Class 1), WTI Secured Lender Claims (Class 2), CN-1 Note Claims (Class 3), CN-2 Note Claims (Class 4), CN-3 Note Claims (Class 5), and General Unsecured Claims (Class 8) (collectively, the "**Voting Classes**"), and (b) the Notice of Non-Voting Status, which included the Opt-Out Form and Combined Notice, to Holders of Claims and Interests not entitled to vote—*i.e.,* Class 6 (Other Secured Claims), Class 7 (Non-Priority Tax Claims), Class 9 (Intercompany Claims), Class 10 (Equity), and Class 11 (Subsidiary

Equity Interests). The solicitation materials were distributed on October 17, 2025, in accordance with the Solicitation Motion Order.[7]

16. The Debtors also caused the Publication Notice (as defined in the Solicitation Motion) to be published in *The Wall Street Journal* on October 17, 2025, in accordance with the Solicitation Motion Order.[8] The Publication Notice contained the date of the Combined Hearing, instructions on how to access copies of the Debtors' proposed Disclosure Statement and proposed Plan, information on voting on the Plan, and the Objection Deadline.

17. In compliance with the Bankruptcy Code and the Solicitation Motion Order, only Holders of Claims in Impaired Classes entitled to receive or retain property on account of such Claims were permitted to vote to accept or reject the Plan.[9] Holders of Claims and Interests were not entitled to vote if their rights are (a) Unimpaired under the Plan (in which case such Holders were conclusively presumed to accept the Plan pursuant to section 1126(f) of the Bankruptcy Code) or (b) Impaired and such Holders are not entitled to receive any distribution under the Plan (in which case such Holders were conclusively deemed to reject the Plan pursuant to section 1126(g) of the Bankruptcy Code).

Class	Claims and Interests	Status	Voting Rights
Class 1:	Bridge CN-3 Secured Lender Claim	Impaired	Entitled to Vote
Class 2:	WTI Secured Lender Claim	Impaired	Entitled to Vote
Class 3	CN-1 Note Claims	Impaired	Entitled to Vote
Class 4:	CN-2 Note Claims	Impaired	Entitled to Vote
Class 5:	CN-3 Note Claims	Impaired	Entitled to Vote
Class 6:	Other Secured Claims	Unimpaired	Deemed to Accept; Not Entitled to Vote
Class 7:	Non-Tax Priority Claims	Unimpaired	Deemed to Accept; Not Entitled to Vote

[7] *See Certificate of Service of Solicitation Materials* [Docket No. 619].

[8] *See Notice of Publication* [Docket No. 623].

[9] *See* 11 U.S.C. § 1126.

Class	Claims and Interests	Status	Voting Rights
Class 8:	General Unsecured Claims	Impaired	Entitled to Vote
Class 9:	Intercompany Claims	Impaired	Deemed to Reject; Not Entitled to Vote
Class 10:	Equity	Impaired	Deemed to Reject; Not Entitled to Vote
Class 11:	Subsidiary Equity Interests	Impaired	Deemed to Reject; Not Entitled to Vote

18. The deadline for all holders of Claims entitled to vote on the Plan to submit their Ballots and the deadline to file objections to Confirmation to the Plan and final approval of the Disclosure Statement was November 17, 2025, at 5:00 p.m. (prevailing Central Time). Contemporaneously herewith, the Debtors filed the Voting Report, which is summarized below in detail. The Combined Hearing is scheduled for November 24, 2025, at 1:30 p.m., prevailing Central Time.

19. As set forth above and in the Voting Report, Holders of Claims in Classes 1, 2, 3, 4, 5 and 8 were entitled to vote to accept or reject the Plan. The voting results, as reflected in the Voting Report, are summarized as follows:[10]

CLASSES	TOTAL BALLOTS RECEIVED			
	Accept		Reject	
	AMOUNT (% of Amount/ Shares Voting)	NUMBER (% of Number Voting)	AMOUNT (% of Amount/ Shares Voting)	NUMBER (% of Number Voting)
Class 1 – Bridge CN-3 Secured Lender Claim	$2,075,821.92 (100%)	2 (100%)	0 (0%)	0 (0%)
Class 2 – WTI Secured Lender Claim	$4,410,970.83 (100%)	2 (100%)	0 (0%)	0 (0%)
Class 3 – CN-1 Note Claims	$9,594,054.65 (100%)	8 (100%)	0 (0%)	0 (0%)
Class 4 – CN-2 Note Claims	$34,955,324.67 (100%)	1 (100%)	0 (0%)	0 (0%)
Class 5 – CN-3 Note Claims	$29,192,959.73 (100%)	2 (100%)	0 (0%)	0 (0%)
Class 8 –General Unsecured Claims	$139,694,667.04 (59.28%)	66 (81.48%)	$95,963,757.62 (40.72%)	15 (18.52%)

[10] *See* Voting Report.

OVERVIEW OF THE OBJECTIONS AND RESPONSES

20. The Plan initially received four (4) formal objections from the Tennessee Department of Revenue,[11] U.S. Trustee,[12] certain EB5 Claimants,[13] and Hallandale.[14] The Proponents believe they have resolved the TN Department Objection through consensual language added to the Proposed Confirmation Order. The EB5 Objection was resolved through consensual language added the Plan, and that objection has since been withdrawn.[15] The Proponents further believe that they have addressed some of the concerns raised in the UST Objection. Hallandale's Objection remains outstanding.

21. A chart summarizing all such objections and comments and the Debtors' responses is attached hereto as **Exhibit A**. The Debtors will continue working to resolve outstanding objections, where possible, in advance of the Combined Hearing. To the extent not consensually resolved, the Debtors submit that these objections should be overruled and that the Plan should be confirmed.

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[11] Tennessee Department of Revenue's Objection to Confirmation of the Second Amended Joint Plan of Reorganization of Higher Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors [Docket No. 630] (the "**TN Department Objection**").

[12] United States Trustee's Objection to (I) Final Approval of Second Amended Disclosure Statement for Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors and (II) Confirmation of Second Amended Joint Plan of Reorganization of Higher Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors [Docket No. 640] (the "**UST Objection**").

[13] *Duc Viet Nguyen, Thuy Thi Nguyen, Dixit Kishorkumar Vora's Objection to Confirmation of the Second Amended Joint Plan of Reorganization and Final Approval of the Second Amended Disclosure Statement* [Docket No. 642] (the "**EB5 Objection")** filed by Duc Viet Nguyen, Thuy Thi Nguyen, Dixit Kishorkumar Vora (collectively, the "**EB5 Claimants**").

[14] *214 E. Hallandale Beach LLC's Objection to Confirmation of the Second Amended Joint Plan of Reorganization of Higher Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 643] (the "**Hallandale Objection**") filed by 214 E. Hallandale Beach LLC ("**Hallandale**"). Hallandale is one of the Committee members. *See* Docket No. 158.

[15] *See Notice of Withdrawal of Duc Viet Nguyen, Thuy Thi Thu Nguyen, and Dixit Kishorkumar Vora's Objection to Confirmation of the Second Amended Joint Plan of Reorganization and to Final Approval of the Second Amended Disclosure Statement* [Docket No. 651].

ARGUMENT

22. The Debtors submit that the Plan and Disclosure Statement satisfy the applicable provisions of the Bankruptcy Code. And, accordingly, for the reasons set forth herein and in the Confirmation Declarations, which will be presented at the Combined Hearing, the Debtors respectfully request that the Court (a) approve the adequacy of the Disclosure Statement on a final basis, (b) confirm the Plan, and (c) overrule the Objections.

I. The Disclosure Statement Contains "Adequate Information" as Required by Section 1125 of the Bankruptcy Code, and the Debtors Complied with Applicable Notice Requirements.

A. The Disclosure Statement Contains Adequate Information.

23. The primary purpose of a disclosure statement is to provide "adequate information" that allows parties entitled to vote on a proposed plan to make an informed decision about whether to vote to accept or reject the plan.[16] "Adequate information" is a flexible standard, based on the facts and circumstances of each case.[17] Courts within the Fifth Circuit and elsewhere acknowledge

[16] *See, e.g.*, *In re J.D. Mfg., Inc.*, No. 07-36751, 2008 WL 4533690, at *2 (Bankr. S.D. Tex. Oct. 2, 2008) ("'Adequacy' of information is a determination that is relative both to the entity (e.g. assets/business being reorganized or liquidated) and to the sophistication of the creditors to whom the disclosure statement is addressed."); *In re U.S. Brass Corp.*, 194 B.R. 420, 423 (Bankr. E.D. Tex. 1996) ("The purpose of the disclosure statement is . . . to provide enough information to interested persons so they may make an informed choice. . . ."); *In re Applegate Prop., Ltd.*, 133 B.R. 827, 831 (Bankr. W.D. Tex. 1991) ("A court's legitimate concern under Section 1125 is assuring that hypothetical reasonable investors receive such information as will enable them to evaluate for *themselves* what impact the information might have on their claims and on the outcome of the case . . . ."); *see also Krystal Cadillac-Oldsmobile GMC Truck, Inc. v. Gen. Motors Corp.*, 337 F.3d 314, 321–22 (3d Cir. 2003) ("Under 11 U.S.C. § 1125(b), a party seeking chapter 11 bankruptcy protection has an affirmative duty to provide creditors with a disclosure statement containing adequate information to enable a creditor to make an informed judgment about the Plan.") (internal quotation marks omitted); *Century Glove, Inc. v. First Am. Bank of N.Y.*, 860 F.2d 94, 100 (3d Cir. 1988) ("§ 1125 seeks to guarantee a minimum amount of information to the creditor asked for its vote.").

[17] 11 U.S.C. § 1125(a)(1) ("'[A]dequate information' means information of a kind, and in sufficient detail, as far as is reasonably practicable in light of the nature and history of the debtor and the condition of the debtor's books and records."); *Mabey v. Sw. Elec. Power Co. (In re Cajun Elec. Power Coop., Inc.)*, 150 F.3d 503, 518 (5th Cir. 1998) (citations omitted) ("The legislative history of § 1125 indicates that, in determining what constitutes 'adequate information' with respect to a particular disclosure statement, both the kind and form of information are left essentially to the judicial discretion of the court and that the information required will necessarily be governed by the circumstances of the case."); *Floyd v. Hefner*, No. CIV.A. H-03-5693, 2006 WL 2844245, at *30 (S.D. Tex. Sept. 29, 2006) (noting that what constitutes "adequate information" is a flexible standard); *In re*

that determining what constitutes "adequate information" for the purpose of satisfying section 1125 of the Bankruptcy Code resides within the broad discretion of the court.[18]

24. Courts look for certain information when evaluating the adequacy of the disclosures in a proposed disclosure statement, including:

i. the events which led to the filing of a bankruptcy petition;

ii. the relationship of a debtor with the affiliates;

iii. a description of the available assets and their value;

iv. the anticipated future of the company;

v. the source of information stated in the disclosure statement;

vi. the present condition of a debtor while in chapter 11;

vii. the claims asserted against a debtor;

viii. the estimated return to creditors under a chapter 7 liquidation;

ix. the future management of a debtor;

x. the chapter 11 plan or a summary thereof;

xi. the financial information, valuations, and projections relevant to the claimants' decision to accept or reject the chapter 11 plan;

xii. the information relevant to the risks posed to claimants under the plan;

xiii. the actual or projected realizable value from recovery of preferential or otherwise voidable transfers;

xiv. the litigation likely to arise in a nonbankruptcy context; and

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Applegate Prop., Ltd., 133 B.R. at 829 ("The issue of adequate information is usually decided on a case by case basis and is left largely to the discretion of the bankruptcy court.").

[18] *See, e.g.*, *Tex. Extrusion Corp. v. Lockheed Corp. (In re Tex. Extrusion Corp.)*, 844 F.2d 1142, 1157 (5th Cir. 1988) ("The determination of what is adequate information is subjective and made on a case by case basis. This determination is largely within the discretion of the bankruptcy court."); *Kirk v. Texaco, Inc.*, 82 B.R. 678, 682 (S.D.N.Y. 1988) ("The legislative history could hardly be more clear in granting broad discretion to bankruptcy judges under § 1125(a).").

xv. the tax attributes of a debtor.[19]

25. The Disclosure Statement, which was previously approved on a conditional basis, contains adequate information.[20] The Disclosure Statement contains descriptions and summaries of, among other things: (a) both the Plan and the Debtors' related reorganization efforts;[21] (b) the relevant events and circumstances preceding and causing the commencement of these Chapter 11 Cases;[22] (c) the key terms of the Plan Settlement;[23] (d) the key terms of the Plan, including the means for implementation and funding;[24] (e) estimates of the anticipated distributions to be received by Holders of Allowed Claims in each Class;[25] (f) risk factors affecting the Plan, including risks related to the transactions contemplated therein and recoveries under the Plan;[26] (g) the liquidation analysis setting forth the estimated return that Holders of Claims and Interests would receive in a hypothetical chapter 7 case;[27] (h) information about certain security law matters;[28] and (i) federal tax law consequences of the Plan.[29]

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19 *In re U.S. Brass Corp.*, 194 B.R. at 424–25 (listing factors courts have considered in determining the adequacy of information provided in a disclosure statement); *Westland Oil Dev. Corp. v. MCorp Mgmt. Sols., Inc.*, 157 B.R. 100, 102 (S.D. Tex. 1993) (same); *In re Scioto Valley Mortg. Co.*, 88 B.R. 168, 170–71 (Bankr. S.D. Ohio 1988) (same); *In re Metrocraft Publ'g Servs., Inc.*, 39 B.R. 567, 568 (Bankr. N.D. Ga. 1984) (same). Disclosure regarding all topics "is not necessary in every case." *In re U.S. Brass Corp.*, 194 B.R. at 425; *see also In re Phx. Petroleum*, 278 B.R. 385, 393 (Bankr. E.D. Pa. 2001) ("[C]ertain categories of information which may be necessary in one case may be omitted in another . . . .").

20 *See* Solicitation Motion Order [Docket No. 568].

21 *See* Disclosure Statement, Art. V.

22 *See id.*, Art. IV.

23 *See id.*, Art. VI.

24 *See id.*, Art. VII.

25 *See id.*, Art. III.E & Exhibit B.

26 *See id.*, Art. X.

27 *See id.*, Exhibit B.

28 *See id.*, Art. XI.

29 *See id.*, Art. XII.

DEBTORS EXHIBIT 5
Page 25 of 83

26. As discussed above, section 1125(a) requires only "adequate information" sufficient for parties entitled to vote on a proposed plan to make an informed decision about whether to vote to accept or reject the plan. Accordingly, the Disclosure Statement contains adequate information within the meaning of section 1125(a) of the Bankruptcy Code and should be approved on a final basis.

B. The Debtors Complied with the Applicable Notice Requirements.

27. In addition to conditionally approving the adequacy of the Disclosure Statement, the Solicitation Motion Order granted final relief regarding solicitation and noticing procedures and materials including, among other things: (a) approving the Solicitation and Voting Procedures including the form of Ballot; (b) approving the forms of the Combined Hearing Notice, Notice of Filing of the Plan Supplement, Non-Voting Status Notice, Publication Notice, and Opt-Out Form; and (c) approving certain dates and deadlines with respect to the Plan and Disclosure Statement. The Debtors complied with the procedures and timeline approved by the Solicitation Motion Order.[30]

C. Solicitation of the Plan Complied with the Bankruptcy Code and Was in Good Faith.

28. Section 1125(e) of the Bankruptcy Code provides that "a person that solicits acceptance or rejection of a plan, in good faith and in compliance with the applicable provisions of this title . . . is not liable" on account of such solicitation for violation of any applicable law, rule, or regulation governing solicitation of acceptance or rejection of a plan.[31]

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[30] *See, e.g. Certificate of Service of Solicitation Materials* [Docket No. 619]; *Notice of Publication* [Docket No. 623].

[31] 11 U.S.C. § 1125(e).

29. As set forth in the Disclosure Statement and Solicitation Motion, and as demonstrated by the Debtors' compliance with the Solicitation Motion Order,[32] the Debtors at all times engaged in arm's-length, good faith negotiations and took appropriate actions in connection with the solicitation of the Plan in compliance with section 1125 of the Bankruptcy Code. Therefore, the Debtors request that the Bankruptcy Court grant the parties, including the 1125(e) Exculpation Parties,[33] the protections provided under section 1125(e) of the Bankruptcy Code.

30. For the foregoing reasons, the Court should enter an order approving the Disclosure Statement on a final basis.

D. Modifications to the Plan Do Not Require Re-Solicitation.

31. Section 1127(a) of the Bankruptcy Code provides that a plan proponent may modify a plan "at any time" before confirmation.[34] When a plan is modified, all stakeholders that previously accepted a plan are deemed to have accepted such plan as modified.[35] Bankruptcy Rule 3019(a) implements section 1127(d) by providing that such modifications do not require re-solicitation if previously accepting creditors either (a) are not materially adversely affected by such modifications or (b) consent in writing to any materially adverse modifications.[36]

32. Courts consistently interpret Bankruptcy Rule 3019(a) to only require re-solicitation of "materially" adverse modifications not otherwise consented to by previously accepting creditors.[37] A plan modification is not material unless it "so affects a creditor or interest

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[32] *See* Voting Report.

[33] *See infra* Part III.D; Plan, Art. 10.4.

[34] 11 U.S.C. § 1127(a).

[35] 11 U.S.C. § 1127(d).

[36] Fed. R. Bankr. P. 3019(a).

[37] *See In re New Power Co.*, 438 F.3d 1113, 1117–18 (11th Cir. 2006) (explaining that a party's "vote for or against a plan" may be applied "to a modified Plan unless the modification materially and adversely changes" the party's treatment); *In re Sentry Operating Co. of Texas, Inc.*, 264 B.R. 850, 857 (Bankr. S.D. Tex. 2001) (finding that nonmaterial modifications that do not adversely impact parties who have previously voted on the plan do not

holder who accepted the plan that such entity, if it knew of the modification, would be likely to reconsider its acceptance."[38] In short, courts allow plan proponents to make nonmaterial, non-adverse, or consensual changes to a plan without further disclosure. Plan modifications that improve, maintain, or only minimally reduce the recovery of affected creditors do not require re-solicitation. Similarly, creditors' prior acceptances may be enforced without re-solicitation if such creditors agree to their reduced distribution as part of the modification process.[39]

33. The Debtors made certain modifications reflected in the Plan (the "**Modifications**"). A majority of these Modifications reflect the agreement between the Debtors, the Committee, the Settlement Parties, and the Girns with respect to the treatment of the Girns' Claims under the Plan. Specifically, the Girns ***agreed*** to waive any rights to distributions on account of their Claims under the Plan. These Modifications do not materially diminish or alter any other creditor's substantive rights under the Plan, but instead, provide certainty as to the distributions for the Holders of Allowed General Unsecured Claims.

34. The other Modifications were intended to resolve certain formal and informal objections to the Plan, and do not materially adversely affect any parties' substantive rights. In particular, the modified Plan now contains agreed-upon language that resolves the EB5 Objection

require additional disclosure or re-solicitation); *In re Caremax, Inc.*, No. 24-80093 (MVL) (Bankr. N.D. Tex. Jan. 31, 2025) [Docket No. 587] (confirming plan with immaterial modifications and stating that such plan did not require re-solicitation); *In re Kidkraft, Inc.*, No. 24-80045 (MVL) (Bankr. N.D. Tex. June 24, 2024) [Docket No. 241] (same).

[38] *In re Am. Solar King Corp.*, 90 B.R. 808, 824 (Bankr. W.D. Tex. 1988) ("[T]he statute permits modifications that might technically have a negative impact on claimants where the modifications are not substantial."); *see also In re Sentinel Mgmt. Group, Inc.*, 398 B.R. 281, 302 (Bankr. N.D. Ill. 2008) (holding that one percent reduction of one class's distribution was not sufficiently material to require re-solicitation).

[39] *See, e.g.*, *In re Aleris Int'l, Inc.*, No. 09–10478, 2010 WL 3492664, at *31–32 (Bankr. D. Del. May 13, 2010) (holding that plan modifications that did not adversely affect any creditor other than consenting parties did not require re-solicitation); *In re Pisces Energy, LLC*, 2009 WL 7227880, at *10 (Bankr. S.D. Tex. Dec. 21, 2009) (same).

and part of the U.S. Trustee's Objection.[40] These Modifications are supported by all of the Debtors' key constituencies including the DIP Lenders, the Committee, and the Settlement Parties.[41] All Modifications were expressly contemplated in the Disclosure Statement in which the Proponents retained the right to modify the Plan without the need for re-solicitation.[42] Accordingly, no additional solicitation or disclosure is required on account of the Modifications. All creditors in the Voting Classes who accepted the Plan should be deemed to have accepted the Plan as modified.

II. The Plan Satisfies Each Requirement for Confirmation.

35. To confirm the Plan, the Court must find that the Proponents have satisfied the requirements of section 1129 of the Bankruptcy Code.[43] As described in detail below, the Plan complies with all relevant provision of the Bankruptcy Code and all other applicable law.

A. Section 1129(a)(1)—The Plan Complies with the Applicable Provisions of the Bankruptcy Code.

36. Under section 1129(a)(1) of the Bankruptcy Code, a plan must "compl[y] with the applicable provisions of [the Bankruptcy Code]."[44] The legislative history of section 1129(a)(1) of the Bankruptcy Code explains that this provision also encompasses the requirements of sections 1122 and 1123 of the Bankruptcy Code, which govern the classification of claims and the

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[40] *See* Plan, Art. 1.1.123 (resolving the UST Objection as to the scope of the "Related Parties"); Art. 4.8 (including the language requested by EB5 Claimants).

[41] Kirshbaum Decl. ¶ 17.

[42] *See* Disclosure Statement, Art. VII.F.1, VII.Q, IX.H.

[43] *See Heartland Fed. Sav. & Loan Assoc. v. Briscoe Enters., Ltd. II* (*In re Briscoe Enters., Ltd. II*), 994 F.2d 1160, 1165 (5th Cir. 1993) (holding "that preponderance of the evidence is the debtor's appropriate standard of proof both under § 1129(a) and in a cramdown"); *In re Briscoe Enters., Ltd. II*, 994 F.2d 1160, 1165 (5th Cir. 1993) ("The combination of legislative silence, Supreme Court holdings, and the structure of the [Bankruptcy] Code leads this Court to conclude that preponderance of the evidence is the debtor's appropriate standard of proof under both § 1129(a) and in a cramdown."); *In re Cypresswood Land Partners, I*, 409 B.R. 396, 422 (Bankr. S.D. Tex. 2009); *In re J T Thorpe Co.*, 308 B.R. 782, 785 (Bankr. S.D. Tex. 2003). Preponderance of the evidence has been described as just enough evidence to make it more likely than not that the fact the claimant seeks to prove is true. *See Grogan v. Garner*, 498 U.S. 279, 286 (1991) ("The preponderance-of-the-evidence standard results in roughly equal allocation of the risk of error between litigants.") (citations omitted).

[44] 11 U.S.C. § 1129(a)(1).

contents of a plan of reorganization, respectively.[45] As explained below, the Plan complies with the requirements of sections 1122 and 1123 of the Bankruptcy Code, as well as other applicable provisions.

1. The Plan Satisfies the Classification Requirements of Section 1122 of the Bankruptcy Code.

37. The classification requirement of section 1122(a) of the Bankruptcy Code provides, in pertinent part, as follows:

> Except as provided in subsection (b) of this section, a plan may place a claim or an interest in a particular class only if such claim or interest is substantially similar to the other claims or interests of such class.[46]

38. For a classification structure to satisfy section 1122 of the Bankruptcy Code, not all substantially similar claims or interests need to be grouped in the same class.[47] Instead, claims or interests designated to a particular class must be substantially similar to each other.[48] The Fifth Circuit has recognized that plan proponents have significant flexibility in placing similar claims into different classes, provided there is a rational basis to do so.[49]

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[45] S. Rep. No. 95-989, at 126, *reprinted in* 1978 U.S.C. C.A.N. 5787, 5912 (1978); H.R. Rep. No. 95-595, at 412, *reprinted in* 1978 U.S.C. C.A.N. 5963, 6368 (1977); *In re S & W Enter.*, 37 B.R. 153, 158 (Bankr. N.D. Ill. 1984) ("An examination of the Legislative History of [section 1129(a)(1)] reveals that although its scope is certainly broad, the provisions it was most directly aimed at were Sections 1122 and 1123."); *In re Nutritional Sourcing Corp.*, 398 B.R. 816, 824 (Bankr. D. Del. 2008) (noting that a plan must comply with Sections 1122 and 1123).

[46] 11 U.S.C. § 1122(a).

[47] *See In re Sentry Operating Co. of Tex., Inc.*, 264 B.R. 850, 860 (Bankr. S.D. Tex. 2001) (recognizing that section 1122 is broadly "permissive of any classification scheme that is not specifically proscribed, and that substantially similar claims may be separately classified").

[48] *In re Vitro Asset Corp.*, No. 11-32600-HDH, 2013 WL 6044453, at *5 (Bankr. N.D. Tex. Nov. 14, 2013) ("[A] plan may provide for multiple classes of claims or interests so long as each claim or interest within a class is substantially similar to other claims or interests in that class.").

[49] *Heartland Fed. Sav. & Loan Assoc. v. Briscoe Enters., Ltd., II (In re Briscoe Enters., Ltd., II)*, 994 F.2d 1160, 1167 (5th Cir. 1993) (recognizing that "there may be good business reasons to support separate classification"); *see also John Hancock Mut. Life Ins. Co. v. Route 37 Bus. Park Assocs.*, 987 F.2d 154, 158–59 (3d Cir. 1993) (holding that a classification scheme is proper as long as each class represents a voting interest that is "sufficiently distinct and weighty to merit a separate voice in the decision whether the proposed reorganization should proceed"); *In re Idearc Inc.*, 423 B.R. 138, 160 (Bankr. N.D. Tex. 2009) ("Significantly, a plan proponent is afforded significant flexibility in classifying claims under section 1122(a) of the Bankruptcy Code provided there

39. The Plan satisfies these requirements because each Class under the Plan is comprised solely of "substantially similar claims or interests." Indeed, the Plan places Claims and Interests into eleven (11) separate Classes, with each Class differing from the Claims and Interests in each other Class in a legal or factual nature or based on other relevant criteria.[50] Specifically, the Plan provides for the separate classification of Claims and Interests into the following Classes:

(a) Class 1: Bridge CN-3 Secured Lender Claim;

(b) Class 2: WTI Secured Lender Claim;

(c) Class 3: CN-1 Note Claims;

(d) Class 4: CN-2 Note Claims;

(e) Class 5: CN-3 Note Claims;

(f) Class 6: Other Secured Claims;

(g) Class 7: Non-Tax Priority Claims;

(h) Class 8: General Unsecured Claims;

(i) Class 9: Intercompany Claims;

(j) Class 10: Equity; and

(k) Class 11: Subsidiary Equity Interests.

40. Claims and Interests assigned to each particular Class described above are substantially similar to the other Claims and Interests in such Class. Moreover, the Plan's classification generally tracks the Debtors' prepetition capital structure. In addition, valid business,

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is a reasonable basis for the classification scheme and all claims within a particular class are substantially similar."), *aff'd*, 662 F.3d 315 (5th Cir. 2011); *In re Pisces Energy, LLC*, No. 09-36591-H5-11, 2009 WL 7227880, at *8 (Bankr. S.D. Tex. Dec. 21, 2009) ("[A] plan proponent is afforded significant flexibility in classifying claims under section 1122(a) of the Bankruptcy Code provided there is a reasonable basis for the classification scheme and all claims within a particular class are substantially similar."); *In re Heritage Org., L.L.C.*, 375 B.R. 230, 303 (Bankr. N.D. Tex. 2007) ("[T]he only express prohibition on separate classification is that it may not be done to gerrymander an affirmative vote on a reorganization plan.").

[50] Plan, Art. 3.

legal, and factual reasons justify the separate classification of the particular Claims or Interests into the Classes created under the Plan, and no unfair discrimination exists between or among holders of Claims and Interests.[51] Namely, the Plan separately classifies the Claims because each holder of such Claims or Interests may hold (or may have held) rights in the Estates legally dissimilar to the Claims or Interests in other Classes or because substantial administrative convenience resulted from such classification.[52]

41. For example, Claims (rights to payment) are classified separately from Interests (representing ownership in the business). Secured Claims are classified separately from unsecured Claims because the Debtors' obligations with respect to the former are secured by collateral. Equity Interests are classified separately based upon their preferred status and are further separated between the Equity in HGE (Class 10) and the Equity Interests held by HGE's subsidiaries (Class 11). No objections were filed with respect to the Plan's classification of Claims and Interests.

42. Accordingly, the Plan satisfies section 1122(a) of the Bankruptcy Code. The Debtors submit that the Plan fully complies with and satisfies section 1122 of the Bankruptcy Code, and no party has asserted otherwise.

2. The Plan Satisfies the Mandatory Plan Requirements of Section 1123(a) of the Bankruptcy Code.

43. Section 1123(a) of the Bankruptcy Code sets forth seven criteria that every chapter 11 plan must satisfy.[53] The Plan satisfies each of these requirements.

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[51] Kirshbaum Decl. ¶¶ 22- 23.

[52] *See id.*

[53] *See* 11 U.S.C. § 1123(a).

a. *Section 1123(a)(1)—Designation of Classes of Claims and Equity Interests.*

44. Section 1123(a)(1) of the Bankruptcy Code requires that the Plan designate "classes of claims, other than claims of a kind specified in section 507(a)(2), 507(a)(3), or 507(a)(8) of this title, and classes of interests."[54] For the reasons set forth above, Article 3 of the Plan properly designates Classes of Claims and Interests and thus satisfies this requirement of the Bankruptcy Code.

b. *Section 1123(a)(2)—Specification of Unimpaired Classes.*

45. Section 1123(a)(2) of the Bankruptcy Code requires that the Plan "specify any class of claims or interests that is not impaired under the plan."[55] The Plan meets this requirement by identifying each Class in Article 3 that is Unimpaired.

c. *Section 1123(a)(3)—Treatment of Impaired Classes.*

46. Section 1123(a)(3) of the Bankruptcy Code requires that the Plan "specify the treatment of any class of claims or interests that is impaired under the plan."[56] The Plan meets this requirement by setting forth the treatment of each Class in Article 3 that is Impaired.

d. *Section 1123(a)(4)—Equal Treatment within Classes.*

47. Section 1123(a)(4) of the Bankruptcy Code requires that the Plan "provide the same treatment for each claim or interest of a particular class, unless the holder of a particular claim or interest agrees to a less favorable treatment of such particular claim or interest."[57] The Plan meets this requirement because holders of Allowed Claims or Interests will receive the same rights and

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[54] *Id.* § 1123(a)(1).

[55] *Id.* § 1123(a)(2).

[56] *Id.* § 1123(a)(3).

[57] *Id.* § 1123(a)(4).

treatment as other holders of Allowed Claims or Interests within such holders' respective Class unless otherwise agreed to by a Holder.[58]

e. *Section 1123(a)(5)—Means for Implementation.*

48. Section 1123(a)(5) of the Bankruptcy Code requires that the Plan provide "adequate means" for its implementation.[59] The Plan, together with the documents and forms of agreement included in the Plan Supplement,[60] provides a detailed blueprint for the transactions that underlie the Plan.

49. Article 4 of the Plan, in particular, sets forth the means for implementation of the Plan and the transactions underlying the Plan, including: (a) the funding and sources of consideration for Plan distributions; (b) the terms of the Plan Settlement between the Debtors, the Committee, and the Settlement Parties; (c) the establishment and creation of the Liquidating Trust, the execution of the Liquidating Trust Agreement, the appointment of the Liquidating Trustee, and the transfer of the Liquidating Trust Assets to the Liquidating Trust; (d) the preservation of the Debtors' Retained Causes of Action and respective assignment of certain causes of action to the Liquidating Trust; (e) the authorization and issuance of Reorganized HGE Common Stock; (f) the contribution of Guidepost Global Assets to Reorganized HGE for the benefit of the Plan Sponsor; (g) the transfer of the Designated EB-5 Entities (except for their assets, unless otherwise specified in the Plan Supplement) to Guidepost Global; (h) the cancellation of Equity in the Debtors identified in the Plan Supplement; (i) the release of Liens with respect to any of the Debtors' Property; (j) the vesting of assets in Reorganized HGE (with the exception of the Liquidating Trust Assets transferred or issued to the Liquidating Trust); (k) providing for the exemption of certain

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58 Plan, Art. 3.

59 *See* 11 U.S.C. § 1123(a)(5).

60 *See* Plan Supplement.

securities law matters; (l) the authorization and approval to dissolve certain Debtors; and (m) the effectuation and implementation of documents and further transactions.[61] In addition to these core transactions, the Plan provides for the settlement of Claims and Interests and establishment of certain agreements and critical documents, like the Corporate Documents.[62]

50. The precise terms governing the execution of these transactions are set forth in greater detail in the applicable definitive documents or forms of agreements included in the Plan Supplement.[63] Thus, the Plan satisfies section 1125(a)(5) of the Bankruptcy Code.

f. *Section 1123(a)(6)—Issuance of Non-voting Securities.*

51. Section 1123(a)(6) of the Bankruptcy Code requires that a debtor's corporate constituent documents prohibit the issuance of non-voting equity securities.[64] Article 5.1 of the Plan provides that upon the Effective Date, Reorganized HGE's Corporate Documents shall be deemed amended (a) to the extent necessary, to incorporate the provisions of the Plan, and (b) to prohibit the issuance by Reorganized HGE of nonvoting securities to the extent required under section 1123(a)(6) of the Bankruptcy Code.[65] Accordingly, the Plan satisfies section 1123(a)(6) of the Bankruptcy Code.

g. *Section 1123(a)(7)—Directors and Officers.*

52. Section 1123(a)(7) of the Bankruptcy Code requires that plan provisions with respect to the manner of selection of any director, officer, or trustee, or any other successor thereto, be "consistent with the interests of creditors and equity security holders and with public policy."[66]

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61 Plan, Art. 4.

62 Kirshbaum Decl. ¶¶ 29-30; *see also* Plan, Art. 4 & Art. 5.

63 *See* Plan Supplement.

64 *See* 11 U.S.C. § 1123(a)(6).

65 Plan, Art. 5.1.

66 *See* 11 U.S.C. § 1123(a)(7).

The Plan satisfies this requirement by providing for the appointment of new directors and officers of Reorganized HGE and Reorganized HGE Subsidiaries upon the Effective Date.[67] The identities of these individuals are set forth in Exhibit J of the Plan Supplement.[68] Accordingly, the Plan satisfies section 1123(a)(7) of the Bankruptcy Code.

3. The Plan Complies with the Discretionary Provisions of Section 1123(b) of the Bankruptcy Code.

53. Section 1123(b) of the Bankruptcy Code sets forth various discretionary provisions that may be incorporated into a chapter 11 plan. Among other things, section 1123(b) of the Bankruptcy Code provides that a plan may: (a) impair or leave unimpaired any class of claims or interests; (b) provide for the assumption or rejection of executory contracts and unexpired leases; (c) provide for the settlement or adjustment of any claim or interest belonging to the debtor or the estates; and (d) include any other appropriate provision not inconsistent with the applicable provisions of chapter 11.[69]

54. The Plan is consistent with section 1123(b) of the Bankruptcy Code. ***First***, under Article 3 of the Plan, Classes 6 and 7 are Unimpaired because the Plan leaves unaltered the legal, equitable, and contractual rights of the Holders of Claims within such Classes.[70]

55. ***Second***, Article 9 of the Plan provides the treatment of Executory Contracts and Unexpired Leases that may be assumed, assumed and assigned, or rejected. Pursuant to sections 365 and 1123 of the Bankruptcy Code, the Plan provides that Executory Contracts and Unexpired Leases are deemed rejected as of the Effective Date if they: (a) are not listed in the Plan Supplement; (b) were not assumed or assumed and assigned prior to the Effective Date or

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67 Plan, Art. 5.2.

68 Plan Supplement, Exhibit J.

69 11 U.S.C. §§ 1123(b)(1)–(3), (6).

70 Plan, Art. 3.

otherwise the subject of a motion or notice to assume or assume and assign filed on or before the Effective Date; and/or (c) were not previously rejected.[71] It further provides that each Reorganized HGE Contract or Lease assumed or assumed and assigned pursuant to the Plan shall vest or re-vest in and be fully enforceable by Reorganized HGE in accordance with its terms, except as modified by the provisions of the Plan or the Confirmation Order.[72]

56. ***Third***, Classes 1, 2, 3, 4, 5 and 8 are Impaired because the Plan modifies the rights of the holders of Claims and Interests within such Classes as contemplated in section 1123(b)(1) of the Bankruptcy Code.[73] Classes 9 (Intercompany Claims), 10 (Equity) and 11 (Subsidiary Equity Interests) are also Impaired under the Plan.[74]

57. ***Finally***, the Plan contains certain settlements, release, exculpation, and injunction provisions, which for the reasons set forth in Part III of this Memorandum, are consistent with section 1123(b) of the Bankruptcy Code.[75]

4. The Plan Complies with Section 1123(d) of the Bankruptcy Code.

58. Section 1123(d) of the Bankruptcy Code provides that "if it is proposed in a plan to cure a default the amount necessary to cure the default shall be determined in accordance with the underlying agreement and applicable nonbankruptcy law."[76]

59. The Plan complies with section 1123(d) of the Bankruptcy Code. Article 9.2 of the Plan provides for the satisfaction of Cure Claims under each assumed or assumed and assigned Executory Contract and Unexpired Lease in accordance with section 365(b) of the Bankruptcy

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71 *Id.*, Art. 9.1.

72 *Id.*

73 *Id.*, Art. 2 & Art. 3.

74 *Id.*

75 *Id.*, Art. 4 & 10.

76 11 U.S.C. § 1123(d).

Code. Specifically, payment of such Cure Claim (if any) shall be made on the Effective Date or as soon as reasonably practicable thereafter, or in the ordinary course of business or on other terms as the parties to such Executory Contract or Unexpired Lease may agree.[77]

60. Moreover, the Plan provides that the Cure Claims related to designation of an Executory Contract and Unexpired Lease by the Plan Sponsor shall be paid by the Plan Sponsor in addition to the funding of the Plan Sponsor Consideration; and any and all Cure Claims related to a Transferred Executory Contract / Unexpired Lease shall be paid by Guidepost Global, CEA, or TNC, as applicable.[78] To the extent there is a dispute related to any such Cure Claim, then payment of such Cure Claim shall be made following the entry of a Final Order or orders resolving such dispute and approving such assumption (and, if applicable, assignment). The Debtors are not aware of any objections, formal or informal, to the Cure Claims or any assumption disputes.

61. Accordingly, the Plan satisfies the requirements of section 1123(d) of the Bankruptcy Code, and no party has asserted otherwise.

B. Section 1129(a)(2)—The Debtors Complied with the Applicable Provisions of the Bankruptcy Code.

62. The Debtors have satisfied section 1129(a)(2) of the Bankruptcy Code, which requires that the proponent of a plan of reorganization comply with the applicable provisions of the Bankruptcy Code.[79] The legislative history to section 1129(a)(2) of the Bankruptcy Code reflects that this provision is intended to encompass the disclosure and solicitation requirements set forth in sections 1125 and 1126 of the Bankruptcy Code.[80] As discussed below, the Debtors

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77 Plan, Art. 9.2.1.

78 *Id.*

79 *See* 11 U.S.C. § 1129(a)(2).

80 S. Rep. No. 95-989, at 126, *reprinted in* 1978 U.S.C. C.A.N. 5787, 5912 (1978); H.R. Rep. No. 95-595, at 412, *reprinted in* 1978 U.S.C. C.A.N. 5963, 6368 (1977); *In re Lapworth*, No. 97-34529 (DWS), 1998 WL 767456, at *3 (Bankr. E.D. Pa. Nov. 2, 1998) ("The legislative history of § 1129(a)(2) specifically identifies compliance

have complied with sections 1125 and 1126 of the Bankruptcy Code regarding disclosure and solicitation of the Plan.

1. The Debtors Complied with Section 1125 of the Bankruptcy Code.

63. As discussed above, the Debtors complied with the notice and solicitation requirements of section 1125 of the Bankruptcy Code.[81]

2. The Debtors Complied with Section 1126 of the Bankruptcy Code.

64. Section 1126 of the Bankruptcy Code specifies the requirements for acceptance of a plan of reorganization. Specifically, under section 1126 of the Bankruptcy Code, only holders of allowed claims and allowed interests in impaired classes of claims or interests that will receive or retain property under a plan on account of such claims or interests may vote to accept or reject such plan.[82] Section 1126 of the Bankruptcy Code provides, in pertinent part, that:

> (a) The holder of a claim or interest allowed under section 502 of [the Bankruptcy Code] may accept or reject a plan.
>
> * * *
>
> (f) Notwithstanding any other provision of this section, a class that is not impaired under a plan, and each holder of a claim or interest of such class, are conclusively presumed to have accepted the plan, and solicitation of acceptances with respect to such class from the holders of claims or interests of such class is not required.[83]

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with the disclosure requirements of § 1125 as a requirement of § 1129(a)(2)."); *In re WorldCom, Inc.*, No. 02-13533 (AJG), 2003 WL 23861928, at *49 (Bankr. S.D.N.Y. Oct. 31, 2003) (stating that section 1129(a)(2) requires plan proponents to comply with applicable provisions of the Bankruptcy Code, including "disclosure and solicitation requirements under sections 1125 and 1126"); *see also Mabey v. Sw. Elec. Power Co. (In re Cajun Elec. Power Coop.),* 150 F.3d 503, 512 n.3 (5th Cir. 1998) (noting that section 1129(a)(2) includes requirement of compliance with section 1125); *In re Cypresswood Land Partners, I*, 409 B.R. 396, 424 (Bankr. S.D. Tex. 2009) ("Bankruptcy courts limit their inquiry under § 1129(a)(2) to ensuring that the plan proponent has complied with the solicitation and disclosure requirements of § 1125."); *In re Star Ambulance*, 540 B.R. 251, 262 (Bankr. S.D. Tex. 2015) ("Courts interpret this language to require that the plan proponent comply with the disclosure and solicitation requirements set forth in Bankruptcy Code §§ 1125 and 1126.").

81 *See supra* Parts II.B–II.C.

82 *See* 11 U.S.C. § 1126.

83 *Id.* §§ 1126(a), (f).

65. As set forth above, in accordance with section 1125 of the Bankruptcy Code, the Debtors solicited acceptances or rejections of the Plan from the Holders of Claims in Classes 1, 2, 3, 4, 5, and 8. The Debtors were not required to solicit votes from Holders of Claims and Interests in Classes 6, 7, 9, 10, or 11 because Holders of such Claims and Interests are either Unimpaired and deemed to accept the Plan under section 1126(f) or Impaired and conclusively presumed to have rejected the Plan under section 1126(g). Thus, pursuant to section 1126(a) of the Bankruptcy Code, only Holders of Claims in Classes 1, 2, 3, 4, 5, and 8 were entitled to vote to accept or reject the Plan.

66. Section 1126(c) of the Bankruptcy Code specifies that the requirements for acceptance of a plan by class of claims, and provides, in pertinent part:

> A class of claims has accepted a plan if such plan has been accepted by creditors . . . that hold at least two-thirds in amount and more than one-half in number of the allowed claims of such class held by creditors . . . that have accepted or rejected such plan.[84]

Section 1126(d) provides the same requirements (i.e., two-thirds in amount and over one-half in number) with respect acceptance of a plan by a class of interests.[85]

67. As evidenced by the Voting Report, the Voting Parties in Classes 1, 2, 3, 4, and 5—all of which are Impaired Classes that are entitled to vote—voted unanimously to accept the Plan in sufficient number and amount to constitute accepting Classes under the Bankruptcy Code.[86]

68. Class 8 voted to reject the Plan.[87] The Debtors received 81 votes on the Plan, with 66 votes accepting the Plan—well satisfying the numerosity requirement. However, Class 8 did not obtain the required amount of accepting Claims due to three rejecting ballots filed by (a)

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[84] *Id.* § 1126(c).

[85] *Id.* § 1126(d).

[86] *See* Voting Report, Exhibit A.

[87] *Id.*

Hallandale; (b) Carl Barney, individually and as Trustee of the Carl Barney Living Trust; and (c) San Ramon Guidepost LLC, a landlord, accounting for approximately $90.2 million of the approximate $95.9 million rejecting Class 8 Claims.[88] These three Claims reflect either rejection damage claims that have not been reduced to the limitations of section 502(b)(6) of the Bankruptcy Code or contingent, disputed, and unliquidated litigation claims. This information is to provide that a limited number of claimants are commandeering Class 8's rejection of the Plan.

69. Notwithstanding Class 8's vote to reject the Plan, based upon the foregoing, the Proponents have satisfied the requirements of section 1129(a)(2) of the Bankruptcy Code.

C. Section 1129(a)(3)—The Plan Was Proposed in Good Faith and Not by Any Means Forbidden by Law.

70. Section 1129(a)(3) of the Bankruptcy Code requires that a chapter 11 plan be "proposed in good faith and not by any means forbidden by law."[89] In assessing good faith, the Fifth Circuit has held that good faith should be evaluated "in light of the totality of the circumstances surrounding the development of the plan."[90] Moreover, to be proposed in good faith, a plan must fairly achieve a result consistent with the Bankruptcy Code.[91] The fundamental purpose of chapter 11 is to enable a distressed business to reorganize its affairs to prevent job losses and the adverse economic effects associated with disposing of assets at liquidation value.[92]

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88 *Id.*

89 *See* 11 U.S.C. § 1129(a)(3).

90 *Fin. Sec. Assurance Inc. v. T-H New Orleans Ltd. P'ship* (*In re T-H New Orleans Ltd. P'ship*), 116 F.3d 790, 802 (5th Cir. 1997) (quoting *Brite v. Sun Country Dev., Inc*. (*In re Sun Country Dev., Inc.*), 764 F.2d 406, 408 (5th Cir. 1985)); *In re Village at Camp Bowie I, L.P.*, 710 F.3d 239, 247 (5th Cir. 2013) ("Good faith should be evaluated 'in light of the totality of the circumstances' . . . mindful of the purposes underlying the Bankruptcy Code.") (citing *In re Cajun Elec. Power*, 150 F.3d at 519); *see also In re W.R. Grace & Co.*, 475 B.R. 34, 87 (D. Del. 2012); *In re Century Glove*, Nos. 90-400-SLR, 90-401-SLR, 1993 WL 239489, at *4 (D. Del. Feb. 10, 1993).

91 *See In re Block Shim Dev. Company-Irving*, 939 F.2d 289, 292 (5th Cir. 1991).

92 *NLRB v. Bildisco & Bildisco,* 465 U.S. 513, 528 (1984); *B.D. Int'l Disc. Corp. v. Chase Manhattan Bank (In re B.D. Int'l Disc. Corp.)*, 701 F.2d 1071, 1075 n.8 (2d Cir. 1983) ("[T]he two major purposes of bankruptcy [are] achieving equality among creditors and giving the debtor a fresh start.").

71. The Plan satisfies section 1129(a)(3) of the Bankruptcy Code. The Proponents propose the Plan in good faith and solely for the purpose to maximize recoveries for creditors.[93] Indeed, integral to the Plan is the Plan Settlement, under which the Settlement Parties and Debtors are providing meaningful consideration to the Liquidating Trust for the benefit of the Liquidating Trust Beneficiaries.[94] The Plan, including the Plan Settlement, is the product of months of extensive arm's-length negotiations between the Debtors, the Committee, the Plan Sponsor, the other Settlement Parties, and their respective professionals.[95] Importantly, the Plan Settlement, which is embodied in the Plan, reflects a good faith compromise among the parties that achieves the best possible result for all of the Debtors' creditors and settles litigation that likely would have included material risk and been time consuming and costly.

72. As such, the Plan and all the related documents were negotiated, proposed, and entered into by the Debtors, the Committee, the Settlement Parties, and the respective parties thereto in good faith and from arm's-length bargaining positions, without any collusion, fraud, or attempt to take unfair advantage of any party. The fact that the Committee is a Proponent of the Plan, as well as the support from the vast majority of the Voting Classes, including those Classes of Secured Claims that have waived distributions under the Plan to allow for the funding of the Liquidating Trust, is strong evidence that the Plan has a proper purpose and is likely to succeed.[96] Finally, as set forth herein, the Plan complies with bankruptcy and applicable nonbankruptcy law, and satisfies section 1129(a)(3) of the Bankruptcy Code.

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93 Kirshbaum Decl. ¶¶ 63-64.

94 *See* Plan, Art. 4.

95 Kirshbaum Decl. ¶¶ 63-64.

96 *See* Voting Report.

D. Section 1129(a)(4)—The Plan Provides for Court Approval of Certain Administrative Expense Claims.

73. Section 1129(a)(4) of the Bankruptcy Code requires that certain fees and expenses paid by the plan proponent, by the debtor, or by a person receiving distributions of property under the plan, be subject to approval by the Court as reasonable.[97] Courts have construed this section to require that all payments of professional fees paid out of estate assets be subject to review and approval by the Court as to their reasonableness.[98] The Fifth Circuit has held this is a "relatively open-ended standard" that involves a case-by-case inquiry and, under appropriate circumstances, does not necessarily require that a bankruptcy court review the amount charged.[99] As to routine legal fees and expenses that have been approved as reasonable in the first instance, "the court will ordinarily have little reason to inquire further with respect to the amount charged."[100]

74. The Plan satisfies section 1129(a)(4) of the Bankruptcy Code. Payment of Professional Fee Claims is the only category of payments that fall within the ambit of section 1129(a)(4) of the Bankruptcy Code in these Chapter 11 Cases; and the Debtors may not pay Professional Fee Claims absent Court approval.[101] Further, all such Professional Fee Claims and corresponding payments are subject to prior Court approval and the reasonableness requirements under sections 328 and/or 330 of the Bankruptcy Code.[102] Article 3.2.5.1 of the Plan,

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97 11 U.S.C. § 1129(a)(4).

98 *See Cajun Elec.*, 150 F.3d at 518 (citations omitted) ("Section 1129(a)(4) by its terms requires court approval of any payment made or to be made by the proponent . . . for services or for costs and expenses in or in connection with the case."); *In re Chapel Gate Apartments, Ltd.*, 64 B.R. 569, 573 (Bankr. N.D. Tex. 1986) (noting that before a plan may be confirmed, "there must be a provision for review by the Court of any professional compensation").

99 *Cajun Elec.*, 150 F.3d at 517 ("What constitutes a reasonable payment will clearly vary from case to case and, among other things, will hinge to some degree upon who makes the payments at issue, who receives those payments, and whether the payments are made from assets of the estate.").

100 *Id*.

101 *See* Plan, Art. 3.2.5.1.

102 11 U.S.C. §§ 328(a), 330(a)(1)(A).

moreover, provides that Professionals shall file all final requests for payment of Professional Fee Claims no later than forty-five (45) days after the Effective Date, thereby providing an adequate period of time for interested parties to review such Professional Fee Claims.[103] Accordingly, the Plan satisfies section 1129(a)(4) of the Bankruptcy Code.

E. Section 1129(a)(5)—The Proponents Have Complied with the Bankruptcy Code's Governance Disclosure Requirement.

75. Section 1129(a)(5)(A) of the Bankruptcy Code requires that the proponent of a plan disclose the identity and affiliations of the proposed officers and directors, to the extent known, of the reorganized debtors.[104] It further requires that the appointment or continuance of such officers and directors be consistent with the interests of creditors and equity security holders and with public policy.[105] Lastly, it requires that the plan proponent have disclosed the identity of insiders to be retained by the reorganized debtor and the nature of any compensation for such insider.[106] Courts have held that these provisions ensure that the postconfirmation governance of a reorganized debtor is in "good hands."[107]

76. The Plan satisfies section 1129(a)(5) of the Bankruptcy Code. Article 5 of the Plan provides that, upon the Effective Date, the current members of the Debtors' board of directors and officers will no longer serve in any such capacity with Reorganized HGE.[108] The identities of the new directors and officers of Reorganized HGE and Reorganized HGE Subsidiaries are disclosed

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[103] Plan, Art. 3.2.5.1.

[104] 11 U.S.C. § 1129(a)(5)(A)(i).

[105] *Id.* § 1129(a)(5)(A)(ii).

[106] *Id.* § 1129(a)(5)(B).

[107] *See In re Landing Assocs.,* 157 B.R. 791, 817 (Bankr. W.D. Tex. 1993) ("In order to lodge a valid objection under § 1129(a)(5), a creditor must show that a debtor's management is unfit or that the continuance of this management post-confirmation will prejudice the creditors.").

[108] Plan, Art. 5.2.

in the Plan Supplement.[109] Also upon the Effective Date, Reorganized HGE's Corporate Documents, including the certificate of incorporation, charters, bylaws, operating agreements, or other necessary organizational documents, as applicable, shall be deemed amended to be consistent with 1123(a)(6) of the Bankruptcy Code.[110] The Proponents believe control of Reorganized HGE and Reorganized HGE Subsidiaries by the individuals to be appointed in accordance with the Plan and Corporate Documents will be consistent with public policy.[111]

77. To the extent that section 1129(a)(5) applies to the Liquidating Trust and Liquidating Trustee, the Proponents believe they have satisfied the requirements of section 1129(a)(5)(A)(i) of the Bankruptcy Code. Specifically, the Plan will appoint a Liquidating Trustee whose identity has been disclosed in Exhibit E of the Plan Supplement. Moreover, the Plan and Liquidating Trust Agreement (which is also part of the Plan Supplement)[112] describes, among other things, the Liquidating Trustee's right to administer the Estates, including making distributions to Holders of Claims and Interests and pursue any Claims or Causes of Action that constituted a Liquidating Trust Asset on behalf of the Debtors and their Estates.[113]

78. Therefore, the requirements under section 1129(a)(5) of the Bankruptcy Code are satisfied.

F. Section 1129(a)(6)—The Plan Does Not Require Governmental Regulatory Approval.

79. Section 1129(a)(6) of the Bankruptcy Code permits confirmation only if any regulatory commission that has or will have jurisdiction over a debtor after confirmation has

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109 *Id. See also*, Plan Supplement, Exhibit J.

110 Plan, Art. 5.1.

111 Kirshbaum Decl. ¶ 66.

112 Plan Supplement, Exhibit E.

113 *See* Plan, Art. 4.3; Plan Supplement, Exhibit E.

approved any rate change provided for in the plan.[114] No such rate changes are provided for in the Plan.[115] Section 1129(a)(6) of the Bankruptcy Code is therefore inapplicable to these Chapter 11 Cases.

G. Section 1129(a)(7)—The Plan Is in the Best Interests of All the Debtors' Creditors.

80. Section 1129(a)(7) of the Bankruptcy Code, commonly known as the "best interests test," provides, in relevant part:

> With respect to each impaired class of claims or interests—
>
> (A) each holder of a claim or interest of such class—
>
> (i) has accepted the plan; or
>
> (ii) will receive or retain under the plan on account of such claim or interest property of a value, as of the effective date of the plan, that is not less than the amount that such holder would so receive or retain if the debtor were liquidated under chapter 7 of [the Bankruptcy Code] on such date . . . .[116]

81. The best interests test applies individually to dissenting holders of impaired claims and interests—rather than classes—and is generally satisfied through a comparison of the estimated recoveries for a debtor's stakeholders in a hypothetical chapter 7 liquidation of that debtor's estate against the estimated recoveries under that debtor's plan of reorganization.[117] As

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[114] 11 U.S.C. § 1129(a)(6).

[115] Kirshbaum Decl. ¶ 69.

[116] 11 U.S.C. § 1129(a)(7).

[117] *Bank of Am. Nat'l Trust & Sav. Ass'n v. 203 N. LaSalle St. P'ship*, 526 U.S. 434, 441 n.13 (1999) ("The 'best interests' test applies to individual creditors holding impaired claims, even if the class as a whole votes to accept the plan."); *In re Century Glove*, Nos. 90–400–SLR, 90–401–SLR, 1993 WL 239489, at *7 (D. Del. Feb. 10, 1993); *In re Cypresswood Land Partners, I*, 409 B.R. 369, 428 (Bankr. S.D. Tex. 2009) ("This provision is known as the 'best-interests-of-creditors-test' because it ensures that reorganization is in the best interest of individual claimholders who have not voted in favor of the plan."); *In re Adelphia Commc'ns Corp.*, 368 B.R. 140, 251 (Bankr. S.D.N.Y. 2007) (stating that section 1129(a)(7) is satisfied when an impaired holder of claims would receive "no less than such holder would receive in a hypothetical chapter 7 liquidation").

section 1129(a)(7) of the Bankruptcy Code makes clear, the best interests test applies only to holders of non-accepting impaired claims or interests.

82. Although Classes 8, 9, 10, and 11 have either voted to reject the Plan or are deemed to reject the Plan, all Holders of Claims and Interests in all Impaired Classes will recover at least as much as a result of the confirmation of the Plan as they would in a hypothetical chapter 7 liquidation.[118] Indeed, as set forth in Exhibit B of the Disclosure Statement, the Debtors, with the assistance of their advisors, prepared the Liquidation Analysis that estimates recoveries for members of each Class under the Plan. The Liquidation Analysis shows that projected recoveries under the Plan are equal to or in excess of the recoveries estimated in a hypothetical chapter 7 liquidation.[119] In particular:

- Holders of Allowed General Unsecured Claims (Class 8) would receive nothing in a hypothetical chapter 7 liquidation, whereas under the Plan, they are expected to recover up to 10% of their Allowed Claim.[120] Importantly, pursuant to the Plan Settlement, Holders of Claims in Classes 1, 2, 4, and 5 are waiving their distributions under the Plan on account of their Allowed Claims in order to maximize recoveries for general unsecured creditors.[121]

- Holders of Allowed Intercompany Claims (Class 9) would receive the same in a chapter 7 liquidation as they would under the Plan because in either scenario, they will not receive any recovery.[122]

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[118] *See In re Neff*, 60 B.R. 448, 452 (Bankr. N.D. Tex. 1985), *aff'd,* 785 F.2d 1033 (5th Cir. 1986) (stating that "best interests" of creditors means "creditors must receive distributions under the Chapter 11 plan with a present value at least equal to what they would have received in a Chapter 7 liquidation of the Debtor as of the effective date of the Plan"); *In re Lason, Inc.*, 300 B.R. 227, 232 (Bankr. D. Del. 2003) (citations omitted) ("Section 1129(a)(7)(A) requires a determination whether 'a prompt chapter 7 liquidation would provide a better return to particular creditors or interest holders than a chapter 11 reorganization.'").

[119] Kirshbaum Decl. ¶¶ 70-75; Corwen Decl. ¶¶ 16, 18. SCP performed an additional liquidation analysis, attached as Exhibit A to Corwen Declaration (the "**Updated Liquidation Analysis**"), with an assumed conversion date of November 24, 2025. The Updated Liquidation Analysis fully confirms and corroborates the Liquidation Analysis attached to the Disclosure Statement. Both liquidation analysis charts included associated notes that provided further detail and information with respect to the estimated recoveries presented therein. The full text of these notes are included in Exhibit B of the Disclosure Statement and Exhibit A of the Corwen Declaration.

[120] *See* Disclosure Statement, Exhibit B; Corwen Decl., Exhibit A.

[121] *See* Kirshbaum Decl. ¶¶ 39-41.

[122] *See* Disclosure Statement, Exhibit B; Corwen Decl., Exhibit A.

- Holders of Allowed Equity (Class 10) would receive the same in a chapter 7 liquidation as they would under the Plan because in either scenario, they will not receive any recovery.[123]

- Holders of Allowed Subsidiary Equity Interests (Class 11) would receive the same in a chapter 7 liquidation as they would under the Plan because in either scenario, they will not receive any recovery.[124]

83. Despite this analysis, Hallandale contends that the Plan Settlement does not provide enough recovery in these Chapter 11 Cases and therefore does not satisfy the "best interest" test.[125] This argument overlooks the fact that Hallandale, as a general unsecured creditor in Class 8, would receive *nothing* in a hypothetical chapter 7 liquidation. The only reason that Halladale, and the other situated unsecured creditors in Class 8, are expected to receive anything under the Plan is because of the Plan Settlement. As such, Hallandale's Objection as to section 1129(a)(7) should be overruled.

84. Accordingly, because the recovery for creditors provided by the Plan is equal to or far exceeds the available creditor recovery in a chapter 7 liquidation, the Plan is in the best interests of creditors and complies with section 1129(a)(7) of the Bankruptcy Code.

H. The Plan Is Confirmable Notwithstanding the Requirements of Section 1129(a)(8) of the Bankruptcy Code.

85. Section 1129(a)(8) of the Bankruptcy Code requires that each class of claims or interests must either accept a plan or be unimpaired under a plan.[126] If not, the plan must satisfy the "cram down" requirements of section 1129(b) with respect to the claims or interests in that class.[127] Of the Voting Classes, Classes 1 (Bridge CN-3 Lender Claim), 2 (WTI Secured Lender

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123 *See* Disclosure Statement, Exhibit B; Corwen Decl., Exhibit A.

124 *See* Disclosure Statement, Exhibit B; Corwen Decl., Exhibit A.

125 Hallandale Objection, ¶ 31.

126 11 U.S.C. 1129(a)(8)

127 *Id.* § 1129(b).

Claim), 3 (CN-1 Note Claims), 4 (CN-2 Note Claims) and 5 (CN-3 Note Claims) voted to accept the Plan. Holders of Claims in Class 8 (General Unsecured Claims) voted to reject the Plan. Holders of Claims in Classes 6 (Other Secured Claims) and Class 7 (Non-Priority Tax Claims) are presumed to accept, while Holders of Claims and Interests in Classes 9 (Intercompany Claims), 10 (Equity), and 11 (Subsidiary Equity Interests) are deemed to reject the Plan. Notwithstanding such rejections, the Plan is confirmable because it satisfies 1129(b) of the Bankruptcy Code, as discussed below.

I. Section 1129(a)(9)—The Plan Provides for Payment in Full of All Allowed Priority Claims.

86. Section 1129(a)(9) of the Bankruptcy Code requires that certain priority claims be paid in full on the effective date of a plan and that the holders of certain other priority claims receive deferred cash payments.[128] Relevant here, section 1129(a)(9)(A) provides that holders of claims of a kind specified in section 507(a)(2) of the Bankruptcy Code—administrative claims allowed under section 503(b) of the Bankruptcy Code—must receive on the effective date cash equal to the allowed amount of such claims unless the holder agrees to different treatment.[129] Section 1129(a)(9)(C) also provides that the holder of a claim of a kind specified in section 507(a)(8) of the Bankruptcy Code—*i.e.*, priority tax claims—must receive cash payments over a period not to exceed five years from the petition date, the present value of which equals the allowed amount of the claim.[130]

87. The Plan satisfies section 1129(a)(9) of the Bankruptcy Code. ***First,*** Article 3.2 of the Plan satisfies section 1129(a)(9)(A) of the Bankruptcy Code because it provides that Holders

[128] *See* 11 U.S.C. § 1129(a)(9).

[129] *Id.* § 1129(a)(9)(A).

[130] *Id.* § 1129(a)(9)(C).

of Allowed Administrative Claims be paid in full, in Cash by the Debtors, equal to the amount of such Allowed Administrative Claim, in such amounts as (a) are incurred in the ordinary course of business by the Debtors when and as such Claim becomes due and owing, (b) are Allowed by the Bankruptcy Court upon the later of the Effective Date, the date upon which there is a Final Order allowing such Administrative Expense Claim, or any other date specified in such order, or (c) may be agreed upon between the Holder of such Administrative Expense Claim and the Debtors.[131] Holders of Administrative Expenses Claims must make a request for payment no later than the thirty (30) days following the Effective Date (the "**Administrative Bar Date**").[132]

88. ***Second,*** Article 3.3 of the Plan satisfies section 1129(a)(9)(C) of the Bankruptcy Code because it specifically provides that each holder of an Allowed Priority Tax Claim shall be treated in accordance with the terms set forth in section 1129(a)(9)(C) of the Bankruptcy Code.

89. ***Third,*** the Plan also provides for the payment of other priority claims, such as Other Non-Tax Priority Claims and Professional Fee Claims.[133] The Plan provides that Professional Fee Claims will be paid in Cash from the Professional Holdback Escrow Account or, to the extent the Professional Holdback Escrow Account contains insufficient funds, receive the same treatment as Administrative Expense Claims as discussed more fully above. Non-Tax Priority Claims (Class 7) are unaltered by the plan and will be paid in full in cash on or as soon as reasonably practicable after the later of the Claims Objection Deadline and the date on which a Non-Tax Priority Claim becomes Allowed, or in accordance with the terms of any agreement between the Debtors, the Committee, the Plan Sponsor, and the Holder of an Allowed Non-Tax Priority Claim.[134]

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131 *Id.*, Art. 3.2.3.

132 *Id.*, Art. 3.2.4

133 *See* Plan, Art. 3.2.5 & 3.13.

134 *Id.,* Art. 3.13.

90. ***Lastly***, Claims entitled to priority under section 507(a)(1), (4), and (6)–(7) of the Bankruptcy Code either do not exist or have already been paid pursuant to this Court's *Order (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses, (B) Continue Employee Benefits Programs, and (II) Granting Related Relief.*[135] Accordingly, section 1129(a)(9)(B) is not an issue in this case.

91. Thus, the Plan satisfies each of the requirements set forth in section 1129(a)(9) of the Bankruptcy Code.

J. Section 1129(a)(10)—At Least One Class of Impaired, Non-Insider Claims Accepted the Plan.

92. Section 1129(a)(10) of the Bankruptcy Code provides that, to the extent there is an impaired class of claims, at least one impaired class of claims must accept the plan "without including any acceptance of the plan by any insider."[136] As set forth above, Holders of Claims in Classes 1, 2, 3, 4 and 5—which are Impaired Classes under the Plan—voted to accept the Plan independent of any insiders' votes.[137] The Plan thus satisfies the requirements of section 1129(a)(10) of the Bankruptcy Code.

K. Section 1129(a)(11)—The Plan Is Feasible.

93. Section 1129(a)(11) of the Bankruptcy Code requires that the Court find that a plan is feasible as a condition precedent to confirmation. Specifically, the Court must determine that:

> Confirmation of the plan is not likely to be followed by the liquidation, or the need for further financial reorganization, of the debtor or any successor to the debtor under the plan, unless such liquidation or reorganization is proposed in the plan.[138]

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[135] Docket No. 61

[136] 11 U.S.C. § 1129(a)(10).

[137] *See* Voting Report.

[138] 11 U.S.C. § 1129(a)(11).

There is a relatively low threshold of proof necessary to satisfy the feasibility requirement.[139] Indeed, to demonstrate that a plan is feasible, it is not necessary for a debtor to guarantee success.[140] Rather, a plan proponent must provide only a reasonable assurance of success.[141] Put differently, a plan proponent need only show that "the successful performance of [the plan's] terms is not dependent or contingent upon any future, uncertain event."[142] A plan proponent does not need to establish that the success of any future litigation is guaranteed or that a trust's funds will never run out.[143]

94. The Plan is feasible. Distributions under the Plan will come from (a) the Plan Sponsor Consideration, (b) the Surplus DIP Cash, (c) the Settlement Party Payment, (d) any D&O

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[139] *E.g.*, *In re Prussia Assocs.*, 322 B.R. 572, 584 (Bankr. E.D. Pa. 2005) (citations omitted) (quoting approvingly that "[t]he Code does not require the debtor to prove that success is inevitable, and a relatively low threshold of proof will satisfy § 1129(a)(11) so long as adequate evidence supports a finding of feasibility"); *Berkeley Fed. Bank & Trust v. Sea Garden Motel & Apartments (In re Sea Garden Motel & Apartments)*, 195 B.R. 294, 305 (D.N.J. 1996); *In re Tribune Co.*, 464 B.R. 126, 185 (Bankr. D. Del. 2011).

[140] *In re T-H New Orleans Ltd P'ship,* 116 F.3d 790, 801 (5th Cir. 1997) (citations omitted) ("[T]he [bankruptcy] court need not require a guarantee of success . . . , [o]nly a reasonable assurance of commercial viability is required."); *In re Save Our Springs (S.O.S.) All., Inc.*, 632 F.3d 168, 172 (5th Cir. 2011) ("To obtain confirmation of its reorganization plan, a debtor must show by a preponderance of the evidence that its plan is feasible, which means that it is 'not likely to be followed by . . . liquidation, or the need for further financial reorganization.'") (citing 11 U.S.C. § 1129(a)(11)); *Kane v. Johns-Manville Corp.*, 843 F.2d 636, 649 (2d Cir. 1988) ("[T]he feasibility standard is whether the plan offers a reasonable assurance of success. Success need not be guaranteed."); *In re Lakeside Glob. II, Ltd.*, 116 B.R. 499, 506 (Bankr. S.D. Tex. 1989) (noting that the feasibility standard "has been slightly broadened and contemplates whether the debtor can realistically carry out its plan").

[141] *Heartland Fed. Sav. & Loan Assoc. v. Briscoe Enters., Ltd. II (In re Briscoe Enters., Ltd. II)*, 994 F.2d 1160, 1165–66 (5th Cir. 1993) ("As numerous courts have explained 'the court need not require a guarantee of success' . . . [and] '[o]nly a reasonable assurance of commercial viability is required" to meet the feasibility test) (citing *In re Lakeside Global II*, 116 B.R. 499, 507 (Bankr. S.D. Tex. 1989)); *Kane*, 843 F.2d at 649; *In re Flintkote Co.*, 486 B.R. 99, 139 (Bankr. D. Del. 2012); *In re W.R. Grace & Co.*, 475 B.R. 34, 115 (D. Del. 2012); *see also Pizza of Haw., Inc. v. Shakey's, Inc. (In re Pizza of Haw., Inc.)*, 761 F.2d 1374, 1382 (9th Cir. 1985) (citations omitted) ("The purpose of section 1129(a)(11) is to prevent confirmation of visionary schemes which promise creditors and equity security holders more under a proposed plan than the debtor can possibly attain after confirmation."); *accord In re Capmark Fin. Grp. Inc.*, No. 09-13684 (CSS), 2011 WL 6013718, at *61 (Bankr. D. Del. Oct. 5, 2011) (same).

[142] *See In re Heritage Org., L.L.C.*, 375 B.R. 230, 311 (N.D. Tex. 2007) (holding that the creation of a creditor trust with res consisting of estate cash and the proceeds of any future successful litigation in addition to a fixed trust governance mechanism qualified as feasible).

[143] *See T-H New Orleans Ltd. P'ship*, 116 F.3d at 801 (stating that a court "need not require a guarantee of success").

Claim Resolution, (e) the Liquidating Trust Assets, and (f) the D&O Insurance Policies.[144] These sources of Plan funding were heavily negotiated and are integral components to the Plan Settlement. On the Effective Date, the Settlement Parties will pay the Debtors or Liquidating Trustee, as applicable, in Cash the Settlement Party Payment. Following the Petition Date, additional sources of funding are expected to come from proceeds of the Debtors' Retained Causes of Action (which are transferred to the Liquidating Trust for the benefit of Liquidating Trust Beneficiaries). Moreover, because the DIP Lenders and Settlement Parties are waiving their right to receive distributions under the Plan, the Debtors and Liquidating Trustee, as applicable, will have sufficient funds to pay Allowed Administrative Expense Claims and other priority claims in accordance with the Plan and to make the other distributions contemplated by the Plan.

95. As such, the Proponents believe the Plan is feasible and that the requirements of section 1129(a)(11) of the Bankruptcy Code have been satisfied.

L. Section 1129(a)(12)—All Statutory Fees Have Been or Will Be Paid.

96. Section 1129(a)(12) of the Bankruptcy Code requires the payment of "[a]ll fees payable under section 1930 of title 28 [of the United States Code], as determined by the court at the hearing on confirmation of the plan."[145] Section 507(a)(2) of the Bankruptcy Code provides that "any fees and charges assessed against the estate under [section 1930 of] chapter 123 of title 28" are afforded priority status.

97. Article 3.4 of the Plan provides that all Statutory Fees due and payable shall be paid by Reorganized HGE, Guidepost Global, or the Liquidating Trustee, respectively, for each quarter

[144] Plan, Art. 4.1.

[145] 11 U.S.C. § 1129(a)(12).

(including any fraction thereof) until these Chapter 11 Cases are converted, dismissed, or closed, whichever occurs first.[146] Thus, the Plan satisfies section 1129(a)(12) of the Bankruptcy Code.

M. Sections 1129(a)(13) Through 1129(a)(16) Do Not Apply to the Plan.

98. Section 1129(a)(13) of the Bankruptcy Code requires that chapter 11 plans continue all retiree benefits.[147] The Debtors do not have any obligations to pay any retiree benefits, so section 1129(a)(13) of the Bankruptcy Code is inapplicable.[148]

99. Sections 1129(a)(14) and (15) of the Bankruptcy Code apply only in cases in which the debtor is an "individual" as defined in the Bankruptcy Code.[149] Since the Debtors are not "individuals," those sections do not apply.[150]

100. Section 1129(a)(16) of the Bankruptcy Code applies only to debtors that are nonprofit entities or trusts and also does not apply here. [151]

N. The Plan Satisfies the "Cram Down" Requirements of Section 1129(b) of the Bankruptcy Code.

101. Section 1129(b)(1) of the Bankruptcy Code provides that, if all applicable requirements of section 1129(a) of the Bankruptcy Code are met other than section 1129(a)(8) of the Bankruptcy Code, a plan may be confirmed so long as the requirements set forth in section 1129(b) of the Bankruptcy Code are satisfied.[152] To confirm a plan that has not been accepted by all impaired classes (thereby failing to satisfy section 1129(a)(8) of the Bankruptcy

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146 Plan, Art. 3.4.

147 11 U.S.C. § 1129(a)(13).

148 Kirshbaum Decl. ¶ 84.

149 11 U.S.C. §§ 1129(a)(14) (individuals who owe domestic support obligations) & 1129(a)(15).

150 Kirshbaum Decl. ¶ 84.

151 *See* 11 U.S.C. § 1129(a)(16)

152 *Id.* § 1129(b)(1).

Code), the plan proponent must show that the plan does not "discriminate unfairly" and is "fair and equitable" with respect to the non-accepting impaired classes.[153]

102. The Plan satisfies section 1129(b) of the Bankruptcy Code. As noted above, Classes 1, 2, 3, 4, and 5 voted to accept the Plan. Class 8 (General Unsecured Claims) voted to reject the Plan, and Classes 9 (Intercompany Claims), 10 (Equity), and 11 (Subsidiary Equity Interests) are Impaired Classes deemed to reject the Plan (collectively, the "**Rejecting Classes**"). Notwithstanding, the Proponents submit that the Plan may be confirmed over the rejecting Impaired Classes because the requirements under section 1129(b) of the Bankruptcy Code are satisfied.

1. Section 1129(b)(1)—The Plan Does Not Unfairly Discriminate with Respect to the Rejecting Classes.

103. Section 1129(b)(1) does not prohibit discrimination between classes; it only prohibits discrimination that is unfair. To determine whether "unfair discrimination" exists, courts typically examine the facts and circumstances of the particular case to make the determination.[154] Generally, courts have found that a plan unfairly discriminates in violation of section 1129(b) only if it provides materially different treatment for creditors and interest holders with similar legal

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[153] *See* 11 U.S.C. § 1129(b)(1); *see also In re Sentry Operating Co. of Tex., Inc.*, 264 B.R. 850, 862 (Bankr. S.D. Tex. 2011) ("[I]f the plan meets all of the requirements for plan confirmation except § 1129(a)(8), the plan may nevertheless be confirmed if the plan is fair and equitable and does not discriminate unfairly . . . ."); *In re Zenith Elecs. Corp.*, 241 B.R. 92, 105 (Bankr. D. Del. 1999) (explaining that "[w]here a class of creditors or shareholders has not accepted a plan of reorganization, the court shall nonetheless confirm he plan if it 'does not discriminate unfairly and is fair and equitable.'").

[154] *In re 203 N. LaSalle St. Ltd. P'ship*, 190 B.R. 567, 585 (Bankr. N.D. Ill. 1995), *rev'd on other grounds*, *203 N. LaSalle*, 526 U.S. 434 (1999) (noting "the lack of any clear standard for determining the fairness of a discrimination in the treatment of classes under a Chapter 11 plan" and that "the limits of fairness in this context have not been established"); *In re Aztec Co.*, 107 B.R. 585, 589 (Bankr. M.D. Tenn. 1989) ("Courts interpreting language elsewhere in the Code, similar in words and function to § 1129(b)(1), have recognized the need to consider the facts and circumstances of each case to give meaning to the proscription against unfair discrimination."); *In re Freymiller Trucking, Inc.*, 190 B.R. 913, 916 (Bankr. W.D. Okla. 1996) (holding that a determination of unfair discrimination requires a court to "consider all aspects of the case and the totality of all the circumstances").

rights without compelling justifications for doing so.[155] A threshold inquiry to assessing whether a proposed plan of reorganization unfairly discriminates against a dissenting class is whether the dissenting class is equally situated to a class allegedly receiving more favorable treatment.[156]

104. Here, the Plan's treatment of the Rejecting Classes is proper because all similarly situated holders of Claims and Interests will receive substantially similar treatment, and the Plan's classification scheme rests on a legally acceptable rationale. Specifically, Claims and Interests in (or may be in) the Rejecting Classes—*i.e.*, Classes 8, 9, 10, and 11—are not similarly situated to any other classes, given their distinctly different legal character from all other Claims and Interests in the other classes. Class 8 is comprised of Holders of General Unsecured Claims. Holders of Intercompany Claims are in Class 9, while Holders of Equity and Subsidiary Equity Interests are in Classes 10 and 11, respectively.

105. Thus, the Plan does not discriminate unfairly in contravention of section 1129(b)(1) of the Bankruptcy Code, and the Plan may be confirmed notwithstanding the rejection by certain Impaired Classes.

2. Section 1129(b)(2)(B)(ii)—The Plan Is Fair and Equitable.

106. A plan is "fair and equitable" with respect to an impaired class of claims or interests that rejects a plan (or is deemed to reject a plan) if it follows the "absolute priority" rule.[157] The

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[155] *See In re Idearc Inc.*, 423 B.R. 138, 171 (Bankr. N.D. Tex. 2009) ("[T]he unfair discrimination standard prevents creditors and equity interest holders with similar legal rights from receiving materially different treatment under a proposed plan without compelling justifications for doing so."); *In re Lernout & Hauspie Speech Prods., N.V.*, 301 B.R. 651, 661 (Bankr. D. Del. 2003) (permitting different treatment of two classes of similarly situated creditors upon a determination that the debtors showed a legitimate basis for such discrimination); *In re Johns-Manville Corp.*, 68 B.R. 618, 636 (Bankr. S.D.N.Y. 1986) (finding no unfair discrimination where the interests of objecting class were not similar or comparable to those of any other class).

[156] *See In re Aleris Int'l, Inc.*, No. 09-10478 (BLS), 2010 WL 3492664, at *31 (Bankr. D. Del. May 13, 2010) (citing *In re Armstrong World Indus.*, 348 B.R. 111, 121 (D. Del. 2006)).

[157] *Bank of Am. Nat'l Trust & Sav. Ass'n v. 203 N. LaSalle St. P'ship*, 526 U.S. 434, 441–42 (1999) ("As to a dissenting class of impaired unsecured creditors, such a plan may be found to be 'fair and equitable' only if the allowed value of the claim is to be paid in full, § 1129(b)(2)(B)(i), or, in the alternative, if 'the holder of any claim or interest that is junior to the claims of such [impaired unsecured] class will not receive or retain under the plan

absolute priority rule provides that a junior stakeholder (*e.g.*, an equity holder) may not receive or retain property under a plan of reorganization "on account of" its junior interests unless all senior classes either (a) are paid in full or (b) vote in favor of the plan.[158]

107. The Plan satisfies the absolute priority rule. ***First***, no Claims or Interests that are junior to the Rejecting Classes will receive or retain any property under the Plan.[159] In fact, the junior classes (*i.e.*, Classes 9, 10, and 11) to Class 8 are deemed to reject the Plan because they will not receive distributions under the Plan. Moreover, as part of the Plan Settlement, the Holders of Claims in Classes 1, 2, 4, and 5 (*i.e.*, the Settlement Parties) agreed to waive distributions under the Plan to provide for a distribution to Holders of General Unsecured Claims in Class 8.[160] ***Second***, in accordance with the Bankruptcy Code the Claims and Interests in Classes 9 (Intercompany Claims), 10 (Equity), and 11 (Subsidiary Equity Interests) will be retired, cancelled, extinguished, or discharged, as applicable.[161]

108. Accordingly, the Plan satisfies the absolute priority rule (and is fair and equitable) as to Rejecting Classes because there is no Class of equal priority receiving more favorable

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on account of such junior claim or interest any property,' § 1129(b)(2)(B)(ii). That latter condition is the core of what is known as the 'absolute priority rule.'").

158 *See* 11 U.S.C. § 1129(b)(2)(B)(ii); *see also DISH Network Corp. v. DBSD N. Am., Inc. (In re DBSD N. Am., Inc.)*, 634 F.3d 79, 88 (2d Cir. 2011) (citations omitted) (the absolute priority rule "provides that a reorganization plan may not give 'property' to the holders of any junior claims or interests 'on account of' those claims or interests, unless all classes of senior claims either receive the full value of their claims or give their consent"); *In re Armstrong World Indus., Inc.*, 432 F.3d 507, 512 (3d Cir. 2005) (citations omitted) ("Under the statute, a plan is fair and equitable with respect to an impaired, dissenting class of unsecured claims if (1) it pays the class's claims in full, or if (2) it does not allow holders of any junior claims or interests to receive or retain any property under the plan 'on account of' such claims or interests.").

159 Kirshbaum Decl. ¶¶ 85-88.

160 *Id.* ¶ 39, 41.

161 *Id.* ¶ 87. For the avoidance of doubt, Subsidiary Equity Interests in the Designated EB-5 Entities will not be retired, cancelled, extinguished and discharged and will be transferred to Guidepost Global in accordance with Article 4.8 of the Plan. *See* Plan, Art. 3.17.2. This also does not violate the absolute priority rule because this is a mere technical preservation, and does not have any economic substance nor does it enable any junior creditor or interest holder to retain or recovery any value under the Plan.

treatment, and no Class that is junior to such Classes will receive or retain any property on account of the Claims or Interests in such Class.[162]

O. Sections 1129(c)–(e)—The Plan Complies with the Other Provisions of Section 1129 of the Bankruptcy Code.

109. The Plan satisfies the remaining provisions of section 1129 of the Bankruptcy Code. ***First***, section 1129(c) of the Bankruptcy Code, which prohibits confirmation of multiple plans,[163] is not implicated because there is only one proposed Plan. ***Second***, the purpose of the Plan is not to avoid taxes or the application of section 5 of the Securities Act of 1933.[164] Moreover, no governmental unit or any other party has requested that the Bankruptcy Court decline to confirm the Plan on such grounds.[165] Accordingly, the Plan satisfies the requirements of section 1129(d) of the Bankruptcy Code. ***Lastly***, section 1129(e) of the Bankruptcy Code is inapplicable because none of the Debtors' Chapter 11 Cases is a "small business case."[166]

110. In sum, the Plan satisfies all of the Bankruptcy Code's mandatory chapter 11 plan confirmation requirements.

III. The Plan's Settlement, Release, Exculpation, and Injunction Provisions Are Appropriate and Comply with the Bankruptcy Code.

111. As discussed above, the Bankruptcy Code identifies various additional provisions that may be incorporated into a chapter 11 plan, including "any other appropriate provision not inconsistent with the applicable provisions of this title."[167] Among other discretionary provisions,

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[162] Kirshbaum Decl. ¶¶ 86-87.

[163] *See* 11 U.S.C. § 1129(c).

[164] Kirshbaum Decl. ¶ 90.

[165] *Id*.

[166] *See* 11 U.S.C. § 1129(e); *see also id.* § 101(51D)(B) (A "small business debtor" cannot be a member "of a group of affiliated debtors that has aggregate noncontingent liquidated secured and unsecured debts in an amount greater than $[2 million] (excluding debt owed to 1 or more affiliates or insiders)").

[167] *Id.* §§ 1123(b)(1)–(6).

the Plan contains a settlement of claims and causes of action, a debtor release, a consensual third-party release, an exculpation provision, and an injunction provision.[168] These provisions are proper because, among other things, they are the product of extensive good faith, arms'-length negotiations, are a material inducement for parties to enter into the Plan Settlement and support the Plan, and are compliant with the Bankruptcy Code and prevailing Fifth Circuit law.

A. The Plan Appropriately Incorporates a Settlement of Claims and Causes of Action.

112. As detailed above, the Plan provides for a general settlement of Claims and Interests and the Plan Settlement. These settlements of Claims and Interests under the Plan are critical to the resolution of these Chapter 11 Cases and are consistent with section 1123(b) of the Bankruptcy Code and Bankruptcy Rule 9019.

113. The settlements embodied in the Plan contemplate, among other things, the materiality of the releases, exculpations, and injunction provisions with respect to the parties' support of the Plan, the value of potential litigation Claims, and the expenses of litigating such Claims.[169] Thus, as discussed further the below, the releases, exculpation, and injunction provisions, are reasonable under the circumstances, appropriate, and in the best interests of the Debtors, their Estates, and all of the Debtors' stakeholders.

114. The Bankruptcy Code states that a plan may "provide for . . . the settlement or adjustment of any claims or interest belonging to the debtor or the estate."[170] Settlements are favored in chapter 11 because they minimize litigation and expedite the administration of the

[168] Plan, Art. 10.

[169] Kirshbaum Decl. ¶¶ 36-59.

[170] 11 U.S.C. § 1123(b)(3)(A).

bankruptcy case.[171] Ultimately, approval of a compromise is within the "sound discretion" of the Bankruptcy Court.[172] In considering whether a settlement is appropriate, courts in the Fifth Circuit consider whether the settlement is (a) "fair and equitable" and (b) "in the best interests of the estate."[173]

115. The "fair and equitable" requirement generally is interpreted, consistent with that term's usage in section 1129(b) of the Bankruptcy Code, to require compliance with the Bankruptcy Code's absolute priority rule.[174] In determining whether a settlement meets the best interest requirement under Bankruptcy Rule 9019, courts within the Fifth Circuit generally consider the following factors:

(a) the probability of success of litigation;

(b) the complexity and likely duration of the litigation, any attendant expense, inconvenience, or delay, and possible problems collecting a judgment;

(c) the interest of creditors with proper deference to their reasonable views; and

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171 *See In re Jackson Brewing Co.*, 624 F.2d 599, 602 (5th Cir. 1980) (stating that settlements are considered "a normal part of the process of reorganization" and a "desirable and wise method[] of bringing to a close proceeding otherwise lengthy, complicated[,] and costly.") (quotations and citations omitted).

172 *See In re AWECO, Inc.*, 725 F.2d 293, 297–98 (5th Cir. 1984) ("The decision of whether to approve a particular compromise lies within the discretion of the trial judge . . . . The term 'discretion' denotes the absence of a hard and fast rule. When invoked as a guide to judicial action, it means a sound discretion, that is to say, a discretion exercised not arbitrarily or willfully, but with regard to what is right and equitable under the circumstances and the law, and directed by the reason and conscience of the judge to a just result.") (citations omitted); *see also In re Jackson Brewing, Co.*, 624 F.2d at 602–03 (same).

173 *See In re Foster Mortg. Corp.*, 68 F.3d 914, 917 (5th Cir. 1995) ("[T]he court should approve the settlement only when the settlement is fair and equitable and in the best interest of the estate."); *see also In re Gen. Homes*, 134 B.R. at 861 ("To the extent that the language contained in the plan purports to release any causes of action against the [creditor] which the Debtor could assert, such provision is authorized by § 1123(b)(3)(A), subject to compliance with provisions of the code requiring that the plan be fair and equitable as to creditors and that the plan be proposed in good faith.").

174 *See In re Mirant Corp.*, 348 B.R. 725, 738 (Bankr. N.D. Tex. 2006) ("Because 'fair and equitable' translates to the absolute priority rule, in order for a settlement to meet that test it must be consistent with the requirement that dissenting classes of creditors must be fully satisfied before any junior creditor receives anything on account of its claim.") (internal citations omitted).

(d) the extent to which the settlement is truly the product of arm's-length negotiations, and not of fraud or collusion.[175]

116. Generally, the role of the bankruptcy court is not to decide the individual issues in dispute when evaluating a settlement; instead, the court should determine whether the settlement as a whole is fair and equitable.[176] Courts also afford debtors discretion in deciding for themselves the appropriateness of granting plan releases of an estate's causes of action when doing so within their sound business judgment.[177]

117. The Proponents believe the settlement of Claims and Interests under the Plan, including the Plan Settlement, satisfies the above factors. ***First***, as set forth above, the Plan (including the Plan Settlement) is "fair and equitable" because it does not violate the absolute priority rule.[178] Accordingly, the settlement of Claims and Interests under the Plan, including the Committee Settlement, satisfies the "fair and equitable" requirement.

118. ***Second***, the Plan and Plan Settlement are in the best interest of the Debtors' Estates and a sound exercise of the Debtors' business judgement. Without the settlements contemplated in the Plan, including the Plan Settlement, significant litigation would ensue. As detailed infra, the

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[175] *See, e.g., id.* at 739–40 (citing *Official Comm. of Unsecured Creditors v. Cajun Elec. Power Coop., Inc. (In re Cajun Elec. Power Coop., Inc.)*, 119 F.3d 349, 355–56 (5th Cir. 1997)); *In re Roqumore*, 393 B.R. 474, 479–80 (Bankr. S.D. Tex. 2008) (citing the factors set forth by the court in *Jackson Brewing Co*., 624 F.2d at 602); *see also In re Age Ref., Inc*., 801 F.3d 530, 540 (5th Cir. 2015) (same); *Foster Mortg.*, 68 F.3d at 918–19 (citations omitted).

[176] *See In re Victory Med. Ctr. Mid-Cities, LP*, 601 B.R. 739, 749 (Bankr. N.D. Tex. 2019) ("[W]hile a [bankruptcy] court must evaluate all factors relevant to a fair and full assessment of the wisdom of the proposed compromise, a court need not conduct a 'mini-trial' of the merits of the claims being settled.") (citation omitted); *see also Watts v. Williams*, 154 B.R. 56, 59 (Bankr. S.D. Tex. 1993) ("In considering these factors, the bankruptcy court must review the facts supporting a compromise, yet not decide the merits of individual issues. Rather, the bankruptcy court determines whether the settlement is fair and equitable as a whole.") (citing *Protective Comm. for Indep. Stockholders of TMT Trailer Ferry, Inc. v. Anderson*, 390 U.S. 414, 424 (1968)).

[177] *See In re Gen. Homes*, 134 B.R. at 861 ("The court concludes that such a release is within the discretion of the Debtor."); *see also In re CiCi's Holdings, Inc.*, No. 21-30146 (SGJ), 2021 WL 819330, at *8 (Bankr. N.D. Tex. Mar. 3, 2021) ("In accordance with section 1123(b)(3)(A) of the Bankruptcy Code, the releases of claims and Causes of Action by the Debtors described in . . . the Plan represent a valid exercise of the Debtors' business judgment under Bankruptcy Rule 9019.").

[178] *See supra* Part II.N.2; *see also* Kirshbaum Decl. ¶ 39.

Independent Director evaluated that the potential Estate Claims and Causes of Actions against the Release Parties that the Debtors propose to settle or otherwise release through the Plan, and determined such claims are complex.[179] If such litigation were to be pursued, the Proponents believe that it would be costly to the Estates as the potential defendants (*i.e.*, the Released Parties) would aggressively defend and likely assert numerous counterclaims.[180] The Proponents believe the likelihood of success of litigation is uncertain.[181] The Proponents believe that the pursuit of such litigation would be time consuming, costly, and could potentially go for multiple years.[182] The funding to pursue the litigation of these Claims and Causes of Action is also not readily available to the Debtors, and they would likely need obtain financing from a third party not currently involved in these Chapter 11 Cases.[183] These unknown factors, which add costs and time to any potential recoveries, were material in the Independent Director's considerations when agreeing to the settlements and releases of potential Claims and Causes of Action, including the Plan Settlement.[184]

119. Additionally, the majority of the Debtors' creditors and the Committee voted in favor of the Plan, thereby indicating their approval of the settlements incorporated into the Plan. As explained above, Classes 1, 2, 3, 4, and 5 unanimously voted to accept the Plan; and even though Class 8 collectively voted to reject the Plan, over 81% of Holders of General Unsecured Claims in Class 8 voted to accept the Plan, including the settlements and releases therein.[185]

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179 Kirshbaum Decl. ¶ 40.

180 *Id.*

181 *Id.*

182 *Id.*

183 *Id.*

184 *Id.*

185 *See generally* Voting Report at ¶ 12 & Exhibit A.

120. The Plan Settlement and development of the Plan were the product of robust, good-faith, and arm's-length negotiations among the Debtors, the Committee, the Plan Sponsor, the other Settlement Parties, and their respective professionals.[186] There is no evidence of fraud or collusion, nor has any party alleged as such. Overall, the Plan, including the Plan Settlement, ensures a larger recovery to the Holders of Allowed General Unsecured Claims. Indeed, as part of the Plan Settlement, the Holders of Claims in Classes 1, 2, 4, and 5 (*i.e.*, the Settlement Parties) agreed to waive distributions under the Plan to allow for a distribution to Holders of Allowed General Unsecured Claims in Class 8.[187]

121. Hallandale, however, objects to the Plan Settlement, arguing, among other things, that it does not comply with Bankruptcy Rule 9019 or sections 323(b) and 1123(a)(3) of the Bankruptcy Code. In particular, Hallandale contends that (a) the Plan Settlement does not provide sufficient consideration for the Debtors' Release and (b) the Plan and Disclosure Statement fail to provide sufficient analysis regarding the Plan Settlement and the releases set forth in the Plan.[188] But Hallandale's Objection fails for several reasons. ***First***, Hallandale is an unsecured creditor that is receiving a distribution under the Plan ***only*** because of the Plan Settlement. As stated in the Debtors' Liquidation Analysis, Holders of General Unsecured Claims in Class 8 would receive nothing on account of their Allowed Claim under a hypothetical chapter 7 liquidation.[189] While many parties would have preferred a settlement that provided more recoveries for the Debtors' Estates, the Plan Settlement reflects the value-maximizing resolution of the Debtors' potential Claims against the Settlement Parties. ***Second***, the Independent Director, in his business judgment,

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186 Kirshbaum Decl. ¶¶ 41-42.

187 *Id.*

188 Halladale Objection, ¶¶ 30-31.

189 Disclosure Statement, Exhibit B; Corwen Decl. ¶¶ 16, 18 & Exhibit A; Kirshbaum Decl. ¶ 74.

determined that the Plan Settlement reflects the highest and best alternative for the Debtors' Estates.[190] Without the Plan Settlement, significant litigation would ensue.[191] How that litigation would be funded and the likelihood of success of such litigation remains a significant unknown factor and risk that the Independent Director determined when agreeing to the Plan Settlement.[192] Hallandale would prefer to displace the Independent Director's business judgment for its own, without knowing or understanding all of the relevant factors. ***Third***, the Plan Settlement and the Plan is supported by the Committee (of which Hallandale is a sitting member). It is evident that the Committee's support of the Plan Settlement and the Plan was not unanimous. However, the majority of the Committee's members voted in support of the Plan Settlement and the Plan. Again, Hallandale would request that its judgment usurp the Committee's judgment. For these reasons, the Debtors assert that the Hallandale Objection be overruled.

122. Accordingly, the settlement of Claims and Interests under the Plan, including the Plan Settlement, satisfies the "best interest of the estate" requirement.

B. The Debtor Release Is Appropriate and Complies with the Bankruptcy Code.

123. Article 10.2 of the Plan sets forth the Debtor Releases. The Debtor Release provides for a release of Claims and Causes of Action held by the Debtors against the Released Parties,[193] in connection with, among other things, the Debtors (including the management, ownership, or operation thereof), the Chapter 11 Cases, the RSA, the Disclosure Statement, the Plan, the Plan

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[190] *See, e.g.,* Kirshbaum Decl. ¶¶ 8, 10, 40, 44.

[191] *See, e.g., id.* ¶ 40, 44.

[192] *See, e.g., id.* ¶¶ 40, 44.

[193] "Released Parties" are defined as means each of, and in each case in their capacity as such: (a) the Debtors; (b) the Independent Director; (c) Reorganized HGE; (d) the Committee and its members; (e) the Liquidating Trustee; (f) the Settlement Parties; (g) each current and former Affiliate of each Person in clause (a) through the following clause (f), but only in their capacity as such; and (h) each Related Party of each Entity in clause (a) through (f), but only in their capacity as such; *provided*, *however*, that for the avoidance of doubt, the Non-Released D&Os. shall not be a Released Party under this Plan except as may be provided under a D&O Claim Resolution; provided, further, that Venn shall not be a Released Party under this Plan. Plan, Art. 1.1.24.

Supplement, the DIP Loans, the DIP Financing, other than: (a) any Debtors' Retained Causes of Action or any Person or Entity that is the subject thereof; (b) any post-Effective Date obligations of any Person or Entity under this Plan, the Confirmation Order or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement this Plan or transactions thereunder; (c) the rights of any Holder of Allowed Claims to receive distributions under this Plan; or (d) the Non-Released D&Os.[194]

124. Pursuant to section 1123(b)(3)(A), the Debtors may release Causes of Action as part of a settlement in exchange for consideration or concessions made by various stakeholders pursuant to the Plan.[195] As such, the Debtor Release must satisfy the same standard under Bankruptcy Rule 9019, articulated above—it must be fair, equitable and in the best interests of the estate.[196]

125. Here, the Debtor Release is fair, equitable, and in the best interest of the Debtors' Estates. The terms of the Debtor Release comply with the Bankruptcy Code's absolute priority rule. The Debtor Release and settlements embodied therein, and in the Plan, do not result in any junior Classes receiving or retaining any property on account of junior Claims or Interests. Thus, the Debtor Release is fair and equitable in line with Fifth Circuit precedent.

126. The Debtor Release is also in the best interest of the Estates and a sound exercise of the Debtors' business judgment. ***First***, as detailed in the Kirshbaum Declaration, the

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[194] Plan, Art. 10.2. The foregoing description is meant as a summary of the operative Plan provisions only. To the extent there is any conflict between the foregoing summary and the Plan, the Plan shall control.

[195] *See, e.g.*, *In re Bigler LP*, 442 B.R. 537, 547 (Bankr. S.D. Tex. 2010) (finding that plan release provision "constitutes an acceptable settlement under § 1123(b)(3) because the Debtors and the Estate are releasing claims that are property of the Estate in consideration for funding of the Plan"); *In re Heritage Org., L.L.C.*, 375 B.R. 230, 259 (Bankr. N.D. Tex. 2007); *In re Mirant Corp.*, 348 B.R. 725, 737–39 (Bankr. N.D. Tex. 2006); *In re Gen. Homes Corp.*, 134 B.R. 853, 861 (Bankr. S.D. Tex. 1991).

[196] *In re Cajun Elec. Power Co-op., Inc.*, 119 F.3d 349, 355 (5th Cir. 1997).

Independent Director of the Debtors conducted a thorough investigation into the viability of potential Claims or Causes of Action of held by the Debtors' Estates.[197] After extensive analysis of the potential Claims and Causes of Action, he ultimately concluded that, if litigated, the Debtors' Claims or Causes of Action against the Released Parties were not likely to provide value to the Estates beyond that provided under the Plan Settlement.[198] As such, after completing the investigation and with the assistance of the Debtors' legal and other advisors, the Independent Director determined that the releases under the Plan are fair and reasonable and in the best interests of the Debtors' Estates.[199]

127. ***Second***, as a piece of the Plan Settlement, the Debtor Release is supported by the Committee in light of the consideration that the Settlement Parties have agreed to provide and the waiver of the Senior and Junior DIP Claims under the Plan. As detailed above, a majority of the Debtors' creditors support the release through their acceptance of the Plan.[200]

128. ***Third***, the Debtor Release is integral to the Plan, including the Plan Settlement. Indeed, as detailed above, the Plan and Plan Settlement are the product of extensive negotiation between the Debtors, the Committee, the Plan Sponsor, and the other Settlement Parties, all of whom were represented by sophisticated counsel.[201] The Plan Settlement, which includes the Debtor Release, paves the path forward for a consensual exit from the Chapter 11 Cases, provides for a meaningful distribution to Holders of Allowed General Unsecured Claims, and avoids lengthy, complex, and value-destructive litigation that would potentially destroy any recoveries

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197 *See, e.g.,* Kirshbaum Decl. ¶¶ 40, 44.

198 *Id.* ¶ 44.

199 *Id*.

200 *See generally* Voting Report at ¶ 12 & Exhibit A.

201 Kirshbaum Decl. ¶ 46.

for Allowed General Unsecured Claims.[202] Moreover, these Chapter 11 Cases stand or fall on the support and contributions of the Released Parties, which would not be possible without providing the Debtor Release in exchange.[203]

129. Accordingly, the Debtor Release is fair, equitable, and in the best interest of the Debtors' Estates and should be approved.

C. The Third-Party Release Is Appropriate and Complies with the Bankruptcy Code.

130. The Third-Party Release set forth in Article 10.3 of the Plan provides that each Releasing Party—including Holders of Claims and Interests who do not specifically opt-out to their inclusion as a Releasing Party—and Related Parties, solely in their respective capacities as such and to the maximum extent permitted by the law, shall release any and all Causes of Action such parties could assert against the Released Parties.[204]

131. While the Fifth Circuit has not directly addressed what constitutes a consensual third-party release, the Court in *Republic Supply*[205] found that the Bankruptcy Code does not preclude a third-party release provision where "it has been accepted and confirmed as an integral part of a plan of reorganization."[206] Specifically, *Republic Supply* and its progeny[207] stand for the

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202 *Id.*

203 *Id.*

204 The foregoing description is meant as a summary of the operative Plan provisions only. Certain of the Releasing Parties are defined as such in multiple capacities. To the extent there is any conflict between the foregoing summary and the definition of "Releasing Party" contained in Article 1 of the Plan, the Plan shall control.

205 *Republic Supply Co. v. Shoaf*, 815 F.2d 1046, 1050 (5th Cir. 1987).

206 *Id.*

207 *See, e.g.*, *Hernandez v. Larry Miller Roofing, Inc.*, 628 Fed. App'x 281, 286–88 (5th Cir. 2016); *FOM Puerto Rico, S.E. v. Dr. Barnes Eyecenter, Inc.*, 255 Fed. App'x 909, 911–12 (5th Cir. 2007); *Applewood Chair Co. v. Three Rivers Planning & Dev. Dist. (In re Applewood Chair Co.)*, 203 F.3d 914, 919 (5th Cir. 2000).

proposition that "[c]onsensual nondebtor releases that are specific in language, integral to the plan, a condition of settlement, and given for consideration do not violate" the Bankruptcy Code.[208]

132. In determining whether a third-party release is consensual, bankruptcy courts in Texas focus on process—*i.e.*, whether "notice has gone out, parties have actually gotten it, they've had the opportunity to look it over, [and] the disclosure is adequate so that they can actually understand what they're being asked to do and the options that they're being given."[209] These courts acknowledge that parties in interest waive their rights with respect to a third-party release if they do not opt-out or object.[210] The Third-Party Release satisfies the Fifth Circuit standard for consensual third-party releases. The recent decision in *Purdue* does not change this analysis.[211]

133. In *Purdue*, the United States Supreme Court held "only that the bankruptcy code does not authorize a release and injunction that, as part of a plan of reorganization under Chapter 11, effectively seeks to discharge claims against a nondebtor without the consent of affected claimants."[212] The Supreme Court's holding only applies to nonconsensual releases and does not

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208 *In re Wool Growers*, 371 B.R. 768, 776 (N.D. Tex. 2007) (citing *Republic Supply*, 815 F.2d at 1050); *see also Dr. Barnes Eyecenter*, 255 Fed. App'x at 911–12.

209 Confirmation Hr'g Tr. at 47, *In re Energy & Exploration Partners, Inc.*, No. 15 44931 (Bankr. N.D. Tex. April 21, 2016) [Docket No. 730] (hereinafter "ENXP Tr."); *see also* Confirmation Hr'g Tr. at 32, *In re Ameriforge Group, Inc.*, No. 17-32660 (Bankr. S.D. Tex. May 24, 2017) [Docket No. 144]; Confirmation Hr'g Tr. at 7–8, *In re Hornbeck Offshore Servs., Inc.*, No. 20-32679 (Bankr. S.D. Tex. June 19, 2020) [Docket No. 227].

210 *See Wool Growers*, 371 B.R. at 775 (citing *In re Zale Corp.*, 62 F.3d 746, 761 (5th Cir. 1995)) ("The Fifth Circuit has held that a nondebtor release violates section 524(e) when the affected creditor *timely objects* to the provision.") (emphasis added); *see also* ENXP Tr. at 47:2–15 ("[T]he [*Republic Supply*] case being that the Debtor is authorized, I think, I don't think there's anything that's necessarily bad faith about the Debtor putting release provisions like this into a plan. And if we assume that the Debtor has otherwise satisfied procedural due process . . . and then they choose not to participate one way or the other, can they be bound by it? I would say that this is one of those situations where [*Republic Supply*] says those people can waive substantive rights by not affirmatively participating in the case."); Confirmation Hr'g Tr. at 29:7–19, *In re CJ Holding Co.*, No. 16-33590 (Bankr. S.D. Tex. Dec. 16, 2017) [Docket No. 1076] (approving as consensual a third-party release provision that bound all holders of claims and interest that did not object); Confirmation Hr'g Tr. at 42:2–14, *In re Southcross Holdings, LP*, No. 16-20111 (Bankr. S.D. Tex. April 11, 2016) [Docket No. 191] (approving as consensual a third-party release provision in favor of the debtors' prepetition equity sponsors that bound all holders of claims and interest that did not object).

211 *Harrington v. Purdue Pharma, L.P.*, 603 U.S. 204 (2024).

212 *Id.* at 227.

address consensual releases.[213] The Fifth Circuit already limited the availability of non-consensual third-party releases prior to *Purdue*.[214] Unsurprisingly then, bankruptcy courts in this district and others have continued to approve opt-out third-party releases post-*Purdue*, explicitly articulating that "*Purdue* did not change the law in [the Fifth] Circuit" and that "[h]undreds of chapter 11 cases have been confirmed in [the Southern] District with consensual third-party releases with an opt-out."[215]

i. *The Debtors Provided Sufficient Notice to Parties Bound by the Third-Party Release.*

134. The consensual Third-Party Release in the Plan is "appropriate, afforded affected parties constitutional due process, and a meaningful opportunity to opt out."[216] Parties in interest were provided detailed notice about the Plan, the Objection Deadline, the Voting Deadline, and the opportunity to opt-out of the Third-Party Release through the information in the Solicitation Package, specifically the Ballots and Opt-Out Forms.[217] The Disclosure Statement also included a detailed description of the Third-Party Release and the opt-out mechanism.[218] The certificate of

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213 *Id.* at 226.

214 *See, e.g., In re Pilgrim's Pride Corp.*, No. 08-45664-DML-11, 2010 WL 200000, at *5 (Bankr. N.D. Tex. Jan. 14, 2010) (finding that under *Pacific Lumber* "the court may not, *over objection*, approve through confirmation of the Plan third-party protections") (emphasis added).

215 *See In re Robertshaw US Holding Corp.*, 662 B.R. 300, 323 (Bankr. S.D. Tex. 2024) ("There is nothing improper with an opt-out feature for consensual third-party releases in a chapter 11 plan . . . . Hundreds of chapter 11 cases have been confirmed in this District with consensual third-party releases with an opt-out . . . . *Purdue* did not change the law in this Circuit."); *see also In re Zips Car Wash, LLC,* No. 25-80069 (MVL) (Bankr. N.D. Tex. Apr. 15, 2025) [Docket No. 366] (confirming chapter 11 plan's opt-out third-party releases as consensual); *In re CareMax, Inc.*, No. 24-80093 (MVL) (Bankr. N.D. Tex. Jan. 31, 2025) [Docket No. 587] (same); *In re KidKraft, Inc.*, No. 24-80045 (MVL) (Bankr. N.D. Tex. June 24, 2024) [Docket No. 231] (same); *In re Diamond Sports Grp.*, No. 23-90116 (CML) (Bankr. S.D. Tex. Nov. 14, 2024) [Docket No. 2671] (same).

216 *Robertshaw*, 662 B.R. at 323.

217 *See* Solicitation Motion Order, including the exhibits thereto.

218 *See* Disclosure Statement, Art. III.N.

service show that the Ballots and Opt-Out Forms were served on the Voting Classes and Non-Voting Classes, such that all parties in interest had the opportunity to opt-out.[219]

135. The Ballots each quoted the entirety of the Third-Party Release in bold, conspicuous font and clearly informed Holders in the Voting Classes that a vote to accept the Plan is deemed consent to the Third-Party Release.[220] Further, prior to the hearing conditionally approving the Disclosure Statement, the Debtors revised the proposed form of Ballot to include the Third-Party Release language from Article 10.3 of the Plan and moved the Third-Party Release disclaimer to the top of the proposed form of the Notice of Non-Voting Status. This revision was done at the request of the U.S. Trustee and to ensure that Third-Party Release language was even more conspicuous in an effort to minimize the chance that Holders of Claims would miss the opt-out information when voting on the Plan. The Ballots clearly instructed Holders that if they do not consent to the Third-Party Release, they should opt-out of the releases and either reject the Plan or abstain from voting on the Plan.[221] Similarly, the Opt-Out Form quoted the Third-Party Release and included an option to check a box to opt-out of the Third-Party Release, meaning that every known stakeholder, including Unimpaired creditors and Holders of Equity Interests, was actually served with the means by which such stakeholder could opt-out of the Third-Party Release.[222]

136. The Debtors also caused the Third-Party Release language to be published in *The Wall Street Journal*.[223] The Voting Report shows that forty-two (42) Holders of Voting Claims with voting amounts totaling over $310 million, and twenty-two (22) non-Voting Parties elected

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219 *See Certificate of Service*, Docket No. 619

220 *See* Solicitation Motion Order, Exhibit 4.

221 *See id*.

222 *Id*. at Exhibit 5.

223 *See Notice of Publication*, Docket No. 623.

to opt out of the Third-Party Releases.[224] Accordingly, the notice provided by the Debtors, specifically in the Ballots and Notice of Non-Voting Status, was unambiguous that Holders of Claims and Interests—regardless of whether they were entitled to vote, or not entitled to vote—could either consent to or opt-out of the Third-Party Release.

ii. *The Third-Party Release Is Given for Consideration*

137. The Third-Party Release is given for consideration. Many of the Released Parties, including the Settlement Parties and the DIP Lenders, have made significant concessions and commitments that will allow the Holders of Allowed General Unsecured Claims to receive a distribution under the Plan and to facilitate the transactions therein. Specifically, the DIP Lenders and Settlement Parties are: (a) providing up to $1,950,000 in Cash as the Settlement Party Payment, which is a primary source of consideration for the Plan; (b) consented to the creation of the Liquidating Trust for the benefit of Holders of Allowed General Unsecured Claims as a part of the Plan Settlement; and (c) waived the right to receive distributions under the Plan on account of the Allowed Claims, thereby providing significant value to unsecured creditor recoveries.[225] In addition, the Debtors agreed to stipulate and confer derivative standing to the Committee for the purposes of sending one or more demands to the "Non-Released D&Os," which includes the Girns, and/or the applicable D&O Insurance Carriers.[226] From there, on the Effective Date, the Debtors' Retained Causes of Action against all Non-Released D&Os shall be transferred and assigned to, and shall vest in, the Liquidating Trust for the benefit of the Liquidating Trust Beneficiaries.[227]

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224 *See* Voting Report for a further explanation.

225 Plan, Art. 3 & Art. 4.

226 *Id.*, Art. 4.

227 *Id.*, Art. 4.

138. The Debtors, the Committee, the DIP Lenders, and the Settlement Parties spent months negotiating these concessions, which lead to the Plan Settlement embodied in the Plan. Even pre-petition, the Debtors, DIP Lenders, and the Settlement Parties (which were formally the Supporting RSA Parties) worked together for months prior to the commencement of these Chapter 11 Cases in an effort to reach a value-maximizing deal for the Debtors' stakeholders.[228] And, the Debtors' directors and officers steadfastly maintained their duties to maximize value for the benefit of all stakeholders, investing countless hours both prior to and after filing these Chapter 11 Cases in addition to performing their ordinary course responsibilities.[229]

139. The Plan embodies a global compromise and the release of claims and Causes of Action among various parties including, among others, the Debtors, the DIP Lenders, the Committee, the Settlement Parties and the Debtors' directors, officers, managers, and employees (in their capacities as such). Specifically, the Plan resolves a series of issues that could have cast uncertainty over the Debtors' restructuring and avoids further protracted and expensive litigation related to confirmation of the Plan.

140. Finally, the mutuality of such releases—a "proverbial peppercorn-for-peppercorn"—provides adequate consideration to support the Third-Party Release with respect to all Releasing Parties, including those that are not otherwise receiving any recovery under the Plan.[230]

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228 Kirshbaum Decl. ¶ 50.

229 *Id*.

230 Hr'g Tr. at 244:16–18, *In re Cobalt Int'l Energy, Inc.*, No. 17-36709 (MI) (Bankr. S.D. Tex. Apr. 4, 2018) [Docket No. 790] ("I simply find that this is, in effect, the proverbial peppercorn-for-peppercorn and that that is adequate consideration for the release, given its mutuality.").

iii. *The Third-Party Release Is Specific.*

141. The Third-Party Release is sufficiently specific—listing the potential Causes of Action to be released—so as to put the Releasing Parties on notice of the released Claims.[231] The Third-Party Release explicitly lists out the Causes of Action released, including, among others, those related to the Debtors, these Chapter 11 Cases, the Plan, the RSA, Reorganized HGE, the Disclosure Statement, the Plan Supplement, the DIP Loans, and DIP Financing Documents.[232] Notably, the Third-Party Release also explicitly excludes, among other things, (a) any post-Effective Date obligations of any party or Entity under the Plan, (b) the rights of any Holder of Allowed Claims or Interests to receive a distribution under the Plan, and (c) any willful misconduct, actual or criminal fraud, or gross negligence applicable with the Released Party.[233]

iv. *The Third-Party Release Is Critical to the Success of the Plan and Was Heavily Negotiated.*

142. The circumstances of these Chapter 11 Cases warrant the Third-Party Release. The Third-Party Release is an integral aspect of the Plan Settlement, without which, there would be no value available to Holders of General Unsecured Claims under the Plan.[234] Moreover, the availability of the Third-Party Release was key in securing the support of the Released Parties to, among other things, negotiate and agree to the Plan Settlement, which inured to the benefit of all stakeholders.[235] Put simply, the Debtors' key stakeholders are unwilling to support the Plan without the assurance that they and their collateral would not be subject to post-emergence

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231 Plan Art. 10.3 (describing specifically the nature and type of claims released); Plan Art. 1.1.39 (defining "Consenting Creditors"), Art. 1.1.125 (defining the "Releasing Parties").

232 *See* Plan, Art. 10.3.

233 Plan, Art. 10.3.

234 Kirshbaum Decl. ¶¶ 51-52.

235 *Id*.

litigation or other disputes related to these cases.[236] The Third-Party Release therefore not only benefits the non-Debtor Released Parties, but the Estates as a whole.

v. *The Third-Party Release Is Consistent with Supreme Court and Fifth Circuit Precedent.*

143. The U.S. Trustee objection to the Third-Party Release should be overruled. Despite the Third-Party Release's compliance with *Republic Supply* and its progeny, the U.S. Trustee nevertheless objects to the Third-Party Release, arguing that a party cannot be deemed to consent for its failure to opt-out of the release even after receiving a fair opportunity to do so. In other words, the U.S. Trustee argues that opt-out mechanism makes the Third-Party Releases nonconsensual and therefore, violates the Supreme Court's holding in *Purdue.*[237] This argument fails for several reasons.

144. ***First***, the U.S. Trustee's position is inconsistent with the holding in *Purdue*. As noted above, *Purdue* prohibits a chapter 11 plan from imposing <u>*nonconsensual*</u> third-party releases, it does not prohibit <u>*consensual*</u> third-party releases, which are the Third-Party Releases here.[238] And despite the U.S. Trustee's persistence to the contrary, *Purdue* does not address what constitutes consent.[239] Indeed, this Court has recognized that whether opt-out procedures constitute consent is an issue that has been left to the lower courts:

> So harkening back again to opt-outs, there was no occasion for the Supreme Court in Purdue, in this Court's estimation, to take a view on what constitutes a consensual release. The Supreme Court confined its decision to the question presented, which was about non-consensual releases. When I have approved opt-outs here in my court, it's always been based upon the evidence that the affected

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236 *Id*.

237 603 U.S. 204 (2024).

238 *Purdue,* 603 U.S. at 226.

239 *Purdue,* 603 U.S. at 226 ("Nothing in what we have said should be construed to call into question *consensual* third-party releases offered in connection with a bankruptcy reorganization plan[.]")

> parties were afforded constitutional due process and a meaningful opportunity to opt-out.[240]

In addition the cases cited above, following *Purdue*, this Court has consistently approved opt-out procedures—for both voting and non-voting classes—where parties are given due process and a meaningful opportunity to opt-out.[241] Moreover, because even pre-*Purdue*, the Fifth Circuit did not allow non-consensual third-party releases, this Court's approval of opt-out procedures pre-*Purdue* remain good law today.[242]

145. As such, consistent with this Court's precedent, the Third-Party Release here only releases the claims of those third parties who have ***consented***—*i.e.,* those who were given the opportunity to opt-out of the releases and did not do so.[243] Moreover, the Proponents have been provided conspicuous and robust notice that the Plan contains Third-Party Releases. Every Ballot and Notice of Non-Voting Status (which included the Opt-Out Form) contained the full text of Article 10.3 of the Plan—the Third-Party Release—along with relevant definitions therein.

146. This language was bolded and conspicuous. The Ballots and Notices of Non-Voting Status also contained detailed instructions on how to timely opt-out of the Third-Party Releases and stated that those who fail to opt out of the release will nonetheless be bound by the Third-Party Release (*i.e.,* consent to providing a Third-Party Release). As such, all Holders of Claims and Interests who received either a Ballot or Notice of Non-Voting Status were aware (or

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240 *In re Zips Car Wash*, No. 25-80069 (MVL) (Bankr. N.D. Tex. Apr. 18, 2025), Hr'g Tr. at 65:14-22; *see also In re CareMax, Inc.*, No. 24-80093 (MVL) (Bankr. N.D. Tex. Dec. 17, 2024), Hr'g Tr. at 92:8–10 ("There was no occasion for the Supreme Court to express a view on what constitutes a consensual release in its decision in Purdue Pharma.").

241 *In re Zips Car Wash*, No. 25-80069 (MVL) (Bankr. N.D. Tex. Apr. 18, 2025) [Docket No. 366] (approving Debtors' Chapter 11 Plan that contained third-party release opt-outs for voting and non-voting parties); *In re CareMax, Inc.*, No. 24-80093 (MVL) (Bankr. N.D. Tex. Dec. 17, 2024) [Docket No. 587] (same).

242 *See In re Sunland Med. Found.*, No. 23-80000 (MVL) (Bankr. N.D. Tex. Apr. 25, 2024) [Docket No. 528] (approving Debtors' Chapter 11 Plan that contained third-party release opt-outs for voting and non-voting parties).

243 See Plan, Art. 1.138.

should have been aware) that their Claims against the Released Parties would be released if they did opt-out of the Third-Party Releases. In other words, all Holders of Claims or Interests were provided with clear notice that those who do not opt-out of the release contained in the Plan will nonetheless be bound by the Third-Party Release, and instructions on how to find additional information with respect to the Plan and the releases provided therein.

147. ***Second***, the Fifth Circuit has consistently held that the Bankruptcy Code does not preclude a third-party release provision where "it has been accepted and confirmed as an integral part of a plan of reorganization."[244] As detailed above, the core of this analysis is whether the third-party release is consensual. To that end, courts in the Fifth Circuit have specifically applied the *Republic Supply* standard to find that an opt-out mechanism meets the requisite level of consent to impose third-party releases.[245]

148. Even so, the Third-Party Release meets the *Republic Supply* standard because, among other reasons: (a) the Debtors have clearly described the Third-Party Release in clear, plain language in the Disclosure Statement, the Ballot, Notice of Non-Voting Status, Opt-Out Form, and the Plan; (b) the Third-Party Release is a necessary component of the Plan and the Debtors' underlying reorganization; (c) the Debtors, the Committee, and the Settlement Parties have agreed to the Third-Party Release after weeks of arm's-length negotiations; (d) the Third-Party Release is

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244 *Republic Supply Co. v. Shoaf*, 815 F.2d 1046, 1050 (5th Cir. 1987) (holding third-party release was binding and enforceable where no party timely objected).

245 *See, e.g.*, *In re Cypress Environmental Partners, LP*, No. 22-90039 (MI) (Bankr. S.D. Tex. June 21, 2022) [Docket No. 260] (approving a chapter 11 plan with a consensual third-party release in the style of an opt-out provision); *In re CiCi's Holdings, Inc.*, No. 21-30146 (SGJ), 2021 WL 819330, at *9-10 (Bankr. N.D. Tex. Mar. 3, 2021) (construing silence or a lack of a timely objection as consent in light of the party receiving appropriate notice of the proceeding, plan, and objection deadline, having an opportunity to be heard, and the emphasis of the release language with conspicuous typeface); *In re Sandridge Energy, Inc.*, No. 16-32488 (DRJ), 2016 Bankr. LEXIS 4622, at *47 (Bankr. S.D. Tex. Sep. 20, 2016) (finding an adequately noticed, conspicuous opportunity for opt-out is consent for a third-party release); *In re Vista Proppants & Logistics, LLC*, No. 20-42002 (ELM), 2020 WL 6325526, at *7 (Bankr. N.D. Tex. Oct. 28, 2020).

given in consideration of the classification, distributions, releases, and other benefits provided under the Plan; and (e) the Proponents have adhered to the solicitation and noticing scheme approved by this Court.

149. Accordingly, the Debtors submit that the Court should overrule the U.S. Trustee Objection.

D. The Exculpation Provision Is Appropriate.

150. Article 10.4 of the Plan provides that each Exculpated Party—*i.e.*, (a) each of the Debtors; (b) the Independent Director; and (c) the Committee and each of its members—shall be released and exculpated from any Cause of Action arising out of acts or omissions in connection with these Chapter 11 Cases and certain related transactions, except for acts or omissions that are found to have been the product of actual fraud, willful misconduct, or gross negligence (the "**Exculpation Provision**").[246] The Exculpation Provision is narrowly tailored and consistent with Fifth Circuit precedent articulated in *NextPoint Advisors, L.P. v. Highland Capital Management, L.P., (In re Highland Capital Mgmt., LP)*, 48 F.4th 419 (5th Cir. 2022).[247] Moreover, this Court has approved exculpation provisions similar to the definitions proposed here.[248]

151. Part of the Exculpation Provision also provides that each of the 1125(e) Exculpation Parties[249]—*i.e.*, (a) each of the Exculpated Parties; (b) Reorganized HGE, (c) the Professional

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246 *See* Plan, Art. 1.1.67 (defining "Exculpated Parties"). The foregoing description is meant as a summary of the operative Plan provisions only. To the extent there is any conflict between the forgoing summary and the definition of "Exculpated Party" contained in Article 1 of the Plan, the Plan shall control.

247 *See Highland Capital*, 48 F.4th at 437-38 (finding that exculpation provisions were only lawful with respect to the debtor, creditor's committee, its members, and the debtor's independent director).

248 *See, e.g., In re Zips Car Wash*, No. 25-80069 (MVL) (Bankr. Apr. 18, 2025) [Docket No. 366] (confirming a plan that defines "Exculpated Parties" to include "(a) the Debtors; (b) each independent director of the Debtors; (c) the Creditors' Committee and each of its members, solely in their respective capacities as such; . . . ."); *In re KidKraft, Inc.*, No. 23-80045, (MVL) (Bankr. N.D. Tex. June 24, 2024) [Docket No. 241] (same).

249 Plan, Art. 1.1.1 (defining "1125(e) Exculpation Parties"). The foregoing description is meant as a summary of the operative Plan provisions only. To the extent there is any conflict between the forgoing summary and the definition of "1125(e) Exculpation Party" contained in Article 1 of the Plan, the Plan shall control.

Persons retained in the Chapter 11 Cases, and (d) the Related Parties of each to the extent permitted under section 1125(e) of the Bankruptcy Code—shall not incur liability for any Cause of Action or Claim related to any act or omission in connection with the (y) the solicitation of acceptance or rejection of the Plan in good faith and in compliance with the applicable provisions of the Bankruptcy Code or (z) the participation, in good faith and in compliance with the applicable provisions of the Bankruptcy Code, in the offer, issuance, sale, or purchase of a security, offered or sold under the Plan (the "**1125(e) Exculpation Provision**").[250] The Debtors submit that the 1125(e) Exculpation Provision is appropriate and consistent with the applicable law.

152. ***First***, the 1125(e) Exculpation Provision is limited in scope, only exculpating to the extent so provided under section 1125 of the Bankruptcy Code. Indeed, the 1125(e) Exculpation Provision mirrors the language of section 1125(e) of the Bankruptcy Code, and thus, ensures that the 1125(e) Exculpation Parties are receiving the benefits they are entitled under the Bankruptcy Code. ***Second***, the definitions of the "1125(e) Exculpated Parties" and the "Related Parties" thereof are narrowly tailored include only those who have been instrumental in the formulation, solicitation, and issuance of securities under the Plan—including, the directors and officers of the Debtors, Reorganized HGE, and the professionals to the Debtors and the Committee. Moreover, the 1125(e) Exculpated Parties would not have been willing to participate in the Debtors' restructuring efforts absent assurances that they would be exculpated for their conduct during these Chapter 11 Cases to the extent they acted in good faith.[251] Courts in this district routinely approve

[250] Plan, Art. 10.4.

[251] *See* Kirshbaum Decl. ¶¶ 54-55.

chapter 11 plans that include similar Exculpation Provisions, including with respect to good faith findings.[252]

153. Overall, the Exculpation Provision in the Plan is an integral piece of the overall settlements embodied by the Plan.[253] It is limited to parties who have performed valuable services in connection with the Debtors' restructuring, and is the product of good faith, arm's-length negotiations.[254] The Exculpation Provision is narrowly tailored to exclude acts of actual fraud, willful misconduct, or gross negligence, and relates only to acts or omissions in connection with, or arising out, of the Debtors' restructuring.[255] Additionally, no party has specifically objected to the Exculpation Provision. As such, the Exculpation Provision is a critical component of the Plan, and along with the Debtor Release, forms an integral piece of the overall settlement embodied in the Plan.[256]

E. The Injunction Provision Is Appropriate.

154. Article 10.5 of Plan is the injunction provision (the "**Injunction Provision**"). The Injunction Provision is a necessary part of the Plan because it enforces the Debtors' discharge,

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[252] *See, e.g.*, *In re Zips Car Wash, LLC,* No. 25-80069 (MVL) (Bankr. N.D. Tex. Apr. 15, 2025) [Docket No. 366] (confirming plan's exculpation provision for each "Exculpated Parties" and "1125(e) Exculpation Parties" with respect to acts or omissions regarding (a) the solicitation of the plan in good faith compliance of the Bankruptcy Code and (b) participation in good faith compliance with applicable Bankruptcy Code provisions); *see also In re Caremax, Inc.*, No. 24-80093 (MVL) (N.D. Tex. Jan. 31, 2025) [Docket No. 587] (including a finding that (a) the exculpation parties "will be deemed to have, participated in good faith" and (b) qualified that Exculpated Parties "shall be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities"); *In re Kidkraft, Inc.., Inc.*, No. 23-80045 (MVL) (Bankr. N.D. Tex. June 24, 2024) [Docket No. 241] (including a finding that the exculpation provision was "proposed in good faith" and approving a plan containing a provision allowing exculpated parties to reasonably rely on the advice of counsel with respect to their duties and responsibilities); *In re Venator Materials PLC*, No. 23-90301 (DRJ) (Bankr. S.D. Tex. July 25, 2023) [Docket No. 344] (approving an exculpation provision and including a finding that the exculpated parties will be deemed to have participated in good faith).

[253] Kirshbaum Decl. ¶ 55.

[254] *Id*.

[255] *Id*.

[256] *Id*.

Debtor Release, Third-Party Release, the Exculpation, and by extension the Plan Settlement on which the Plan is founded.[257] The U.S. Trustee argues that the Injunction Provision is inappropriate because the Court lacks the authority to impose an injunction, particularly with respect to the Third-Party Releases.[258]

155. While the Bankruptcy Code may not specifically provide a provision authorizing injunctions to enforce releases or exculpations, such an injunction is permissible under prevailing Fifth Circuit law so long as such injunction is consensual.[259] Because, as described above, the Debtor Release and Third-Party Release are consensual, a Holder that consents to those releases are also consenting to the corresponding injunction enforcing such release. As such, the U.S. Trustee's objection should be overruled.

156. The Injunction Provision is similarly permissible to as to the Exculpation provision. The Fifth Circuit has concluded that injunctions are permissible only as to the "legally exculpated parties."[260] As discussed above, both the definitions of "Exculpated Party" and "1125 Exculpation Parties" are narrowly tailored and comply with the prevailing Fifth Circuit precedent.

157. As such, to the extent the Court finds that the Plan's Exculpation and Release Provisions are appropriate, the Court should approve the Injunction Provision.

IV. The Remaining Objections Should Be Overruled.

158. The Debtors received four (4) formal objections set forth in **Exhibit A** attached hereto, and certain informal objections to Confirmation of the Plan. As of the filing of this

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257 *Id.* ¶ 57.

258 UST Objection, ¶ 21.

259 *See, e.g.*, *In re Camp Arrowhead*, 451 B.R. 678, 701–02 (Bankr. W.D. Tex. 2011) ("[T]he Fifth Circuit does allow permanent injunctions *so long as there is consent* . . . [w]ithout an objection, this court was entitled to rely on . . . silence to infer consent at the confirmation hearing") (citations omitted).

260 *Highland Cap.*, 132 F.4th at 360-61.

Memorandum, the Debtors believe that they have resolved all formal and informal objections except the Hallandale Objection and parts of the U.S. Trustee Objection, discussed *infra*. To the extent these objections are not resolved, they should be overruled.

WAIVER OF BANKRUPTCY RULE 3020(E)

159. To implement the Plan, the Proponents seek a waiver of the 14-day stay of an order confirming a chapter 11 plan under Bankruptcy Rule 3020(e). These Chapter 11 Cases and transactions contemplated therein have been negotiated in good faith and implemented with a high degree of transparency. The Debtors' swift emergence from chapter 11 is an important component of their restructuring, and requiring the Debtors to pause before emergence would be prejudicial to all parties in interest that continue to incur the cost and expense of the Debtors' Chapter 11 Cases. Given the complexity of the Plan and the various transactions implicated by the Plan, and that each day the Debtors remain in chapter 11 they incur significant administrative and professional costs, the Debtors seek to waive the stay so that the Effective Date can occur as soon as needed.[261] For these reasons, the Proponents request a waiver of stay imposed by the Bankruptcy Rules so that the Confirmation Order may be effective immediately upon its entry.

CONCLUSION

160. For all of the reasons set forth herein, and as will be further shown at the Combined Hearing, the Debtors respectfully request that the Court approve the Disclosure Statement and confirm the Plan as fully satisfying all of the applicable requirements of the Bankruptcy Code by entering an order confirming the Plan and granting such other and further relief as is just and proper.

[261] *See* Kirshbaum Decl. ¶¶ 92-93.

DATED: November 21, 2025

Respectfully submitted by:

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CERTIFICATE OF SERVICE

I hereby certify that on November 21, 2025, a true and correct copy of the foregoing document was served electronically by the Court's PACER system.

/s/ Nora J. McGuffey
Nora J. McGuffey

Exhibit A

Confirmation Objections

***In re Higher Ground Education, Inc.*, Case No. 25-80121 (MVL)**

Summary of Confirmation Objections

Party	Summary of Objection	Response / Status
Tennessee Department of Revenue [Docket No. 630]	The Party objects because the Plan "is inconsistent with 11 U.S.C. § 503(b)(1)(D)."	This Objection has been **resolved**. The Debtors added agreed language to the Confirmation Order at ¶ 52.
United States Trustee [Docket No. 640]	The Party objects because: • The Plan uses opt-out procedures to establish third party consent for the Third-Party Release. • The definition of "Related Party" renders the Third-Party Release too broad. • The Court lacks jurisdiction and authority to issue the Injunction.	This Objection is **partially resolved**. The Proponents narrowed the definition of "Related Party" and the U.S. Trustee agreed to the added language. *See* Plan, Art. 1.1.123. The U.S. Trustee's remaining objections are unresolved, and addressed in the Memorandum, *see* Part III.B.
214 E. Hallandale Beach, LLC [Docket No. 643]	The Party objects because: • The Plan will result in a lower recovery for Class 8 than what it would receive in a Chapter 7. • The Plan and the Plan Settlement do not comply with Rule 9019, Section 363(b), Section 1123(a)(3), and Sections 1129(a)(1), (2), (7). • The Plan and the Plan Settlement may not comply with Section 1129(a)(8) and (10) and 1129(B).	This Objection is **unresolved**. The Liquidation Analysis confirms that the Plan results in a higher recovery for unsecured creditors than a Chapter 7 liquidation would. The Plan has the support of the Committee. The Objection is further addressed in the Memorandum, *see* Parts II.G, II.N, and III.A.
Duc Viet Nguyen, Thuy Thi Thu Nguyen, and Dixit Kishorkumar Vora [Docket No. 642]	The Parties objected primarily because the Plan and Disclosure Statement allegedly failed to adequately explain how the Parties' interests are being treated under the Plan in violation of Sections 1129(a)(1)(2) and (3), and 1123(a)(1)-(3).	This Objection has been **resolved.** The Proponents added language to the Plan clarifying the treatment of EB-5 Investors. *See* Plan, Art. 4.8. Accordingly, the Parties have **withdrawn** their Objection. *See* Docket No. 651.

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

In re:	§	Chapter 11
	§	
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
	§	
Debtor.	§	(Jointly Administered)
	§	

DECLARATION OF MARC D. KIRSHBAUM IN SUPPORT OF (I) FINAL APPROVAL OF THE DEBTORS' DISCLOSURE STATEMENT, AND (II) CONFIRMATION OF THE MODIFIED SECOND AMENDED JOINT PLAN OF REORGANIZATION OF HIGHER GROUND EDUCATION, INC., ITS AFFILIATED DEBTORS, AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS

Pursuant to 28 U.S.C. § 1746, I, Marc D. Kirshbaum, hereby declare as follows under penalty of perjury:

[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 (8558); 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.

1. I am over the age of 18 and authorized to submit this declaration (this "**Declaration**") in support of (a) final approval of the *Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 551] (as modified, amended, or supplemented from time to time, the "**Disclosure Statement**") and (b) confirmation of 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] (as modified, amended, or supplemented from time to time, the "**Plan**").[2] The statements in this Declaration are, except where otherwise noted, based on (i) my personal knowledge, (ii) information obtained from other members of the Debtors' management team, employees, and advisors, (iii) my review of relevant documents and information concerning the Debtors' operations, financial affairs, and restructuring initiatives, and (iv) my opinions based upon my experience and knowledge. If called as a witness, I would testify competently to the facts set forth in this Declaration.

2. In further support of confirmation of the Plan, the Debtors have filed the following contemporaneously herewith: (a) the *Declaration of Sean Corwen in Support of Confirmation of the Modified Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* (the "**Corwen Declaration**"); and (b) the *Declaration of Adam J. Gorman with Respect to the Tabulation of Votes on the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its*

[2] Capitalized terms used but not defined herein have the meanings ascribed to them in the Confirmation Brief, the Plan, or the Disclosure Statement, as applicable.

Affiliated Debtors, and the Official Committee of Unsecured Creditors [Docket No. 652] (the "**Voting Report**").

BACKGROUND AND QUALIFICATIONS

3. I am the sole independent board member (the "**Independent Director**") of the board of directors of Higher Ground Education, Inc. together with its affiliated Debtors, as debtors and debtors in possession (collectively, the "**Debtors**") of the above-captioned chapter 11 cases (the "**Chapter 11 Cases**"). I am also the founder of Kirshbaum Business Advisory.

4. I have over 25 years of diversified business experience, including as a chief executive officer, president, board chair, and strategic advisor, leading and transforming businesses at critical inflection points—from scaling to turnaround.

5. In my capacity as Independent Director, I am generally familiar with the Debtors' day-to-day operations, business and financial affairs, and books and records. Except where specifically noted, the statements in this Declaration are based on: (a) my personal knowledge of the Debtors' operations and finances, (b) my review of relevant documents provided to me by other members of the Debtors' management and the Debtors' professional advisors, (c) information provided to me by, or discussions with, other members of the Debtors' management team or its professional advisors, and/or (d) my opinion based upon my experience.

INTRODUCTION

6. The Plan is an embodiment of the significant effort of the Debtors, the Committee, the Settlement Parties, and various other stakeholders before and during the Chapter 11 Cases. The Plan reflects extensive negotiations, meaningful concession by all key stakeholders, and ultimately, global settlement that is now embodied in the Plan.

7. In the months leading up to the Petition Date, the Debtors worked with the Supporting RSA Parties to formulate a joint pre-arranged chapter 11 plan pursuant to the RSA.

Following the Petition Date, on June 26, 2025, the Debtors filed their RSA Plan and RSA Disclosure Statement in accordance with the RSA.

8. After its appointment, however, the Committee raised various concerns with the RSA Plan. Thus, in an effort to avoid the costs and uncertainty of a protracted contested confirmation process, the Debtors, the Committee, the DIP Lenders, and other key stakeholders agreed to explore terms for a consensual plan through mediation and settlement negotiations. On August 8, 2025, the Debtors hosted a settlement conference with the DIP Lenders, the Committee and certain Supporting RSA Parties. Following that conference, the parties agreed to Mediation with retired U.S. Bankruptcy Judge Russell Nelms as the mediator. The Debtors hosted the Mediation on August 19 and August 20, 2025. I attended the Mediation, in person, as the Debtors' representative. While the Mediation did not result in a settlement, the parties were able to narrow the scope of the outstanding issues. Following the Mediation, the parties continued to engage in settlement negotiations, which ultimately led to the Plan Settlement which resolved the Committee's concerns. I was an active participant in negotiating and developing the terms of the Plan Settlement. I evaluated the terms of the Plan Settlement, and after discussions with the Debtors' professionals, I determined the Plan Settlement and transactions contemplated therein were in the best interest of the Debtors, their Estates, and creditors.

9. Following agreement to the Plan Settlement, on September 12, 2025, the Debtors exercised their "fiduciary out" under the RSA and notified the Supporting RSA Parties that the Debtors were terminating the RSA to pursue confirmation of a new plan, which embodies the Plan Settlement between Debtors, Committee, and a majority of the Supporting RSA Parties, now the Settlement Parties.

10. This Plan Settlement and the Plan is the result of a heavily negotiated, good faith negotiation between the Debtors, the Committee, and the Settlement Parties. It provides for a meaningful recovery for the Debtors' stakeholders, including Holders of Allowed General Unsecured Claims. The Plan is also overwhelmingly supported by the vast majority of the voting creditors and is supported by the Committee. Accordingly, I believe that confirmation of the Plan is in the best interests of the Debtors' estates and their stakeholders.

I. The Disclosure Statement Should be Approved on a Final Basis Under Section 1125 of the Bankruptcy Code.

11. It is my understanding that section 1125 of the Bankruptcy Code requires a disclosure statement to contain "adequate information" so that a hypothetical investor may make an informed judgment about the plan.

12. The Disclosure Statement includes, among other things, a description of:

a. ***Preliminary Statement.*** An overview of the Debtors' prior restructuring efforts through the RSA, the Plan Settlement with the Committee, and Plan. *See* Disclosure Statement, Art. II.

b. ***Debtors' Corporate History, Structure, and Business Overview.*** An overview of the Debtors' corporate history, structure, operations, assets, employees, and prepetition capital structure. *See* Disclosure Statement, Art. IV.

c. ***Events Leading to the Chapter 11 Filings.*** An overview of the prepetition Foreclosures and the Debtors' out of court restructuring in response thereto. *See* Disclosure Statement, Art. IV.

d. ***Events of the Chapter 11 Cases.*** An overview of the case timeline, first day relief, retention applications, and the Debtors' assumption and rejection of Executory Contracts and Unexpired Leases, analysis of Estate Causes of Action, and settlement negotiations with the Committee and key stakeholders. *See* Disclosure Statement, Art. V.

e. ***Key Terms of the Plan Settlement and Plan.*** An overview of the key terms of the Plan Settlement and Plan, including classification and treatment of claims and the means for implementation of the Plan. *See* Disclosure Statement Art. VI and VII.

f. ***Liquidation Analysis.*** An analysis of the hypothetical liquidation value of the Debtors and estimations of recovery under the Plan, which is provided in Exhibit B to the Disclosure Statement.

g. ***Risk Factors.*** Certain risks associated with the Debtors' business, as well as certain risks associated with forward-looking statements and an overall disclaimer as to the information provided by and set forth in the Disclosure Statement. *See* Disclosure Statement, Art. X.

h. ***Solicitation and Voting Procedures.*** A description of the procedures for soliciting votes to accept or reject the Plan and voting on the Plan. *See* Disclosure Statement, Art. VIII.

i. ***Approval of the Disclosure Statement and Confirmation of the Plan.*** Procedures and statutory requirements for final approval of the Disclosure Statement and for Confirmation of the Plan as well as a FAQ regarding the same. *See* Disclosure Statement, Art. III & IX.

j. ***Important Securities Law Disclosures.*** An overview of the plan securities, the section 1145 of the Bankruptcy Code exemption, issuance and resale of the new common stock, definition of "underwriter" under section 1145(b) of the Bankruptcy Code, and section 4(a)(2) of the Securities Act Exemption and Subsequent Transfers. *See* Disclosure Statement, Art. XI.

k. ***Certain United States Federal Income Tax Consequences of the Plan.*** A description of certain U.S. Federal income tax law consequences of the Plan to the Debtors and the Reorganized Debtors, as well as to Holders of Allowed Claims. *See* Disclosure Statement, Art. XII.

l. ***Recommendation.*** A recommendation by the Debtors that Holders of Claims in the Voting Classes should support the Confirmation and vote to accept the Plan. *See* Disclosure Statement, Art. XIII.

13. I read and assisted in the preparation of the Disclosure Statement. I believe that the Disclosure Statement accurately describes the Debtors' business and the Plan and contains sufficient information to allow a creditor to vote on the Plan. To my knowledge, no party in interest has requested additional information or disputed that the Disclosure Statement contains information sufficient for Holders of Impaired Classes—i.e., Classes 1, 2, 3, 4, 5, 8, 9, 10, and 11—to be able to cast an informed vote on the Plan.

14. Accordingly, I believe the Disclosure Statement contains "adequate information" for creditors to make an informed judgment about the Plan. Further, I believe that the Debtors at all times took appropriate actions in connection with the solicitation of the Plan with the Solicitation Motion Order and section 1125 of the Bankruptcy Code.

II. The Modifications to the Plan Comply with Section 1127 of the Bankruptcy Code.

15. I understand that Section 1127(a) of the Bankruptcy Code provides that a plan proponent may modify its plan at any time before confirmation.

16. I understand that the Debtors made certain modifications reflected in the Plan (the "**Modifications**"). I believe a majority of the Modifications relate to an agreement between the Debtors, the Committee, the Settlement Parties, and the Girns with respect to the treatment of the Girns' alleged Claims under the Plan. Specifically, I understand that the Girns *agreed* to waive their asserted $500,000 Claim and all other distributions under the Plan. It is my opinion that these Modifications do not materially diminish or alter any other creditor's substantive rights under the Plan, but instead, provide certainty as to the distributions for the Holders of Allowed General Unsecured Claims.

17. I understand the other Modifications were intended to resolve certain formal and informal objections to the Plan, and do not materially adversely affect any parties' substantive rights. I believe that all Modifications are supported by all of the Debtors' key constituencies including the DIP Lenders, the Committee, and the Settlement Parties.

18. Accordingly, I believe no additional solicitation or disclosure is required on account of the Modifications and all creditors in the Voting Classes who accepted the Plan should be deemed to have accepted the Plan as modified.

III. The Plan Satisfies the Requirements of Confirmation.

19. I have been advised of the applicable standards under which a plan of reorganization may be confirmed. For the reasons detailed below, and with the consultation and guidance of the Debtors' advisors and legal counsel, I believe that the Plan satisfies the applicable Bankruptcy Code requirements for confirmation. I have set forth the reasons for such belief below, except where such compliance is apparent on the face of the Plan, the Plan Supplement, or the related documents, or where it will be the subject of evidence introduced at the Combined Hearing.

A. The Plan Satisfies the Applicable Provisions of the Bankruptcy Code—Section 1129(a)(1).

20. I understand that section 1129(a)(1) of the Bankruptcy Code requires a chapter 11 plan to comply with all applicable provisions of the Bankruptcy Code. As set forth below, I believe that the Plan satisfies section 1129(a)(1) of the Bankruptcy Code.

1. Proper Classification of Claims and Interests—Section 1122.

21. It is my understanding that section 1122 of the Bankruptcy Code requires that a plan may place a claim or an interest in a particular class only if such claim or interest is substantially similar to the other claims or interests of such class.

22. Under Article 2 of the Plan, Claims and Interests are classified as follows:

Class 1: Bridge CN-3 Secured Lend-er Claim
Class 2: WTI Secured Lender Claim
Class 3: CN-1 Note Claims
Class 4: CN-2 Note Claims
Class 5: CN-3 Note Claims
Class 6: Other Secured Claims
Class 7: Non-Tax Priority Claims
Class 8: General Unsecured Claims
Class 9: Intercompany Claims
Class 10: Equity
Class 11: Subsidiary Equity Interests

23. I believe that the Claims and Interests assigned to each particular Class described above are substantially similar to the other Claims or Interests, as applicable, in such Class. I believe that these classifications generally track the Debtors' prepetition capital structure. In addition, I believe that valid business, legal, and factual reasons justify the separate classification of particular Claims or Interests into the Classes created under the Plan, and no unfair discrimination exists between or among Holders of Claims and Interests. Namely, the Plan separately classifies the Claims or Interests because each Holder of such Claims or Interests may hold (or may have held) rights in the Estates legally dissimilar to the Claims or Interests in other Classes or because substantial administrative convenience resulted from such classification. For example, Claims (rights to payment) are classified separately from Interests (representing ownership in the business). Secured Claims are classified separately from unsecured Claims because the Debtors' obligations with respect to the former are secured by collateral. Equity Interests are classified separately based upon their preferred status and are further separated between the Equity in HGE (Class 10) and the Equity Interests held by HGE's subsidiaries (Class 11).

24. Accordingly, I believe that the Plan complies with and satisfies section 1122(a) of the Bankruptcy Code.

2. Designation of Classes of Claims and Interests—Section 1123(a)(1)).

25. I understand that section 1123(a)(1) of the Bankruptcy Code requires that the Plan designate certain classes of claims and interests. As discussed above, Article 2 of the Plan properly designates Classes of Claims and Interests. Accordingly, I believe that the Plan complies with and satisfies section 1123(a)(1) of the Bankruptcy Code.

3. Specification of Unimpaired Classes—Section 1123(a)(2).

26. I understand that section 1123(a)(2) of the Bankruptcy Code requires that the Plan "specify any class of claims or interests that is not impaired under the plan." Article 3 of the Plan identifies each Class that is Unimpaired, and no party has asserted otherwise. As such, I believe that the Plan complies with and satisfies section 1123(a)(2) of the Bankruptcy Code.

4. Treatment of Impaired Classes—Section 1123(a)(3).

27. I understand that section 1123(a)(3) of the Bankruptcy Code requires that the Plan specify the treatment of any impaired Classes of Claims and Interests. Article 3 sets forth the treatment of each impaired Class, and no party has asserted otherwise. Accordingly, I believe that the Plan complies with and satisfies section 1123(a)(3) of the Bankruptcy Code.

5. Equal Treatment within Classes—Section 1123(a)(4).

28. I understand that section 1123(a)(4) of the Bankruptcy Code requires that the Plan provide the same rights and treatment to each holder of claims or interest as other holders of allowed claims or interests within such holders' respective class. The Plan provides the same treatment for each Claim or Interest of a particular class, except where a Holder of such Claim or Interest has agreed to a less favorable treatment. Accordingly, I believe that the Plan satisfies this requirement because each Holder of Allowed Claims or Interests will receive the same rights and treatment as all other Holders of Allowed Claims or Interests within the same class.

6. Means for Implementation—Section 1123(a)(5).

29. I understand that section 1123(a)(5) of the Bankruptcy Code requires that the Plan provide adequate means for its implementation. The Plan satisfies this requirement, because Article 4 of the Plan, as well as the documents and forms of documents, agreements, schedules, and exhibits included in the Plan Supplement (as incorporated into the Plan), provide for the means by which the Plan will be implemented. Among other things, the Plan provides for:

a. the funding and sources of consideration for Plan distributions;

b. the terms of the Plan Settlement between the Debtors, the Committee, and the Settlement Parties;

c. the establishment and creation of the Liquidating Trust, the execution of the Liquidating Trust Agreement, the appointment of the Liquidating Trustee, and the transfer of the Liquidating Trust Assets to the Liquidating Trust;

d. the preservation of the Debtors' Retained Causes of Action and respective assignment of certain causes of action to the Liquidating Trust;

e. the authorization and issuance of Reorganized HGE Common Stock;

f. the contribution of Guidepost Global Assets to Reorganized HGE for the benefit of the Plan Sponsor;

g. the transfer of the Designated EB-5 Entities (except for their assets unless otherwise specified in the Plan Supplement) to Guidepost Global;

h. the cancellation of Equity in the Debtors identified in the Plan Supplement;

i. the release of Liens with respect to any of the Debtors' Property;

j. the exemption of certain securities law matters;

k. the authorization and approval to dissolve certain Debtors;

l. settlement of Claims and Interests and establishment of certain agreements and critical documents, like the Corporate Documents; and

m. other actions that each applicable Entity determines to be necessary, including making filings or records that may be required by applicable Law in connection with the Plan.

30. Accordingly, I believe the Plan satisfies section 1123(a)(5) of the Bankruptcy Code, and no party has asserted otherwise.

7. Prohibition of the Issuance of Non-Voting Securities—Section 1123(a)(6).

31. I understand that section 1123(a)(6) of the Bankruptcy Code requires that a debtor's corporate constituent documents prohibit the issuance of non-voting equity securities. Article 5.1 of the Plan provides that upon the Effective Date, Reorganized HGE's Corporate Documents shall be deemed amended (a) to the extent necessary, to incorporate the provisions of the Plan, and (b) to prohibit the issuance by Reorganized HGE of nonvoting securities to the extent required under section 1123(a)(6) of the Bankruptcy Code. Accordingly, I believe the Plan satisfies section 1123(a)(6) of the Bankruptcy Code, and no party has asserted otherwise.

8. Directors and Officers — Section 1123(a)(7).

32. I understand that section 1123(a)(7) of the Bankruptcy Code requires that plan provisions with respect to the manner of selection of any director, officer, or trustee, or any other successor thereto, be consistent with the interests of creditors and equity security holders and with public policy. The Plan satisfies this requirement by providing for the appointment of the officers and directors of Reorganized HGE and Reorganized HGE Subsidiaries upon the Effective Date. The members of Reorganized HGE are set forth in Exhibit J of the Plan Supplement.

33. Accordingly, I believe the Plan satisfies section 1123(a)(7) of the Bankruptcy Code, and no party has asserted otherwise.

B. The Plan Complies with the Discretionary Provisions of Section 1123(b) of the Bankruptcy Code.

34. I understand that the Plan includes various discretionary provisions that are consistent with section 1123(b) of the Bankruptcy Code, but not necessary for confirmation under the Bankruptcy Code. For example, the Plan provides for (a) a general settlement of Claims and Interests, including the Plan Settlement, (b) impairs certain Classes of Claims and Interests and leaves others Unimpaired, (c) proposes treatment for Executory Contracts and Unexpired Leases,

and (d) provides a structure for Claim allowance and disallowance, and establishes a distribution process for the satisfaction of Allowed Claims entitled to distributions under the Plan.

35. In addition, Articles 4 and 10 of the Plan also contains release, exculpation, and injunction provisions. I believe each of these provisions is appropriate because, among other things, each (a) is the product of arm's-length negotiations, (b) has been critical to obtaining the support of the various constituencies for the Plan, (c) is given for valuable consideration, (d) was a material inducement for parties to enter into the Plan Settlement and support the Plan, and (e) is fair and equitable and in the best interests of the Debtors, their Estates, and these Chapter 11 Cases. Further, these provisions were fully and conspicuously disclosed to all parties in interest through the Combined Notice, Notice of Non-Voting Status, Ballots, and Opt-Out Form. The Combined Notice excerpted the full text of the release, exculpation and injunction provisions and relevant definitions as set forth in the Plan. Moreover, the Ballot and Opt-Out Form contained the full text of the Third-Party Release provision and relevant definitions. Such provisions are discussed in turn below but, in summary, I believe each satisfy the requirements of section 1123(b) of the Bankruptcy Code.

1. The Plan Appropriately Incorporates a Settlement of Claims and Causes of Action.

36. The Plan provides for a general settlement of Claims and Interests, including the Global Settlement. I understand that pursuant to section 1123 of the Bankruptcy Code debtors may release causes of action held by their estates as consideration for the concession made by their various stakeholders pursuant to the plan. I also understand that Bankruptcy Rule 9019 provides debtors with a mechanism through which to seek approval of compromises and settlements.

37. On or around September 12, 2025, the Debtors, the Committee and the Settlement Parties agreed in principle to the Plan Settlement, which is incorporated in the Plan. The Plan Settlement provides for, among other things:

- Sources of Consideration for Plan Distributions. The Debtors, DIP Lenders, and Settlement Parties are contributing the following: (a) the Plan Sponsor Consideration, (b) the Surplus DIP Cash, (c) the Settlement Payment, (d) any D&O Claim Resolution, (e) the Liquidating Trust Assets, and (f) D&O Insurance Policies.

- Creation of Liquidating Trust. The Plan will provide for the creation of a Liquidating Trust to hold and monetize certain assets for the benefit of the Liquidating Trust Beneficiaries.

- Settlement Party Payment. On the Effective Date, the Settlement Parties shall pay or cause to be paid to the Debtors or Liquidating Trustee, as applicable, aggregate Cash in the amount of $1,950,000 (the "**Settlement Party Payment**"). The amount of the Settlement Party Payment shall be reduced on a dollar-for-dollar basis by the amount of the Excess Surplus DIP Cash. For example, if the Excess Surplus DIP Cash is $100,000, then the Settlement Party Payment will be reduced by $100,000 to $1,895,000.

- Settlement Party Payment True-Up Mechanism. In the event the Debtors or the Liquidating Trustee, as applicable, receive Excess Surplus DIP Cash after the Settlement Parties contribute the Settlement Party Payment, then the Debtors or the Liquidating Trustee, as applicable, shall return such Excess Surplus DIP Cash to Reorganized HGE or otherwise true-up such Excess Surplus DIP Cash as agreed upon by the Settlement Parties.

- Plan Sponsor Consideration. On the Plan Effective Date, the Plan Sponsor shall distribute the Plan Sponsor Consideration, if any, to the Liquidating Trust.

- Junior DIP Lender Consideration. On the Effective Date, in the event the Junior DIP Lender has not fully funded the Junior DIP Loan, the Junior DIP Lender shall contribute all remaining amounts outstanding and available to the Debtors under the Junior DIP Loan to the Liquidating Trust. Notwithstanding the foregoing, the Debtors shall be permitted to setoff valid amounts owed by the Debtors to the Junior DIP Lender against the Junior DIP Lender's remaining funding obligations under the Junior DIP Loan.

- D&O Claim Resolution. On the Effective Date, all Debtors' Retained Causes of Action against all Non-Released D&Os shall be transferred and

assigned to, and shall vest in, the Liquidating Trust for the benefit of the Liquidating Trust Beneficiaries.

- Settlement Party Release of Certain Claims. On the Effective Date, unless as otherwise expressly set forth in the Plan, the Settlement Parties shall release and waive all Claims and Causes of Action against the Debtors' Estates.

- Settlement Party Mutual Releases. On the Effective Date and upon payment in full of the Settlement Party Payment, the Releasing Parties and the Settlement Parties shall be mutually released as set forth in Article 10.3 of the Plan.

38. I understand that to approve the settlements contemplated in the Plan, including the Plan Settlement, the Court must find that settlements are "fair and equitable" and in the best interests of the Estates and creditors. It is my understanding that "fair and equitable" requires compliance with the absolute priority rule; that is, junior stakeholders, such as equity, receive payment than they are entitled to under the Bankruptcy Code. It is also my understanding that to satisfy the "best interests" test in this context, the Court will consider the (a) probability of success of litigation, (b) the complexity and duration of the litigation, (c) the interest of creditors, giving some deference to their reasonable views, and (d) whether the settlement of such claims was truly the product of arm's-length negotiation, and not of fraud or collusion. After discussing these standards with the Debtors' advisors, reviewing the terms of the settlements contemplated in the Plan, and conducting a fulsome investigation of potential Estate Claims and Causes of Actions, it is my opinion, as Independent Director of the Debtors, that the settlements, including the Plan Settlement, are fair and equable and in the best interest of the Debtors' Estates and their creditors.

39. ***First***, I believe that the general settlement of Claims and Interests under the Plan, including the Plan Settlement, is "fair and equitable," because based on discussions with the Debtors' advisors, I understand that the Plan does not violate the absolute priority rule since the Plan Settlement does not provide any class skipping or other violations of the payment priorities

governed by the Bankruptcy Code. To the best of my knowledge, I understand that the Plan and settlements provided therein do not allow junior stakeholders to receive distributions before senior claims are paid in full. In fact, it is my understanding that Holders of Claims in more senior classes (*i.e.,* Classes 1, 2, 4, and 5) agreed to waive their distributions under the Plan so that general unsecured creditors (Class 8) will receive distributions on account of their Allowed Claims. This was done via the Plan Settlement. As detailed below, I understand that without the general settlement of Claims and Causes of Action, including the Plan Settlement, general unsecured creditors would receive nothing under the Plan (or in a hypothetical chapter 7 liquidation). Accordingly, I believe that the general settlement of Claims and Interests under the Plan, including the Plan Settlement, is "fair and equitable."

40. ***Second***, I believe the Plan and Plan Settlement are in the best interest of the Debtors' Estates and a sound exercise of the Debtors' business judgement. I firmly believe that without the settlements contemplated in the Plan, including the Plan Settlement, significant litigation would ensue. To that end, before agreeing to the Plan and as detailed below, I have evaluated the potential Claims and Causes of Action against the Released Parties that the Debtors propose to release or otherwise settle through the Plan and have determined that they are complex. I believe that if the Debtors were to pursue these Claims and Causes of Action, it would be costly to the Estates as the potential defendants (*i.e.*, the Released Parties) would vigorously defend and assert various counterclaims. I believe the likelihood of success on such litigation is uncertain. Moreover, it is my opinion that pursuing such litigation would be time consuming, costly, lengthy, and could potentially go for multiple years. The funding to pursue the litigation of these Claims and Causes of Action is not readily available for the Debtors, and they would likely need to obtain financing from a third party not currently involved in these Chapter 11 Cases. These unknown

factors, which add costs and time to any potential recoveries, were material in my considerations when agreeing to the settlements and releases of potential Claims and Causes of Action, including the Plan Settlement.

41. Moreover, the Plan and settlements therein have the support of the Committee and a majority of the Debtors' creditors. Furthermore, I participated in the negotiations surrounding the Plan Settlement and development of the Plan. These complex and protracted discussions were done all in good faith and at arm's-length between the Debtors, the Committee, the Plan Sponsor, the other Settlement Parties, and their respective professionals. There is no evidence of fraud or collusion or any other misconduct. In sum, I firmly believe that the settlements and releases contemplated in the Plan, including the Plan Settlement, ensures a larger recovery for Holders of Allowed General Unsecured Claims because as part of the Plan Settlement, the Holders of Claims in Classes 1, 2, 4, and 5 (*i.e.*, the Settlement Parties) agreed to waive distributions under the Plan to allow for a distribution to Holders of Allowed General Unsecured Claims in Class 8.

42. Accordingly, I believe that the general settlement of Claims and Interests under the Plan, including the Plan Settlement, is in the best interests of the Debtors' Estates, satisfies the requirements of section 1123 of the Bankruptcy Code and Bankruptcy Rule 9019, and should be approved by the Bankruptcy Court.

2. Debtor Release.

43. I understand that Article 10.2 provides for the Debtor Release. It is my understanding that approval of the Debtor Release requires the same standard as approval of compromises and settlements—that is, the release is fair and equitable and in the best interest of the estate. I believe that the Debtor Release is "fair and equitable" because the Debtor Release does not violate the absolute priority rule. While certain Classes have rejected the Plan, the Debtor

Release and settlements embodied therein, and in the Plan, do not result in any junior Classes receiving or retaining any property on account of junior Claims or Interests.

44. In addition to being fair and equitable, I believe that the Debtor Release is in the best interest of the Debtors' Estates and a sound exercise of the Debtors' business judgement. ***First***, as the Independent Director, I conducted a thorough investigation into the viability of potential Claims or Causes of Action held by the Debtors' Estates. After extensive analysis of the potential Claims and Causes of Action and consultation with the Debtors' advisors, I ultimately concluded, if litigated, the Debtors' Claims or Causes of Action against the Released Parties that were not likely to provide value to the Estates beyond that provided under the Plan Settlement. As such, after completing the investigation and with the assistance of the Debtors' legal and other advisors, I determined on behalf of the Debtors in a sound exercise of their business judgement that the Debtor Release set forth in Article 10.2 of the Plan is appropriate, and integral to the Plan. Accordingly, I believe the Debtor Release satisfies the requirements of section 1123(b) of the Bankruptcy Code.

45. ***Second***, as a piece of the Plan Settlement, the Debtor Release is supported by the Committee in light of the consideration that the Settlement Parties have agreed to provide and the waiver of the Senior and Junior DIP Claims under the Plan.

46. ***Third***, it is my belief that the Debtor Release is integral to the Plan, including the Plan Settlement. The Plan and Plan Settlement are the product of extensive negotiation between the Debtors, the Committee, the Plan Sponsor, and the other Settlement Parties, all of whom were represented by sophisticated counsel. I believe that the Plan Settlement, which includes the Debtor Release, paves the path forward for a consensual exit from the Chapter 11 Cases, provides for a meaningful distribution to Holders of Allowed General Unsecured Claims, and avoids lengthy,

complex, and value-destructive litigation that would potentially destroy any recoveries for Allowed General Unsecured Claims. Moreover, these Chapter 11 Cases stand or fall on the support and contributions of the Released Parties, which I believe would not be possible without providing the Debtor Release in exchange.

47. For these reasons, I believe that the Debtor Release is justified, is a sound exercise of the Debtors' business judgment, and should be approved.

3. Third-Party Release

48. I understand that Article 10.3 of the Plan provides that the each Releasing Party—including Holders of Claims and Interests who do not specifically opt-out to their inclusion as a Releasing Party—and Related Parties, solely in their respective capacities as such and to the maximum extent permitted by the law, shall release any and all Causes of Action such parties could assert against the Released Parties.

49. It is my understanding that Third-Party Releases are permissible only if they are consensual, which require that all Releasing Parties to receive adequate notice with a meaningful opportunity the chance to "opt-out" of such release. As detailed in the Voting Report and accompanying Declaration, I believe that all parties were provided with such notice. Parties in interest were provided detailed notice about the Plan, the Objection Deadline, the Voting Deadline, and the opportunity to opt-out of the Third-Party Release through the information in the Solicitation Package, specifically the Ballots and Opt-Out Forms. The Disclosure Statement also included a detailed description of the Third-Party Release and the opt-out mechanism. Moreover, the Ballots each quoted the entirety of the Third-Party Release in bold, conspicuous font and clearly informed Holders in the Voting Classes that a vote to accept the Plan is deemed consent to the Third-Party Release. The Opt-Out Form also quoted the Third-Party Release and included an option to check a box to opt-out of the Third-Party Release. The certificate of service show that

the Ballots and Opt-Out Forms were served on the Voting Classes and Non-Voting Classes, such that all parties in interest had the opportunity to opt-out. As a result, I believe that every known stakeholder, including creditors not entitled to vote on the Plan, was served with the means by which such stakeholder could opt-out of the Third-Party Release.

50. I also believe that the Third-Party Release is given for consideration. As part of the Plan Settlement, many of the Released Parties, including the Settlement Parties and the DIP Lenders, have made significant concessions and commitments that will allow the Holders of Allowed General Unsecured Claims to receive a distribution under the Plan and to facilitate the transactions therein. The Debtors, the Committee, the DIP Lenders, and the Settlement Parties spent months negotiating these concessions, which lead to the Plan Settlement embodied in the Plan. Even pre-petition, the Debtors, DIP Lenders, and the Settlement Parties (which were formally the Supporting RSA Parties) worked together for months prior to the commencement of these Chapter 11 Cases in an effort to reach a value-maximizing deal for the Debtors' stakeholders. And the Debtors' directors and officers steadfastly maintained their duties to maximize value for the benefit of all stakeholders, investing countless hours both prior to and after filing these Chapter 11 Cases in addition to performing their ordinary course responsibilities.

51. I believe that the Plan embodies a global compromise and the release of claims and Causes of Action among various parties including, among others, the Debtors, the DIP Lenders, the Committee, the Settlement Parties and the Debtors' directors, officers, managers, and employees (in their capacities as such). I believe that the Plan resolves a series of issues that could have cast uncertainty over the Debtors' restructuring and avoids further protracted and expensive litigation related to confirmation of the Plan.

52. I further believe that the Third-Party Release is an integral aspect of the Plan Settlement, without which, there would be no value available to Holders of General Unsecured Claims under the Plan because there would be no Plan Settlement. Moreover, it is my understanding that the availability of the Third-Party Release was key in securing the support of the Released Parties (including the Settlement Parties) to, among other things, negotiate and agree to the Plan Settlement, which inured to the benefit of all stakeholders. Put simply, it is my understanding that the Debtors' key stakeholders are unwilling to support the Plan without the assurance that they and their collateral would not be subject to post-emergence litigation or other disputes related to these cases. I firmly believe that the Third-Party Release not only benefits the non-Debtor Released Parties, but the Estates as a whole.

4. Exculpation.

53. I understand that Article 10.4 of the Plan provides that each Exculpated Party—*i.e.*, (a) each of the Debtors; (b) the Independent Director; and (c) the Committee and each of its members—shall be released and exculpated from any Cause of Action arising out of acts or omissions in connection with these Chapter 11 Cases and certain related transactions, except for acts or omissions that are found to have been the product of actual fraud, willful misconduct, or gross negligence (the "**Exculpation Provision**").

54. I also understand that part of the Exculpation Provision provides that each of the 1125(e) Exculpation Parties—*i.e.*, (a) each of the Exculpated Parties; (b) Reorganized HGE, (c) the Professional Persons retained in the Chapter 11 Cases, and (d) the Related Parties of each to the extent permitted under section 1125(e) of the Bankruptcy Code—shall not incur liability for any Cause of Action or Claim related to any act or omission in connection with the (y) the solicitation of acceptance or rejection of the Plan in good faith and in compliance with the applicable provisions of the Bankruptcy Code or (z) the participation, in good faith and in

compliance with the applicable provisions of the Bankruptcy Code, in the offer, issuance, sale, or purchase of a security, offered or sold under the Plan.

55. I believe that the Exculpation Provision in the Plan is an integral piece of the overall settlement embodied by the Plan. It is limited to parties who have performed valuable services in connection with the Debtors' restructuring, and is the product of good faith, arm's-length negotiations. The Exculpation Provision is narrowly tailored to exclude acts of actual fraud, willful misconduct, or gross negligence, and relates only to acts or omissions in connection with, or arising out, of the Debtors' restructuring. It is my understanding that the Exculpation Provision was important to the development of a feasible, confirmable Plan, and the Exculpated Parties participated in these Chapter 11 Cases in reliance upon the protections afforded to those constituents by the Exculpation Provision. Moreover, I believe that the 1125(e) Exculpation Parties would not have been willing to participate in the Debtors' restructuring efforts absent assurances that they would be exculpated for their conduct during these chapter 11 cases to the extent they acted in good faith.

56. Accordingly, I believe that the Exculpation Provision is appropriate, justified, and necessary under the facts and circumstances of these Chapter 11 Cases.

5. Injunction.

57. It is my understanding that the injunction provision set forth in Article 10.5 of the Plan (the "**Injunction Provision**") is a necessary part of the Plan because it enforces the Debtors' discharge, Debtor Release, Third-Party Release, and the Exculpation and by extension the Plan Settlement on which the Plan is founded. The Injunction Provision affords the Debtors and their stakeholders (including, among others, the Released Parties and the Exculpated Parties) a greater degree of certainty with respect to the Chapter 11 Cases and transactions contemplated therein by requiring the Court's authorization for parties to commence or pursue Claims or Causes of Action

that relate to or are reasonably likely to relate to any act or omission in connection with, relating to, or arising out of a Claim or Cause of Action subject to the Debtor Release, or the Exculpation Provision. Further, I understand the Injunction Provision is consensual as to any party who did not specifically object to it. I also understand that it the Injunction Provision is permissible as to legally exculpated parties.

58. Accordingly, I believe that the Injunction Provision is appropriate, justified, and necessary under the facts and circumstances of these Chapter 11 Cases.

C. The Plan Complies with Section 1123(d) of the Bankruptcy Code.

59. I understand that section 1123(d) of the Bankruptcy Code provides that the amount proposed in a plan to cure a default will be determined in accordance with the underlying agreement and applicable nonbankruptcy law. I understand that the Plan complies with section 1123(d) of the Bankruptcy Code because in accordance with Article 9 of the Plan and section 365 of the Bankruptcy Code, payment of a Cure Claim on account of each assumed or assumed and assigned Executory Contract and Unexpired Lease shall be made on the Effective Date or as soon as reasonably practicable thereafter, or in the ordinary course of business or on other terms as the parties to such Executory Contract or Unexpired Lease may agree. I also understand that the Plan provides that the Cure Claims related to designation of an Executory Contract and Unexpired Lease by the Plan Sponsor shall be paid by the Plan Sponsor in addition to the funding of the Plan Sponsor Consideration; and any and all Cure Claims related to a Transferred Executory Contract / Unexpired Lease shall be paid by Guidepost Global, CEA, or TNC, as applicable. To the extent there is a dispute related to any such Cure Claim, then payment of such Cure Claim shall be made following the entry of a Final Order or orders resolving such dispute and approving such assumption (and, if applicable, assignment).

D. The Debtors Have Satisfied the Applicable Provisions of the Bankruptcy Code—Section 1129(a)(2).

60. I understand that section 1129(a)(2) of the Bankruptcy Code requires the plan proponent to comply with the applicable provisions of the Bankruptcy Code. I have been advised that section 1129(a)(2) encompasses both the disclosure and solicitation requirements set forth in section 1125 of the Bankruptcy Code, as well as the plan acceptance requirements set forth in section 1126 of the Bankruptcy Code.

61. I understand that the Court conditionally approved the Disclosure Statement as containing adequate information, and the Debtors solicited and tabulated votes on the Plan in accordance with the Solicitation Procedures approved by the Court in the Solicitation Motion Order. As further detailed in the Voting Report, the Debtors, through their Claims and Noticing Agent, complied with the content and delivery requirements of the Solicitation Motion Order. I understand that the Debtors transmitted the same Disclosure Statement to each Holder of a Claim entitled to vote on the Plan.

62. I further understand that the Debtors solicited votes from the Holders of Claims in Impaired Classes entitled to vote under the Plan, as indicated below. The remaining Holders of Claims and Interests in the Classes listed in the table below are either Unimpaired under the Plan and therefore were deemed to accept the Plan or will not receive any distribution under the Plan and are therefore deemed to reject the Plan. While the Debtors did not solicit votes from the Holders of Claims and Interests in such Classes, the Debtors mailed (a) the Combined Hearing Notice and (b) the applicable Notice of Non-Voting Status to such Holders in accordance with the Solicitation Motion Order. The Classes not entitled to vote on the Plan and each Class's respective status are as follows:

Class	Claims and Interests	Status	Voting Rights
Class 1	Bridge CN-3 Secured Lender Claim	Impaired	Entitled to Vote

Class	Claims and Interests	Status	Voting Rights
Class 2	WTI Secured Lender Claim	Impaired	Entitled to Vote
Class 3	CN-1 Note Claims	Impaired	Entitled to Vote
Class 4	CN-2 Note Claims	Impaired	Entitled to Vote
Class 5	CN-3 Note Claims	Impaired	Entitled to Vote
Class 6	Other Secured Claims	Unimpaired	Deemed to Accept; Not Entitled to Vote
Class 7	Non-Tax Priority Claims	Unimpaired	Deemed to Accept; Not Entitled to Vote
Class 8	General Unsecured Claims	Impaired	Entitled to Vote
Class 9	Intercompany Claims	Impaired	Deemed to Reject; Not Entitled to Vote
Class 10	Equity	Impaired	Deemed to Reject; Not Entitled to Vote
Class 11	Subsidiary Equity Interests	Impaired	Deemed to Reject; Not Entitled to Vote

E. The Debtors Proposed the Plan in Good Faith—Section 1129(a)(3).

63. I understand that section 1129(a)(3) of the Bankruptcy Code requires that a chapter 11 plan be proposed in good faith. I believe that the Plan was proposed in good faith, with the legitimate and honest purpose of maximizing value for the Debtors and their estates.

64. It is my testimony that the Plan is the result of collaborative efforts between the Debtors, the Committee, the Settlement Parties, and their respective advisors and legal counsel. I believe that the Plan and Plan Settlement were negotiated in good faith and solely for the purpose to maximize recoveries for creditors. The Plan, including the Plan Settlement, is the product of months of extensive arm's-length negotiations between the Debtors, the Committee, the Plan Sponsor, the other Settlement Parties, and their respective professionals. I believe the Plan Settlement, which is embodied in the Plan, reflects a good faith compromise among the parties that achieves the best possible result for all of the Debtors' creditors and settles litigation that likely would have included material risk and been time consuming and costly. Accordingly, I believe the Plan satisfies section 1129(a)(3) of the Bankruptcy Code.

F. Payment of Professional Fees and Expenses Is Subject to Court Approval—Section 1129(a)(4).

65. It is my understanding that section 1129(a)(4) of the Bankruptcy Code requires that certain fees and expenses paid by the plan proponent, a debtor, or a person receiving distributions

of property under the plan be approved by the Court or remain subject to approval by the Court as reasonable. The Plan provides that Professional Fee Claims and corresponding payments are subject to prior Court approval and the reasonableness requirements under sections 328 and 330 of the Bankruptcy Code. Article 3.2.5.1 of the Plan provides that Professionals shall file all final requests for payment of Professional Fee Claims no later than forty-five (45) days after the Effective Date. Accordingly, I believe that the Plan complies with section 1129(a)(4) of the Bankruptcy Code.

G. The Plan Satisfies the Bankruptcy Code's Governance Disclosure Requirements—Section 1129(a)(5).

66. It is my understanding that section 1129(a)(5) of the Bankruptcy Code requires that the plan proponent disclose the identity and affiliation of any individual proposed to serve as a director or officer of the debtor or a successor to the debtor under the plan; appointment or continuance of such officers and directors be consistent with the interests of creditors and equity security holders and with public policy; and to disclose the identity of insiders to be retained by the reorganized debtor and the nature of any compensation for such insider. Article 5 of the Plan provides that, upon the Effective Date, the terms of the current members of the Debtors' board of directors and officers will no longer serve in any such capacity with Reorganized HGE. It is my understanding that corporate governance for Reorganized HGE, including charters, bylaws, operating agreements, or other organization documents, as applicable, will be consistent with section 1123(a)(6) of the Bankruptcy Code and the Reorganized HGE Corporate Documents. Additionally, the Debtors have disclosed the identities of their new directors in the Plan Supplement. I believe that the control of Reorganized HGE and Reorganized HGE Subsidiaries by the individuals to be appointed in accordance with the Plan and Corporate Documents will be consistent with public policy.

67. I further understand that the Plan appoints a Liquidating Trustee whose identity has been disclosed the Plan Supplement. Moreover, the Plan and Liquidating Trust Agreement (which is also part of the Plan Supplement)[3] describes, among other things, the Liquidating Trustee's right to administer the Estates, including making distributions to Holders of Claims and Interests and pursue any Claims or Causes of Action that constituted a Liquidating Trust Asset on behalf of the Debtors and their Estates.

68. Accordingly, I believe that the Plan complies with section 1129(a)(5) of the Bankruptcy Code.

H. The Plan Does Not Require Government Regulatory Approval of Rate Changes—Section 1129(a)(6).

69. It is my understanding that the Plan does not contain any rate changes subject to the jurisdiction of any governmental regulatory commission and, accordingly, will not require governmental regulatory approval.

I. The Plan Is in the Best Interests of Holders of Claims and Interests—Section 1129(a)(7).

70. I have reviewed the classification of Claims and Interests under the Plan and the proposed distributions to each class of Claims or Interests. Pursuant to that review, I believe that the Plan satisfies the requirements of the Bankruptcy Code regarding the "best interests of creditors" test.

71. I understand that section 1129(a)(7) of the Bankruptcy Code, known as the "best interests of creditors test," requires that each Holder of an impaired Claim or Interest either (a) accepts the Plan or (b) receives or retains property under the Plan having a value, as of the Effective Date, that is not less than the value such holder would receive if the Debtors were liquidated under

[3] Plan Supplement, Exhibit E.

chapter 7 of the Bankruptcy Code. My understanding is that the best interests of creditors test applies to each non-consenting member of an impaired class and is generally satisfied by comparing estimated recoveries for a debtor's stakeholders in a hypothetical chapter 7 liquidation against the estimated recoveries under that debtor's plan of reorganization. Based on the analysis discussed below and as detailed in the Corwen Declaration, I believe that the projected recoveries for the non-consenting Impaired Claims and Interests under the Plan are equal to or in excess of the recoveries estimated in a hypothetical chapter 7 liquidation and that the Plan therefore satisfies the best interests of creditors test.

72. To determine whether the Plan satisfies the best interests of creditors test, the Debtors, with the assistance of SCP, prepared a hypothetical liquidation analysis, which is attached to the Disclosure Statement as Exhibit B (the "**Liquidation Analysis**"). SCP oversaw the preparation of the Liquidation Analysis and worked closely with the Debtors and their advisors in its development. The Liquidation Analysis was completed after due diligence by the Debtors and their advisors and was based on a variety of assumptions, which I believe are reasonable under the circumstances.

73. The Liquidation Analysis attached to the Disclosure Statement is based upon the most recent financial statements of the Debtors, which the Debtors used to estimate the Debtors' assets and liabilities as of the hypothetical conversion date. As disclosed in the Disclosure Statement, the Debtors believe they have approximately $243 million of federal net operating losses, $174 million of state net operating losses, and $2.5 million of foreign net operating losses as of the Petition Date.

74. To estimate the liquidation proceeds, the Liquidation Analysis attached to the Disclosure Statement assumes a hypothetical conversion date October 14, 2025 with $840,000 of

cash on hand available to provide for an estimate of cash proceeds (the "**Net Estimated Proceeds**") that a chapter 7 trustee would generate if the Debtors' Chapter 11 Cases were converted to chapter 7 cases, and the assets of the Debtors' estates were liquidated.

75. A comparison of the range of estimated liquidation recoveries to the estimated Plan recoveries indicates that each Holder of a non-consenting Impaired Claim or Interest will receive or retain under the Plan property of a value, as of the Effective Date, that is not less than the value such holder would receive if the Debtors were liquidated under chapter 7 of the Bankruptcy Code. Specifically, the projected recoveries under the Plan and the results of the Liquidation Analysis for all Holders of Claims and Interests are as follows:

Class	Claims/Interest	Estimated Recovery Under Hypothetical Ch. 7 Liquidation	Estimated Recovery Under Plan
N/A	DIP Claims	93.7%	0%
N/A	Administrative Claim	0%	100%
N/A	Priority Tax Claim	0%	100%
Class 1	Bridge CN-3 Secured Lender Claim	0%	0%
Class 2	WTI Secured Lender Claim	0%	0%
Class 3	CN-1 Note Claims	0%	0% - 1.8%
Class 4	CN-2 Note Claims	0%	0%
Class 5	CN-3 Note Claims	0%	0%
Class 6	Other Secured Claims	0%	N/A
Class 7	Non-Tax Priority Claims	0%	100%
Class 8	General Unsecured Claims	0%	1.8% - 10.1%
Class 9	Intercompany Claims	0%	0%
Class 10	Equity	0%	0%
Class 11	Subsidiary Equity Interests	0%	0%

76. Pursuant to section 1129(a)(7) of the Bankruptcy Code, I understand that the Court may not confirm a plan of reorganization unless each holder in impaired classes will receive value under the plan that is not less than what they would receive in a chapter 7 liquidation. Here, based on the Liquidations Analysis, no Holder of Claims or Interests would receive more in a hypothetical chapter 7 liquidation than it would receive under the Plan. Notably, in a hypothetical chapter 7 liquidation, ***all*** creditors junior to the DIP Claims, including the Holders of General Unsecured Claims (Class 8), would receive zero recovery. Accordingly, I believe that the Plan satisfies the requirements of section 1129(a)(7) of the Bankruptcy Code.

J. Voting Requirements—Section 1129(a)(8).

77. I understand that the Bankruptcy Code generally requires that each class of claims or interests must either accept the plan or be unimpaired under the plan. I further understand that if any class of claims or interests rejects the plan, the plan must satisfy the "cramdown" requirements with respect to the claims or interests in that class. Here, I understand that because Class 8 (General Unsecured Claims) voted to reject the Plan, the Debtors do not satisfy section 1129(a)(8) of the Bankruptcy Code. However, even though certain Classes are deemed to reject the Plan, I understand that the Debtors still satisfy section 1129(b) of the Bankruptcy Code as at least one Impaired Class voted to accept the Plan. I believe that the Plan is confirmable because the Plan does not discriminate unfairly and is fair and equitable with respect to the deemed rejecting Classes and, therefore, the Plan satisfies section 1129(b) of the Bankruptcy Code with respect to such Classes.

K. Priority Cash Payments—Section 1129(a)(9).

78. I have been advised that section 1129(a)(9) of the Bankruptcy Code generally requires that claims entitled to administrative priority must be repaid in full in cash or receive certain other specified treatment. Article 3.2.3 of the Plan contemplates that Allowed

Administrative Claims will be repaid in full in Cash. Further, no Holders of the types of Claims specified by section 1129(a)(9) of the Bankruptcy Code are Impaired under the Plan. Article 3.3 of the Plan specifically provides that each Holder of Allowed Priority Tax Claims shall be paid in accordance with section 1129(a)(9)(C) of the Bankruptcy Code. The Plan also provides for sufficient funds to pay other priority claims, such as Other Non-Tax Priority Claims and Professional Fee Claims. Finally, it is my understanding that Claims related to wages and benefits entitled to priority either do not exist or have already been paid pursuant to the first day relief.

L. At Least One Impaired Class of Claims Accepted the Plan—Section 1129(a)(10).

79. I understand that the Bankruptcy Code provides that, to the extent there is an impaired class of claims, at least one impaired class of claims must accept the plan "without including any acceptance of the plan by any insider," as an alternative to the requirement under section 1129(a)(8) of the Bankruptcy Code that each class of claims or interests must either accept the plan or be unimpaired under the plan. I understand that of the Impaired Classes entitled to vote, Holders of Claims in Class 1 (Bridge CN-3 Secured Lender Claim), Class 2 (WTI Secured Lender Claim), Class 3 (CN-1 Note Claims), Class 4 (CN-2 Note Claims), and Class 5 (CN-3 Note Claims) voted to accept the Plan independent of any insiders' votes. Accordingly, I believe that the Plan satisfies the requirements of section 1129(a)(10) of the Bankruptcy Code.

M. The Plan Is Feasible—Section 1129(a)(11).

80. I understand that section 1129(a)(11) of the Bankruptcy Code requires a court to determine that a chapter 11 plan is feasible and that confirmation of such plan is not likely to be followed by the liquidation or further financial reorganization of the Debtors (or any successors thereto) unless such liquidation or reorganization is proposed in the Plan. I have been advised that to demonstrate that a plan is feasible, it is not necessary for a debtor to guarantee success.

81. I believe that the Plan will provide the Debtors with a reasonable assurance of commercial viability upon emergence and will not be followed by liquidation or the need for further financial reorganization of the Debtors or any successor to the Debtors. Upon the Effective Date, the Debtors expect to have sufficient funds and proceeds from (a) the Plan Sponsor Consideration, (b) the Surplus DIP Cash, (c) the Settlement Party Payment, (d) any D&O Claim Resolution, (e) the Liquidating Trust Assets, and (f) the D&O Insurance Policies. These sources of Plan funding were heavily negotiated and are integral components to the Plan Settlement. I understand that on the Effective Date, the Settlement Parties will pay the Debtors or Liquidating Trustee, as applicable, in Cash the Settlement Party Payment. Following the Petition Date, additional sources of funding is expected to come from proceeds of the Debtors' Retained Causes of Action (which are transferred to the Liquidating Trust for the benefit of Liquidating Trust Beneficiaries). Moreover, because the DIP Lenders and Settlement Parties are waiving their right to receive distributions under the Plan, I believe that the Debtors and Liquidating Trustee, as applicable, will have sufficient funds to pay Allowed Administrative Expense Claims and other priority claims in accordance with the Plan and to make the other distributions contemplated by the Plan.

82. Accordingly, I believe that the Plan is feasible and not likely to be followed by liquidation or further reorganization, satisfying section 1129(a)(11) of the Bankruptcy Code.

N. The Plan Provides for Payment of All Fees—Section 1129(a)(12).

83. Article 3.4 of the Plan includes an express provision requiring payment of all fees under 28 U.S.C. § 1930 until these Chapter 11 Cases are converted, dismissed, or closed, whichever occurs first, in compliance with section 1129(a)(12) of the Bankruptcy Code.

O. Retiree Benefits, Domestic Support Obligations, Individuals, and Nonprofit Corporations— Section 1129(13)-(16).

84. Based on my knowledge of the Debtors' business and information provided by the Debtors' advisors, I believe the Debtors do not have any obligations to pay any retiree benefits, so section 1129(a)(13) of the Bankruptcy Code is inapplicable. Moreover, I believe that sections 1129(a)(14) through 1129(a)(16) of the Bankruptcy Code do not apply to the Plan because the Debtors are not subject to domestic support obligations, are not "individuals," and are not nonprofit corporations.

P. The Plan Satisfies the Requirements for Confirmation of the Plan Over Nonacceptance of Impaired Classes—Section 1129(b).

85. I understand that if all applicable requirements of section 1129(a) of the Bankruptcy Code are satisfied, other than section 1129(a)(8), a plan may still be confirmed so long as the requirements set forth in section 1129(b) are satisfied.

86. I understand that (a) Classes 1, 2, 3, 4, and 5 voted to accept the Plan, and (b) the Plan does not discriminate unfairly and is fair and equitable with respect to the Rejecting Classes—*i.e.*, Class 8 (General Unsecured Claims), Classes 9 (Intercompany Claims), 10 (Equity), and 11 (Subsidiary Equity Interests).

87. In particular, I believe that the Plan does not unfairly discriminate and the treatment of the Rejecting Classes is proper because all similarly situated holders of Claims and Interests will receive substantially similar treatment, and the Plan's classification scheme rests on a legally acceptable rationale. That is, Class 8 is comprised of Holders of General Unsecured Claims. Holders of Intercompany Claims are in Class 9, while Holders of Equity and Subsidiary Equity Interests are in Classes 10 and 11, respectively. In addition, I believe that the Plan is fair and equitable and satisfies the absolute priority rule because no Claims or Interests that are junior to the Rejecting Classes will receive or retain any property under the Plan. Rather, I understand the

Classes junior (*i.e.*, Classes 9, 10, and 11) to Class 8 are deemed to reject the Plan because they will not receive distributions under the Plan.

88. Accordingly, I believe that the Plan satisfies the requirements of section 1129(b) of the Bankruptcy Code.

Q. The Plan Complies with the Other Provisions of Section 1129 of the Bankruptcy Code— Sections 1129(c)-(e).

89. I understand that section 1129(c) of the Bankruptcy Code prohibits the confirmation of multiple plans. Section 1129(c) of the Bankruptcy Code is not implicated here because there is only one proposed plan.

90. The Plan was not filed for the purpose of avoidance of taxes or the application of section 5 of the Securities Act of 1933, as amended. Moreover, I understand that no party that is a governmental unit, or any other entity, has requested that the Bankruptcy Court decline to confirm the Plan on the grounds that the principal purpose of the Plan is the avoidance of taxes or the avoidance of the application of section 5 of the Securities Act of 1933. Accordingly, I believe that the Plan satisfies the requirements of section 1129(d) of the Bankruptcy Code.

91. I understand that section 1129(e) of the Bankruptcy Code does not apply to the Plan because none of the Debtors' Chapter 11 Cases is a "small business case" within the meaning of the Bankruptcy Code.

IV. Good Cause Exists to Waive the Stay of the Confirmation Order.

92. I understand that certain Bankruptcy Rules provide for the 14-day stay of an order confirming a chapter 11 plan, but that such a stay may be waived upon court order after a showing of good cause.

93. Given the complexity of the Plan and the various transactions implicated by the Plan, and that each day the Debtors remain in chapter 11 they incur significant administrative and

professional costs, the Debtors seek to waive the stay so that the Effective Date can occur as soon as needed. Accordingly, I believe that good cause exists to waive any stay imposed by the Bankruptcy Rules so that the proposed Confirmation Order may be effective immediately upon its entry.

V. Conclusion.

94. In conclusion, it is my opinion that the Plan satisfies the confirmation requirements of the Bankruptcy Code and thus, should be approved.

[Remainder of page intentionally left blank.]

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

DATED: November 21, 2025

/s/ Marc D. Kirshbaum
Marc D. Kirshbaum

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COUNSEL TO DEBTORS AND DEBTORS IN POSSESSION

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

In re:	§	Chapter 11
	§	
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
	§	
Debtor.	§	(Jointly Administered)
	§	

DECLARATION OF SEAN CORWEN IN SUPPORT OF CONFIRMATION OF THE MODIFIED SECOND AMENDED JOINT PLAN OF REORGANIZATION OF HIGHER GROUND EDUCATION, INC., ITS AFFILIATED DEBTORS, AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS

Pursuant to 28 U.S.C. § 1746, I, Sean Corwen, hereby declare as follows under penalty of perjury:

[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 (8558); 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.

4928-0630-4635.3

DEBTORS EXHIBIT 8
Page 1 of 9



1. I am a Director at SierraConstellation Partners, LLC ("**SCP**"), the financial advisors for Higher Ground Education, Inc. and its affiliate Debtors in the above-captioned Chapter 11 Cases (the "**Debtors**").

2. SCP is a national interim management and advisory firm with extensive experience providing professional services in situations involving financially distressed companies, including advising debtors, creditors, and other constituents in chapter 11 proceedings.

3. I submit this declaration (this "**Declaration**") in support of the Debtor's request for entry of an 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] (modified, amended, or supplemented from time to time, the "**Plan**").[2]

QUALIFICATIONS

4. I received my MBA from the McDonough School of Business at Georgetown University and my bachelor's degree from the College of the Holy Cross.

5. I have more than ten years of experience as a finance professional in both advisory and operational roles for companies in distressed, transactional, and bankruptcy situations. I have worked with clients across a variety of industries, including consumer goods, energy, financial services, healthcare, media, and professional services.

6. I am providing this Declaration with respect to the Liquidation Analysis, attached as Exhibit B to the *Second Amended Disclosure Statement to the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 551] (the "**Disclosure Statement**"). At the direction of the Debtors' management, SCP oversaw the preparation of the Liquidation Analysis

[2] Capitalized terms used but not defined herein have the meanings ascribed to them in the Confirmation Brief, the Plan, or the Disclosure Statement, as applicable.

and worked closely with the Debtors and their other advisors in its development. The Liquidation Analysis was completed after due diligence by the Debtors and their advisors and was based on a variety of assumptions, which I believe are reasonable under the circumstances.

7. Except as otherwise indicated, the matters set forth in this Declaration and in the Liquidation Analysis are based on (a) my personal knowledge, information, and belief, grounded in my involvement in the Debtor's business, operations, and finances and my general experience as a restructuring professional; (b) my review of relevant records of the Debtor kept in the ordinary course of business, and/or (c) information supplied to me by the Debtor, including professionals and consultants engaged by the Debtor, or by other professionals at SCP working directly with me or under my supervision, direction, or control.

8. SCP has authorized me to make this Declaration. I am over the age of 18, and if called as a witness, I would testify competently to the facts and opinions set forth in this Declaration and in the Liquidation Analysis. I am not being compensated for this testimony other than through payments received by SCP as a professional retained in these Chapter 11 Cases.

THE LIQUIDATION ANALYSIS IN THE DISCLOSURE STATEMENT

9. I understand that section 1129(a)(7) of the Bankruptcy Code, known as the "best interests of creditors test," requires that a chapter 11 plan provide impaired claims or interests with treatment better or equal to that which it would receive in a Chapter 7 liquidation. My understanding is that the best interests of creditors test applies to each non-consenting member of an impaired class and is generally satisfied by comparing estimated recoveries for a debtor's stakeholders in a hypothetical chapter 7 liquidation against the estimated recoveries under that debtor's plan of reorganization. Based on the analysis discussed below, I believe that the projected recoveries for the non-consenting Impaired Claims and Interests under the Plan are equal to or in

excess of the recoveries estimated in a hypothetical chapter 7 liquidation and that the Plan therefore satisfies the best interests of creditors test.

10. The Liquidation Analysis attached to the Disclosure Statement is based upon the most recent financial statements of the Debtors, which the Debtors used to estimate the Debtors' assets and liabilities as of the hypothetical conversion date. As disclosed in the Disclosure Statement, the Debtors believe they have approximately $243 million of federal net operating losses, $174 million of state net operating losses, and $2.5 million of foreign net operating losses as of the Petition Date.

11. To estimate the liquidation proceeds, the Liquidation Analysis attached to the Disclosure Statement assumes a hypothetical conversion date October 14, 2025 with $840,000 of cash on hand available to provide for an estimate of cash proceeds (the "**Net Estimated Proceeds**") that a chapter 7 trustee would generate if the Debtors' Chapter 11 Cases were converted to chapter 7 cases, and the assets of the Debtors' estates were liquidated.

12. The Liquidation Analysis attached to the Disclosure Statement considers the following assets of the Debtors' Estates in both a Chapter 11 and Chapter 7 scenario:

- **Cash Balance on Conversion Date:** The Debtors' estimated cash balance as of the hypothetical conversion date is approximately $840,000 per the updated cash flow forecast. The cash balance does not include accrued but unpaid professional fees, including the U.S. Trustee fees and Plan reserve amounts which are expected to be disbursed following the Effective Date.

- **Prepaid Expenses and Other Current Assets:** Prepaid Expenses and Other Current Assets are shown at book value as of June 30, 2025, per Debtors company records. The Debtors estimate a range of approximately $0 to $50,000 of unearned property insurance premia refunds after the Effective Date.

- **Proceeds from D&O Claims Resolution**: The Debtors estimate that potential recoveries from the D&O Claims Resolution will range between $0 to $5,000,000 under the Chapter 11 and Chapter 7 scenarios.

- **Chapter 5 Causes of Action**: As set forth in the Disclosure Statement, the Debtors Schedules identified the approximately $20 million of potential Chapter 5 Causes of Action against non-Insider parties and approximately $7.3 million of potential Chapter 5 Causes of Action against Insiders. For purposes of this illustrative model, the Debtors estimate that potential recoveries from Chapter 5 Causes of Action will be 10% of the non-Insider Chapter 5 Causes of Action and $0 for the Insider Chapter 5 Causes of Action under the Chapter 11 and Chapter 7 scenarios.

- **Property and Equipment, Net**: Property and Equipment, Net are shown at book value as of June 30, 2025, per Debtors company records. The Plan contemplates abandonment of all remaining tangible property, and no recovery is assumed beyond cash proceeds.

13. In addition to the assets considered in both Chapter 11 and chapter 7 scenarios, the Liquidation Analysis considers the following in the Chapter 11 scenario:

- **Surplus Cash Available from DIP Funding:** The Surplus DIP Cash is expected to be $500,000.

- **Settlement Parties Cash Contribution:** The Plan Settlement consideration includes $1.95 million of cash contributed by the Settlement Parties.

14. The Liquidation Analysis takes the estimated recovery from those assets in Chapter 11 and Chapter 7 scenarios, and subtracts costs for (a) Chapter 7 Trustee Fees, (b) Professional Fees, (c) winddown expenses, and (d) legal, accounting, and liquidation fees. The result is the Net Estimated Proceeds.

15. The Liquidation Analysis takes the Net Estimated Proceeds and estimates the distribution that each non-accepting Holder of a Claim or Interest would receive under the priority scheme dictated in chapter 7; and it compares each such Holder's estimated liquidation recovery to the distribution that such Holder would receive under the Plan if the Plan is confirmed and consummated.

16. A comparison of the range of estimated liquidation recoveries to the estimated Plan recoveries indicates that each Holder of a non-consenting Impaired Claim or Interest will receive

or retain under the Plan property of a value, as of the Effective Date, that is not less than the value such holder would receive if the Debtors were liquidated under chapter 7 of the Bankruptcy Code. Specifically, the projected recoveries under the Plan and the results of the Liquidation Analysis for all Holders of Claims and Interests are as follows:

Class	Claims/Interest	Estimated Recovery Under Hypothetical Ch. 7 Liquidation	Estimated Recovery Under Plan
N/A	DIP Claims	93.7%	0%
N/A	Administrative Claim	0%	100%
N/A	Priority Tax Claim	0%	100%
Class 1	Bridge CN-3 Secured Lender Claim	0%	0%
Class 2	WTI Secured Lender Claim	0%	0%
Class 3	CN-1 Note Claims	0%	0% - 1.8%
Class 4	CN-2 Note Claims	0%	0%
Class 5	CN-3 Note Claims	0%	0%
Class 6	Other Secured Claims	0%	N/A
Class 7	Non-Tax Priority Claims	0%	100%
Class 8	General Unsecured Claims	0%	1.8% - 10.1%
Class 9	Intercompany Claims	0%	0%
Class 10	Equity	0%	0%
Class 11	Subsidiary Equity Interests	0%	0%

THE UPDATED LIQUIDATION ANALYSIS

17. At the direction of the Debtors' management and to confirm that the Liquidation Analysis remained correct, I performed an updated Liquidation Analysis with an assumed

conversion date of November 24, 2025 (the "**Updated Liquidation Analysis**"). The Updated Liquidation Analysis is attached hereto as **Exhibit A**.

18. The Updated Liquidation Analysis contains substantially the same assumptions as the Liquidation Analysis attached to the Disclosure Statement, other than the Debtors' estimated cash balance as of the hypothetical conversion date being approximately $608,000. This is because the Debtors have continued to incur cash outflows from the cash balance reflected in the Liquidation Analysis attached to the Disclosure Statement. Based on this modification, the projected recoveries under the Plan and the results of the Liquidation Analysis for all Holders of Claims and Interests are as follows:

Class	Claims/Interest	Estimated Recovery Under Hypothetical Ch. 7 Liquidation	Estimated Recovery Under Plan
N/A	DIP Claims	90.9%	0%
N/A	Administrative Claim	0%	100%
N/A	Priority Tax Claim	0%	100%
Class 1	Bridge CN-3 Secured Lender Claim	0%	0%
Class 2	WTI Secured Lender Claim	0%	0%
Class 3	CN-1 Note Claims	0%	0% - 1.8%
Class 4	CN-2 Note Claims	0%	0%
Class 5	CN-3 Note Claims	0%	0%
Class 6	Other Secured Claims	0%	N/A
Class 7	Non-Tax Priority Claims	0%	100%
Class 8	General Unsecured Claims	0%	1.8% - 10.1%
Class 9	Intercompany Claims	0%	0%
Class 10	Equity	0%	0%
Class 11	Subsidiary Equity Interests	0%	0%

19. Pursuant to section 1129(a)(7) of the Bankruptcy Code, I understand that the Court may not confirm a plan of reorganization unless each holder in impaired classes will receive value under the plan that is not less than what they would receive in a chapter 7 liquidation. Here, based on the Liquidations Analysis attached to the Disclosure Statement and the Updated Liquidation Analysis, no Holder of Claims or Interests would receive more in a hypothetical chapter 7 liquidation than it would receive under the Plan. Notably, in a hypothetical chapter 7 liquidation, all creditors junior to the DIP Claims, including the Holders of General Unsecured Claims (Class 8), would receive zero recovery.

20. Accordingly, I believe that the Plan satisfies the requirements of section 1129(a)(7) of the Bankruptcy Code.

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

DATED: November 21, 2025

/s/ Sean Corwen
Sean Corwen
Director
SierraConstellation Partners, LLC

Exhibit A

Updated Liquidation Analysis

RECOVERY SUMMARY

Assumed conversion date: 11/24/2025

Claims:	Plan of Reorganization	Chapter 7 Liquidation
DIP Claims	0%	90.9%
Administrative Claims	100%	0%
Priority Tax Claims	100%	0%
Class 1: Bridge CN-3 Secured Lender Claim	0%	0%
Class 2: WTI Secured Lender Claim	0%	0%
Class 3: CN-1 Note Claims	0%-1.8%	0%
Class 4: CN-2 Note Claims	0%	0%
Class 5: CN-3 Note Claims	0%	0%
Class 6: Other Secured Claims	N/A	0%
Class 7: Non-Tax Priority Claims	100%	0%
Class 8: General Unsecured Claims	1.8%-10.1%	0%
Class 9: Intercompany Claims	0%	0%
Class 10: Equity	0%	0%
Class 11: Subsidiary Equity Interests	0%	0%

LIQUIDATION ANALYSIS

Assumed conversion date: 11/24/2025

	Item #	Chapter 11 Plan Confirmation Scenario					Chapter 7 Liquidation Scenario				
		Book / Est. Value	Estimated Higjh Recovery	% of Book Value	Estimated Low Rocevery	% of Book Value	Book / Est. Value	Estimated Higjh Recovery	% of Book Value	Estimated Low Rocevery	% of Book Value
A Asset Proceeds											
Cash balance	1	608,000	-	0.0%	-	0.0%	608,000	608,000	100.0%	608,000	100.0%
Surplus cash available from DIP funding	2	500,000	500,000	100.0%	500,000	100.0%	-	-	0.0%	-	0.0%
Settlement parties cash contribution	3	1,950,000	1,950,000	100.0%	1,950,000	100.0%	-	-	0.0%	-	0.0%
Prepaid Expenses and Other Current Assets	4	788,396	50,000	6.3%	-	0.0%	788,396	50,000	6.3%	-	0.0%
Proceeds from D&O Claims Resolution	5	-	5,000,000	N/A	-	N/A	-	5,000,000	N/A	-	N/A
Chapter 5 Causes of Action	6	20,000,000	2,000,000	10.0%	-	0.0%	20,000,000	2,000,000	10.0%	-	0.0%
Property and Equipment, Net	7	8,652,262	-	0.0%	-	0.0%	8,652,262	-	0.0%	-	0.0%
Total Asset Proceeds		**32,498,659**	**9,500,000**	**29.2%**	**2,450,000**	**7.5%**	**30,048,659**	**7,658,000**	**25.5%**	**608,000**	**2.0%**
B Liquidation Fees and Costs											
Chapter 7 Trustee Fees	8		-		-			255,990		34,150	
Professional Fees	9		75,000		75,000			40,000		40,000	
Winddown Expenses	10		-		-			25,000		25,000	
Legal, Accounting and Liquidator Fees	11		-		-			65,000		65,000	
Total Liquidation Fees and Costs			**75,000**		**75,000**			**385,990**		**164,150**	
Net Estimated Proceeds Available for Claimants			**9,425,000**		**2,375,000**			**7,272,010**		**443,850**	

	Item #	Est. Allowed Claim		Estimate				Est. Allowed Claim		Estimate			
		Low	High	High Recovery	Recovery %	Low Recovery	Recovery %	Low	High	High Recovery	Recovery %	Low Recovery	Recovery %
C Unclassified Claims													
DIP Facility Claims	12	-	-	-	0.0%	-	0.0%	8,000,000	8,000,000	7,272,010	90.9%	443,850	5.5%
Administrative Expense Claims	13	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
Priority Unsecured Claims	14	327,278	327,278	327,278	100.0%	327,278	100.0%	327,278	327,278	-	0.0%	-	0.0%
Total Unclassified Claims		**327,278**	**327,278**	**327,278**	**100.0%**	**327,278**	**100.0%**	**8,327,278**	**8,327,278**	**7,272,010**	**87.3%**	**443,850**	**5.3%**
Net Estimated Proceeds Available for Classified Claims				**9,097,722**		**2,047,722**				**-**		**-**	
D Classified Claims													
Bridge CN-3 Secured Lender Claim	15	-	4,800,000	-	0.0%	-	0.0%	–	4,800,000	-	0.0%	-	0.0%
WTI Secured Lender Claim	16	-	-	-	0.0%	-	0.0%	–	–	-	0.0%	-	0.0%
CN-1 Note Claims	17	-	10,500,000	-	0.0%	193,927	1.8%	–	10,500,000	-	0.0%	-	0.0%
CN-2 Note Claims	18	-	-	-	0.0%	-	0.0%	–	–	-	0.0%	-	0.0%
CN-3 Note Claims	19	-	-	-	0.0%	-	0.0%	–	–	-	0.0%	-	0.0%
Other Secured Claims	20	-	-	-	N/A	-	N/A	–	–	-	N/A	-	N/A
Non-Tax Priority Claims	21	6,874	6,874	6,874	100.0%	6,874	100.0%	6,874	6,874	-	0.0%	-	0.0%
General Unsecured Claims	22	90,000,000	100,000,000	9,090,848	10.1%	1,846,921	1.8%	90,000,000	100,000,000	-	0.0%	-	0.0%
Intercompany Claims	23	-	-	-	0.0%	-	0.0%	–	–	-	0.0%	-	0.0%
Total Classified Claims		**90,006,874**	**115,306,874**	**9,097,722**	**10.1%**	**2,047,722**	**1.8%**	90,006,874	115,306,874	**-**	**0.0%**	**-**	**0.0%**
Net Estimate Proceeds Available for Equity				**-**		**-**				**-**		**-**	

COMPONENTS OF LIQUIDATION MODEL[1]

A. Asset Proceeds

1. Cash Balance on Conversion Date

The Debtors' estimated cash balance as of the hypothetical conversion date is approximately $608,000 per the updated cash flow forecast. The cash balance does not include accrued but unpaid professional fees, including the U.S. Trustee fees and Plan reserve amounts which are expected to be disbursed following the Effective Date. Other changes to the estimated cash balance on conversion are the result of timing and case updates. This cash balance is relevant only in the Chapter 7 conversion scenario; in the consensual Chapter 11 scenario, the cash balance is embedded in the Surplus DIP Cash.

2. Surplus Cash Available from DIP Funding

On September 10, 2025, the Debtors reached an agreement in principle with the Committee and the Settlement Parties (the "Plan Settlement"). Part of the settlement consideration includes any Surplus DIP Cash available on the Effective date. The Surplus DIP Cash is expected to be $500,000.

3. Settlement Parties Cash Contribution

Part of the Plan Settlement consideration includes $1.95 million of cash contributed by the Settlement Parties.

4. Prepaid Expenses and Other Current Assets

Prepaid Expenses and Other Current Assets are shown at book value as of October 31, 2025, per Debtors company records. The Debtors estimate a range of approximately $0 to $50,000 of unearned property insurance premia refunds after the Effective Date.

5. Proceeds from D&O Claims Resolution

The Chapter 11 Plan contemplates that the Liquidating Trust Beneficiaries may receive a recovery from a potential settlement resulting from the D&O Claims Resolution. For purposes of this illustrative model, the Debtors estimate that potential recoveries from the D&O Claims Resolution will range between $0 to $5,000,000 under the Chapter 11 and Chapter 7 scenarios.

6. Chapter 5 Causes of Action

As set forth in the Disclosure Statement, the Debtors Schedules identified the approximately $20 million of potential Chapter 5 Causes of Action against non-Insider parties and approximately $7.3 million of potential Chapter 5 Causes of Action against Insiders. For purposes of this illustrative

[1] Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the *Modified Second Amended Joint Plan of Reorganization for Higher Ground Education, Inc. et al.* [Docket No. 649] (the "Plan").

model, the Debtors estimate that potential recoveries from Chapter 5 Causes of Action will be 10% of the non-Insider Chapter 5 Causes of Action and $0 for the Insider Chapter 5 Causes of Action under the Chapter 11 and Chapter 7 scenarios.

7. Property and Equipment, Net

Property and Equipment, Net are shown at book value as of October 31, 2025, per Debtors company records. The Plan contemplates abandonment of all remaining tangible property, and no recovery is assumed beyond cash proceeds.

B. Liquidation Fees and Costs

8. Chapter 7 Trustee Fees

In the Chapter 7 scenario, trustee fees represent fees payable to a Chapter 7 trustee pursuant to sections 326 and 330 of the Bankruptcy Code.

9. Professional Fees

Professional fees under the Chapter 11 scenario consist of estimated compensation to the Liquidating Trustee and potential professionals retained by the Liquidating Trustee. All other professional fees and U.S. Trustee program fees would be paid pursuant to the Approved Budget set forth in the DIP Financing Order prior to the Effective Date, and before contributing surplus cash available from the DIP Loans. Fees under the Chapter 7 scenario consist of estimated U.S. Trustee program fees. The Debtors used best efforts to estimate the fees payable after the Effective Date.

10. Wind Down Expenses

Wind down expenses under the Chapter 7 scenario consist of estimated compensation to Guidepost Global Education, Inc. ("GGE") for outsourced financial data and accounting support. The estimated expense payable to GGE is based on the monthly expense associated with prior support to the Debtors provided by GGE, at a 50% discount for Chapter 7. Wind down expenses in the Chapter 11 scenario would be paid pursuant to the Approved Budget set forth in the DIP Financing Order prior to the Effective Date and before contributing surplus cash available from the DIP Loans.

11. Legal, Accounting and Liquidation Fees

Legal, accounting and liquidator fees in the Chapter 7 scenario consist of estimated compensation to third-party legal counsel and accountants expected to be retained by a Chapter 7 trustee. Expenses are estimated based on market rates for one to three months of support. Legal accounting and liquidation fees in the Chapter 11 scenario would be paid pursuant to the Approved Budget set forth in the DIP Financing Order prior to the Effective Date, and before contributing surplus cash available from the DIP Loans.

C. Unclassified Claims

12. DIP Facility Claims

In the Chapter 11 scenario, the DIP Lenders intend to either (a) convert their claims into equity or (b) waive their claims on the Effective Date. In the Chapter 7 scenario, the DIP Lenders will assert their full claim and security interests in substantially all assets of the Debtors' Estates.

13. Administrative Expense Claims

Administrative Expense Claims represent any expenses with administrative priority accrued but not yet remitted prior to the effective date. Under the chapter 11 scenario, all administrative fees would be paid pursuant to the DIP budget prior to the effective date, and before contributing surplus cash available from DIP funding. Administrative expense claims under the chapter 7 scenario are yet to be determined. The Debtors and its successors, including the Liquidating Trust and Liquidating Trustee, reserve any and all rights to dispute any asserted claims, including Administrative Claims.

14. Priority Unsecured Claims

Priority Unsecured Claims consist of projected state tax payments and, potentially, other claims entitled to priority status under Section 507 of the Bankruptcy Code, accrued but not yet remitted prior to the Effective Date. The Debtors and its successors, including the Liquidating Trust and Liquidating Trustee, reserve any and all rights to dispute any asserted claims, including Priority Unsecured Claims.

D. Classified claims

15. Bridge CN-3 Secured Lender claims

In the Chapter 11 scenario, the Plan provides that all Holders of Bridge CN-3 Schedule Lender Claims will waive any distributions under the Plan. Under the Chapter 7 scenario, no recovery is anticipated for the Bridge CN-3 Secured Claims.

16. WTI Secured Lender Claim

In the Chapter 11 scenario, the Holder of the WTI Secured Lender Claim is expected to waive any distributions under the Plan. No recovery is anticipated in the Chapter 7 scenario.

17. CN-1 Note Claims

For purposes of this illustrative model, the CN-1 Note Claims class includes the Debtors' best estimate of potentially Allowed CN-1 Note Claims, some of which may be disputed, after accounting for the Settlement Parties' waiver of distributions on account of their CN-1 Note Claims. The Debtors and its successors, including the Liquidating Trust and Liquidating Trustee, reserve any and all rights to dispute any asserted claims, including CN-1 Note Claims, asserted during the Chapter 11 proceedings.

Under the Chapter 11 Plan, Holders of Allowed CN-1 Note Claims will be beneficiaries of the Liquidating Trust and receive their pro rata share of recoveries from the Liquidating Trust Assets with Holders of Allowed General Unsecured Claims. The Liquidating Trust Assets includes, among other things, (a) the Surplus DIP Cash; (b) the Settlement Party Payment; (c) all rights of the Debtors or their Estates existing on the Effective Date under the D&O Insurance Policies, including the D&O Insurance Proceeds and Causes of Action against insurers providing such policies; (d) the Debtors' Retained Causes of Action; and (e) the Plan Sponsor Consideration. No recovery is anticipated in the Chapter 7 scenario because, among other things, the Surplus DIP Cash and Settlement Party Payment will not be available for distribution to a Liquidating Trust in Chapter 7.

18. CN-2 Note Claims

In the Chapter 11 scenario, Holders of CN-2 Note Claims are expected to waive any distributions under the Plan. No recovery is anticipated in the Chapter 7 scenario.

19. CN-3 Note Claims

In the Chapter 11 scenario, Holders of CN-3 Note Claims are expected to waive any distributions under the Plan. No recovery is anticipated in the Chapter 7 scenario.

20. Other Secured Claims

Other Secured Claims are contemplated to be paid in full under the Plan. No recovery is anticipated in the Chapter 7 scenario. The Debtors and their successors, including the Liquidating Trust and Liquidating Trustee, reserve any and all rights to dispute any asserted claims, including Other Secured Claims, asserted during the Chapter 11 proceedings

21. Non-Tax Priority Claims

Non-Tax Priority Claims are contemplated to be paid in full under the Plan. No recovery is anticipated in the Chapter 7 scenario. The Debtors and their successors, including the Liquidating Trust and Liquidating Trustee, reserve any and all rights to dispute any asserted claims, including Non-Tax Priority Claims, asserted during the Chapter 11 proceedings

22. General Unsecured Claims

For purposes of this illustrative model, the General Unsecured Claims class includes the Debtors' best estimate of Allowed General Unsecured Claims, some of which may be disputed. The Debtor and its successors, including the Liquidating Trust and Liquidating Trustee, reserve any and all rights to dispute any asserted claims, including General Unsecured Claims, asserted during the Chapter 11 proceedings. No recovery is anticipated in the Chapter 7 scenario.

Under the Chapter 11 Plan, Holders of Allowed General Unsecured Claims will be beneficiaries of the Liquidating Trust and receive their pro rata share of recoveries from the Liquidating Trust

Assets with Holders of Allowed CN Note Claims. The Liquidating Trust Assets includes, among other things, (a) the Surplus DIP Cash; (b) the Settlement Party Payment; (c) all rights of the Debtors or their Estates existing on the Effective Date under the D&O Insurance Policies, including the D&O Insurance Proceeds and Causes of Action against insurers providing such policies; (d) the Debtors' Retained Causes of Action; and (e) the Plan Sponsor Consideration. No recovery is anticipated in the Chapter 7 scenario because, among other things, the Surplus DIP Cash and Settlement Party Payment will not be available for distribution to a Liquidating Trust in Chapter 7.

23. Intercompany Claims

Intercompany claims will be cancelled and no distributions will be made on account of the Intercompany Claims under the Plan. No recovery is anticipated in the Chapter 7 scenario.

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

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

DECLARATION OF TERRY NUGENT
IN SUPPORT OF THE MODIFIED SECOND AMENDED JOINT PLAN OF REORGANIZATION OF HIGHER GROUND EDUCATION, INC., ITS AFFILIATED DEBTORS, AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS

I, Terry Nugent, declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, as follows:

1. I am the Commercial Property Manager for RTS Orchards, LLC, a member of the Committee. RTS Orchards, LLC is an unsecured creditor in these chapter 11 cases and filed a proof of claim in the amount of $1,127,151.31. Soon after the Committee was formed on July 8, 2025, I was appointed as its Co-Chair.

2. I submit this declaration (this "Declaration") on behalf of the Committee solely in my capacity as Co-Chair, in support of the *Modified Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* (the "Plan").[2] Except as otherwise noted, all facts in this Declaration are based on my personal knowledge of the matters set forth herein.

[1] A complete list of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at https://www.veritaglobal.net/higherground. The Debtors' service address for these chapter 11 cases is 1321 Upland Dr., PMB 20442, Houston, TX 77043.

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

3. From the outset of these cases, the Committee has been fighting to maximize recoveries for unsecured creditors. Immediately after its appointment, the Committee began a fulsome and thorough investigation into the prepetition events that led to the formation of Guidepost Global Education, LLC ("GGE") and the transfer of substantially all of the Debtors' assets to GGE through various sales and foreclosures. Through the Committee's investigations and advocacy, the Committee was able to identify and develop estate claims with significant value against multiple parties that the Debtors proposed to release through their initial chapter 11 plan.

4. Those estate claims are now being addressed in the Plan, as amended based on the Committee's efforts, which incorporates a global settlement with a number of parties that had engaged or been involved in prepetition foreclosures and sales of the Debtors' assets, as more fully described in the *Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 551]. That global settlement was reached following a mediation that began on August 19, 2025, and involved the Committee, the Debtors, the Settlement Parties, Girn, and Venn. I was present by videoconference for significant portions of the mediation. The Committee was an active participant in the mediation and advocated vigorously on behalf of all unsecured creditors for a result that was a favorable settlement of estate claims and preserved meaningful recoveries for unsecured creditors.

5. Negotiations continued in the weeks that followed the mediation, and the parties were successful in reaching the global settlement. The Committee and its counsel worked with the Debtors as plan proponents to revise the original chapter 11 plan to incorporate the global

settlement and create a framework that provides a fair, effective path for recovery for the benefit of unsecured creditors.

6. The Committee supports the Plan because the funds made available in the Plan for unsecured creditors constitute a reasonable return for the estate claims being resolved against the Settlement Parties and the best opportunity to get those funds into the hands of unsecured creditors as swiftly as possible, without the time, costs, and attendant risk of protracted litigation. Under the Plan, the Settlement Parties will provide a payment of $1.95 million cash (subject to adjustment as further detailed in the Plan); the Settlement Parties and the Girns have agreed to waive their distributions under the Plan, adding over $12.8 million in additional value; and the Liquidating Trust will receive valuable estate causes of action against non-released parties, along with insurance policies that could provide another $5,000,000 or more in value for the benefit of unsecured creditors.

7. As to unsecured creditors' claims generally, I believe the Plan offers the best outcome for resolution. If approved, the Plan will end and/or avoid many years of litigation and expedite recoveries to unsecured creditors. Absent confirmation of the Plan, I believe that general unsecured creditors would receive nothing, or next to nothing, on account of their claims.

8. I believe that the Debtor Releases contained in Article 10.2 of the Plan are fair, reasonable, and in the best interests of the Debtors' Estates under the facts and circumstances of these chapter 11 cases. While the Committee believes that there are potential claims against certain of the Released Parties that are meritorious, recovery of damages for the Estates nevertheless presents a challenge. Each claim would be subject to defenses, and the Estates would be required to pursue lengthy, costly litigation to achieve a final judgment, including

appeals. I believe that the proposed consideration from the Released Parties in exchange for the Debtor Releases is fair and reasonable.

9. The Debtor Releases were heavily negotiated among the Committee, the Debtors, and the Released Parties in good faith, at arm's length, and without collusion or fraud. I believe that the releases being granted to the Released Parties under the Plan are integral to the Plan, fair and reasonable, appropriate under the circumstances, and should be approved.

10. The Committee elected John Madden of Emerald Capital Advisors Corp. to serve as the Liquidating Trustee. The Committee believes Mr. Madden has the requisite experience and qualifications to serve in that position.

11. For the foregoing reasons, the Committee supports confirmation of the Plan.

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: November 19, 2025

/s/ Terry Nugent
Terry Nugent, solely in her capacity as Co-Chair of the Official Committee of Unsecured Creditors

Exhibit A

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtor.	§	(Jointly Administered)

ORDER (I) APPROVING THE DEBTORS' DISCLOSURE STATEMENT AND (II) CONFIRMING THE MODIFIED SECOND AMENDED JOINT PLAN OF REORGANIZATION OF HIGHER GROUND EDUCATION, INC., ITS AFFILIATED DEBTORS, AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS

[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 (8558); 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.

The above-captioned debtors and debtors in possession (collectively, the "**Debtors**") having:[2]

a. commenced, on June 17, 2025 and June 18, 2025 (collectively, the "**Petition Date**"), these chapter 11 cases (the "**Chapter 11 Cases**") by filing voluntary petitions in the United States Bankruptcy Court for the Northern District of Texas (the "**Bankruptcy Court**") for relief under chapter 11 of title 11 of the United States Code (the "**Bankruptcy Code**"), the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), and the Local Rules of the United States Bankruptcy Court for the Northern District of Texas (the "**Local Rules**");

b. Filed,[3] on June 18, 2025, the *Declaration of Jonathan McCarthy in Support of First Day Motions* [Docket No. 15], detailing the facts and circumstances of these Chapter 11 Cases;

c. continued to operate their business and manage their properties as debtors in possession in accordance with sections 1107(a) and 1108 of the Bankruptcy Code;

d. Filed, on June 18, 2025, the *Debtors' Emergency Motion for Entry of an 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. 5];

e. obtained, on June 20, 2025, entry of the *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] (the "**Bar Date Order**");

f. Filed, on June 26, 2025 and June 27, 2025, (i) the *Joint Plan of Reorganization of Higher Ground Education, Inc. and Its Affiliated Debtors* [Docket No. 94] and (ii) the *Disclosure Statement for the Joint Plan of Reorganization of Higher Ground Education, Inc. and Its Affiliated Debtors* [Docket No. 97];

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[2] Capitalized terms used but not otherwise defined in these findings of fact, conclusions of law, and order (collectively, the "**Confirmation Order**") have the meanings given to them in the *Modified Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors*, attached hereto as **Exhibit A** (as may be amended, supplemented, or otherwise modified from time to time, and including all exhibits and supplements thereto, the "**Plan**"). The rules of interpretation set forth in Article 1.2.2 of the Plan apply to this Confirmation Order.

[3] Unless otherwise indicated, use of the term "Filed" herein refers also to the service of the applicable document filed on the docket in these Chapter 11 Cases, as applicable.

g. Filed, on June 27, 2025, the *Debtors' Motion for Entry of an Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief* [Docket No. 98];

h. caused the Bar Date Order to be published in *The Wall Street Journal* (national edition) on June 26, 2025, as evidenced by the *Proof of Publication* [Docket No. 106];

i. Filed, on October 6, 2025, (i) the *First Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 528] and (ii) the *First Amended Disclosure Statement for the First Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 530];

a. Filed, on October 6, 2025, the *Notice of Filing of Revised Proposed Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief* [Docket No. 531];

b. Filed, on October 13, 2025, the (i) the *Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 549] and (ii) the *Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 551] (the "**Disclosure Statement**");

c. Filed, on October 13, 2025, the *Notice of Filing of Further Revised Proposed Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief* [Docket No. 552];

d. obtained, on October 15, 2025, entry of the *Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief* [Docket No. 568] (the "**Solicitation Motion Order**"), approving the Disclosure Statement and approving: (i) the related solicitation and voting procedures (the "**Solicitation**

and Voting Procedures"), and (ii) the related notices, including the Notice of Non-Voting Status, forms (including the opt out form attached to the Ballots or Notice of Non-Voting Status, the "**Opt Out Forms**"), letter from the Committee and Ballots (collectively, the "**Solicitation Packages**");

e. caused the Solicitation Packages, including the *Notice of (I) Hearing on the Disclosure Statement and Confirmation of the Joint Chapter 11 Plan of Reorganization of the Debtors and the Committee, (II) Deadline to Cast Votes to Accept or Reject the Plan and (III) Objection and Opt Out Right* (the "**Combined Notice**") to be served on October 17, 2025, in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the *Procedures for Complex Chapter 11 Bankruptcy Cases* for the United States Bankruptcy Court for the Northern District of Texas, the Solicitation Motion Order, and the Solicitation and Voting Procedures, as evidenced by the *Certificate of Service* [Docket No. 619] (together with all the exhibits thereto, the "**Solicitation Affidavit**");

f. caused the Combined Hearing Notice to be published in *The Wall Street Journal* (national edition) on October 17, 2025, as evidenced by the *Proof of Publication* [Docket No. 623], (the "**Publication Affidavit**," and together with the Solicitation Affidavit, the "**Affidavits**");

g. Filed, on November 10, 2025, the *Notice of Filing of Initial Plan Supplement* [Docket No. 631] (as it may be amended, the "**Plan Supplement**");

h. Filed, on November 14, 2025, the *Notice of Filing of Amended Plan Supplement* [Docket No. 634];

i. Filed, on November 20, 2025, 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] (as it may be amended or supplemented, the "**Plan**");

j. Filed, on November [●], 2025, the *Declaration of Adam Gorman with respect to the Tabulation of Votes on 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. [●]] (the "**Voting Report**");

k. Filed, on November [●], 2025, *Declaration of Marc Kirshbaum in Support of Confirmation of 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. [●]] (the "**Kirshbaum Declaration**");

l. Filed, on November [●], 2025, *Declaration of Sean Corwen in Support of Confirmation of 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. [●]] (the "**Corwen Declaration**");

m. Filed, on November [●], 2025, the *Notice of Filing of Second Amended Plan Supplement* [Docket No. [●]]; and

n. Filed, on November [●], 2025, the *Debtors' Memorandum of Law in Support of (I) Final Approval of the Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors; and (II) Confirmation of the Third Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. [●]] (the "**Confirmation Brief**"); and

This Bankruptcy Court having:

a. entered, on October 15, 2025, the Solicitation Motion Order conditionally approving, among other things, the Disclosure Statement as containing "adequate information" pursuant to section 1125 of the Bankruptcy Code;

b. set November 17, 2025, at 5:00 p.m. (prevailing Central Time) as the deadline for relevant parties to vote on the Plan (the "**Voting Deadline**");

c. set November 17, 2025, at 5:00 p.m. (prevailing Central Time) as the deadline for Filing objections to confirmation of the Plan (the "**Objection Deadline**");

d. set November 24, 2025, at 1:30 p.m. (prevailing Central Time) as the date and time for the Combined Hearing, pursuant to sections 1125, 1126, 1128, and 1129 of the Bankruptcy Code and Bankruptcy Rules 3017 and 3018, as set forth in the Solicitation Motion Order;

e. reviewed the (i) Plan, (ii) the Disclosure Statement, (iii) the Solicitation Motion, (iv) the Solicitation Motion Order, (v) the Solicitation Packages, (vi) the Plan Supplement, (vii) the Confirmation Brief, (viii) the Kirshbaum Declaration, (ix) the Corwen Declaration, (x) the Affidavits, (xi) the Combined Notice, and (xii) all Filed pleadings, exhibits, statements, responses, and comments regarding confirmation of the Plan, including all objections, joinders, statements, and reservations of rights;

f. considered the transactions incorporated and described in the Plan, including the Plan Supplement;

g. held the Combined Hearing on November 24, 2025, at 1:30 p.m. (prevailing Central Time);

h. heard the statements and arguments made by counsel in respect of Confirmation;

i. considered all oral representations, testimony, documents, filings, exhibits, and other evidence regarding Confirmation;

j. overruled (i) any and all objections to the Plan and to Confirmation, except as otherwise stated or indicated on the record, and (ii) all statements and reservations of rights not consensually resolved or withdrawn, unless otherwise indicated; and

k. taken judicial notice of all pleadings and other documents Filed, all orders entered, and all evidence and arguments presented in these Chapter 11 Cases.

NOW, THEREFORE, it appearing to the Bankruptcy Court that the Combined Notice and the opportunity for any party in interest to object to final approval of the Disclosure Statement and Confirmation of the Plan having been adequate and appropriate as to all parties affected or to be affected by the Plan and the transactions contemplated thereby, and the legal and factual bases set forth in the documents Filed in support of Confirmation of the Plan and other evidence presented at the Combined Hearing establish just cause for the relief granted herein; and after due deliberation thereon and good cause appearing therefor, the Bankruptcy Court makes and issues the following findings of fact and conclusions of law, and orders:

FINDINGS OF FACT AND CONCLUSIONS OF LAW

IT IS DETERMINED, FOUND, ADJUDGED, DECREED, AND ORDERED THAT:

A. Findings and Conclusions.

1. The findings and conclusions set forth herein and in the record of the Combined Hearing constitute the Bankruptcy Court's findings of fact and conclusions of law under Rule 52 of the Federal Rules of Civil Procedure, as made applicable herein by Bankruptcy Rules 7052 and 9014. To the extent any of the following conclusions of law constitute findings of fact, or vice versa, they are adopted as such.

B. Jurisdiction, Venue, and Core Proceeding.

2. This Bankruptcy Court has jurisdiction over this proceeding and the parties and property affected hereby pursuant to 28 U.S.C. §§ 157 and 1334. Consideration of whether the Disclosure Statement and the Plan comply with the applicable provisions of the Bankruptcy Code

constitutes a core proceeding as defined in 28 U.S.C. § 157(b)(2). This Bankruptcy Court may enter a final order consistent with Article III of the United States Constitution. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

C. Eligibility for Relief.

3. The Debtors were and are Entities eligible for relief under section 109 of the Bankruptcy Code, and the Debtors and the Committee are proper proponents of the Plan under section 1121(a) of the Bankruptcy Code.

D. Commencement and Joint Administration of these Chapter 11 Cases.

4. On the Petition Date, each of the Debtors commenced a voluntary case under chapter 11 of the Bankruptcy Code. In accordance with the *Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* [Docket No. 41], these Chapter 11 Cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015 and Local Rule 1015-1. The Debtors continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these Chapter 11 Cases.

E. Appointment of the Committee.

5. On July 8, 2025, the U.S. Trustee appointed the official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "**Committee**") [Docket No. 158] to represent the interests of the Debtors' unsecured creditors in these Chapter 11 Cases. The current members of the Committee are: (a) 214 E Hallandale Beach, LLC, (b) The School of Practical Philosophy, (c) Sophiea Kim, Property Manager for Cathy Lim, (d) Pure Tempe Partnership, and (e) RTS Orchards, LLC.

F. Judicial Notice.

6. The Bankruptcy Court takes judicial notice of (and deems admitted into evidence for purposes of final approval of the Disclosure Statement and Confirmation of the Plan) the docket of these Chapter 11 Cases maintained by the clerk of the Bankruptcy Court or its duly appointed agent, including all pleadings and other documents on file, all orders entered, all hearing transcripts, and all evidence and arguments made, proffered, or adduced at the hearings held before the Bankruptcy Court during the pendency of these Chapter 11 Cases.

G. Plan Supplement.

7. The Debtors Filed the Plan Supplement on November 10, 2025, as amended on November 14, 2025, and November [●], 2025. The Plan Supplement (including as may be subsequently amended, supplemented, or otherwise modified from time to time in accordance with the Plan) complies with the Bankruptcy Code and the terms of the Plan, and the Debtors provided good and proper notice of the filing of the Plan Supplement in accordance with the Solicitation Motion Order, the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and all other applicable rules, laws, and requirements. No other or further notice will be required with respect to the Plan Supplement or any of the documents contained therein or related thereto, unless any such documents are further modified. All documents included in the Plan Supplement are integral to, part of, and incorporated by reference into the Plan. Subject to the terms of the Plan, and only consistent therewith, the Debtors reserve the right to alter, amend, update, or modify the Plan Supplement and any of the documents contained therein or related thereto pursuant to the terms of the Plan, this Confirmation Order, the Bankruptcy Code, and the Bankruptcy Rules.

H. Modifications to the Plan.

8. Pursuant to section 1127 of the Bankruptcy Code, the modifications to the Plan, and any additional modifications to the Plan described or set forth in this Confirmation Order

constitute technical or clarifying changes, changes with respect to particular Claims by agreement with Holders of such Claims, or modifications that do not otherwise materially and adversely affect or change the treatment of any other Claim or Interest under the Plan. These modifications are consistent with the disclosures previously made pursuant to the Disclosure Statement and the Solicitation Packages served pursuant to the Solicitation Motion Order and notice of these modifications was adequate and appropriate under the facts and circumstances of these Chapter 11 Cases.

9. In accordance with Bankruptcy Rule 3019, these modifications do not require additional disclosure under section 1125 of the Bankruptcy Code or the resolicitation of votes on the Plan under section 1126 of the Bankruptcy Code, and they do not require that Holders of Claims or Interests be afforded an opportunity to change previously cast votes accepting or rejecting the Plan. Accordingly, the Plan is properly before this Bankruptcy Court and all votes cast with respect to the Plan prior to such modifications shall be binding and shall apply with respect to the Plan.

I. Disclosure Statement

10. The Disclosure Statement contained (a) sufficient information of a kind necessary to satisfy the disclosure requirements of all applicable nonbankruptcy laws, rules, and regulations, including the Securities Act, and (b) "adequate information" (as such term is defined in section 1125(a) of the Bankruptcy Code and used in section 1126(a) of the Bankruptcy Code) with respect to the Debtors, the Plan, and the transactions contemplated therein. The filing of the Disclosure Statement satisfied Bankruptcy Rule 3016(b). As such, the Disclosure Statement may be finally approved in conjunction with Confirmation of the Plan.

J. Solicitation Motion Order.

11. On October 15, 2025, the Bankruptcy Court entered the Solicitation Motion Order, setting November 17, 2025, at 5:00 p.m. (prevailing Central Time) as the deadline for (a) voting

to accept or reject the Plan and opt out of the Third-Party Release and (b) objecting to final approval of the Disclosure Statement and Confirmation of the Plan. The Debtors' use of the Combined Hearing process set forth in section 105(d)(2)(B)(vi) of the Bankruptcy Code was appropriate. The Debtors' use of the Disclosure Statement to solicit votes to accept or reject the Plan was authorized by the Solicitation Motion Order.

K. Burden of Proof—Confirmation of the Plan.

12. The Debtors and Committee, as proponents of the Plan, have met their burden of proving the applicable elements of sections 1129(a) and 1129(b) of the Bankruptcy Code by a preponderance of the evidence, which is the applicable evidentiary standard for Confirmation. In addition, and to the extent applicable, the Plan is confirmable under the clear and convincing evidentiary standard. Each witness who testified on behalf of the Debtors in connection with Confirmation, including those who testified via written declaration, was credible, reliable, and qualified to testify as to the topics addressed in his or her testimony.

L. Notice.

13. As evidenced by the Affidavits and the Voting Report, the Debtors provided due, adequate, and sufficient notice of the commencement of these Chapter 11 Cases, the Plan (and the opportunity to opt out of the Third-Party Release), the Disclosure Statement, the Combined Hearing, the Plan Supplement, the Objection Deadline, and all other materials distributed by the Debtors in connection with Confirmation in compliance with the Bankruptcy Code, the Bankruptcy Rules, including Bankruptcy Rules 2002(b), 3017, 3019, and 3020(b), the Local Rules, and the procedures set forth in the Solicitation Motion Order. Further, the Combined Notice was published in *The Wall Street Journal* (national edition) on October 17, 2025, in accordance with Bankruptcy Rule 2002(l) and the Solicitation Motion Order. Such notice was adequate and sufficient under the facts and circumstances of these Chapter 11 Cases and was made in

compliance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Solicitation Motion Order. No other or further notice is or shall be required.

M. Solicitation.

14. As described in the Voting Report, distribution of the Disclosure Statement and the solicitation of votes on the Plan complied with the Solicitation and Voting Procedures, were appropriate and satisfactory based upon the circumstances of these Chapter 11 Cases, and complied with the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable rules, laws, and regulations, including the registration requirements under the Securities Act.

15. As described in the Voting Report and the Solicitation Affidavits, as applicable, the Solicitation Packages, including the Opt-Out Forms, were transmitted and served, including to all Holders in the Voting Classes (defined below), in compliance with the Bankruptcy Code, including sections 1125 and 1126 thereof, the Bankruptcy Rules, including Bankruptcy Rules 3017 and 3018, the Local Rules, the Solicitation Motion Order, and any applicable nonbankruptcy law. Transmission and service of the Solicitation Packages was timely, adequate, and sufficient under the facts and circumstances of these Chapter 11 Cases. No further notice is required.

16. As set forth in the Voting Report, the Solicitation Packages were distributed to Holders of Claims in Voting Class 1, 2, 3, 4, 5, and 8 that held a Claim or Interest as of September 1, 2025 (the "**Voting Record Date**"), as set by the Solicitation Motion Order. The establishment and notice of the Voting Record Date was reasonable and sufficient.

17. The period during which the Debtors solicited acceptances of, or rejections to, the Plan was a reasonable and sufficient period of time for each Holder in the Voting Classes to make an informed decision to accept or reject the Plan.

18. Under section 1126(f) of the Bankruptcy Code, Holders of Claims in Class 6 (Other Secured Claims) and Class 7 (Non-Tax Priority Claims) (collectively, the "**Unimpaired Classes**") are Unimpaired and conclusively deemed to have accepted the Plan. The Debtors were not required to solicit votes from the Holders of Claims and Interests in Class 9 (Intercompany Claims), Class 10 (Equity), and Class 11 (Subsidiary Equity Interests) (the "**Deemed Rejecting Classes**," and together with the "Unimpaired Classes," the "**Non-Voting Classes**"), which were Impaired and deemed to reject the Plan under the Bankruptcy Code.

19. Holders of Claims and Interests in Class 1 (Bridge CN-3 Secured Lender Claim), Class 2 (WTI Secured Lender Claim), Class 3 (CN-1 Note Claims), Class 4 (CN-2 Note Claims), Class 5 (CN-3 Note Claims), and Class 8 (General Unsecured Claims) (collectively, the "**Voting Classes**") are impaired and are entitled to vote to accept or reject the Plan.

20. The Debtors served the Combined Hearing Notice on the Debtors' full creditor matrix and served the Notice of Non-Voting Status on all Non-Voting Classes. The Combined Hearing Notice adequately informed Holders of Claims or Interests of critical information regarding voting on (if applicable) and objecting to the Plan, including deadlines and the inclusion of release, exculpation, and injunction provisions in the Plan, and adequately summarized the terms of the Third-Party Release. Further, because the Opt-Out Form was included in both the Ballots and the applicable Notice of Non-Voting Status, every known stakeholder, including the Holders of Claims and Interests in all Classes, was provided with the means by which the stakeholders could opt out of the Third-Party Release, including via email which was reasonable and appropriate under the circumstances.

N. Voting.

21. As evidenced by the Voting Report, votes to accept or reject the Plan have been solicited and tabulated fairly, in good faith, and in compliance with the Bankruptcy Code, the

Bankruptcy Rules, the Local Rules, the Disclosure Statement, the Solicitation Motion Order, and any applicable non-bankruptcy law, rule, or regulation. Based on the foregoing, and as evidenced by the Voting Report, at least one Impaired Class of Claims (excluding the acceptance by any insiders of the Debtors) has voted to accept the Plan in accordance with the requirements of sections 1124, 1126 and 1129 of the Bankruptcy Code.

O. Bankruptcy Rule 3016.

22. The Plan and all modifications thereto were dated and identified the Entities submitting such modification, thus satisfying Bankruptcy Rule 3016(a). The Debtors appropriately filed the Disclosure Statement and the Plan with the Court, thereby satisfying Bankruptcy Rule 3016(b). The injunction, release, and exculpation provisions in the Disclosure Statement and the Plan describe, in bold font and with specific and conspicuous language, all acts to be enjoined, released, and exculpated and identify the Entities that will be subject to the injunction, releases, and exculpations, thereby satisfying Bankruptcy Rule 3016(c).

P. The Plan Complies with the Requirements of Section 1129 of the Bankruptcy Code.

23. The Plan complies with all applicable provisions of the Bankruptcy Code, including sections 1122 and 1123 thereof, as required by section 1129(a)(1) of the Bankruptcy Code.

(ii) *Sections 1122 and 1123—Proper Classification.*

24. Article 2 of the Plan provides for the separate classification of Claims and Interests into eleven Classes. Valid business, factual, and legal reasons exist for the separate classification of such Classes of Claims and Interests. The classifications reflect no improper purpose and do not unfairly discriminate between, or among, Holders of Claims or Interests. Each Class of Claims and Interests contains only Claims or Interests that are substantially similar to the other Claims or Interests within that Class. Accordingly, the Plan satisfies the requirements of sections 1122(a) and 1123(a)(1) of the Bankruptcy Code.

(iii) ***Section 1123(a)(2)—Specified Unimpaired Classes.***

25. Article 3 of the Plan specifies that Claims, as applicable, in the Classes 6 and 7 are Unimpaired under the Plan within the meaning of section 1124 of the Bankruptcy Code. Holders of Claims or Interests in Classes 6 (Other Secured Claims) and 7 (Non-Tax Priority Claims) are Unimpaired and conclusively presumed to have accepted the Plan and are not entitled to vote to accept or reject the Plan. Additionally, Article 3 of the Plan specifies that Allowed Administrative Claims, Allowed Professional Fee Claims, Allowed Priority Tax and Secured Tax Claims, Statutory Fees, the Allowed Senior DIP Lender Claim, and the Junior DIP Lender Claim will be paid in accordance with the terms of the Plan, although these Claims are not classified under the Plan. Accordingly, the Plan satisfies the requirements of section 1123(a)(2) of the Bankruptcy Code.

(iv) ***Section 1123(a)(3)—Specified Treatment of Impaired Classes.***

26. Article 3 of the Plan specifies that Claims and Interests, as applicable, in the Classes 1, 2, 3, 4, 5, 8, 9, 10, and 11 (collectively, the "**Impaired Classes**") are Impaired under the Plan within the meaning of section 1124 of the Bankruptcy Code and describes the treatment of such Classes. Accordingly, the Plan satisfies the requirements of section 1123(a)(3) of the Bankruptcy Code.

(v) ***Section 1123(a)(4)—No Discrimination.***

27. The Plan provides for the same treatment by the Debtors for each Claim or Interest in each respective Class unless the Holder of a particular Claim or Interest has agreed to a less favorable treatment of such Claim or Interest. Accordingly, the Plan satisfies the requirements of section 1123(a)(4) of the Bankruptcy Code.

(vi) ***Section 1123(a)(5)—Adequate Means for Plan Implementation.***

28. The provisions in Article 4 and elsewhere in the Plan, together with the exhibits and attachments to the Plan (including the Plan Supplement), provide, in detail, adequate and proper means for the Plan's implementation, including regarding: (a) the funding and sources of consideration for Plan distributions; (b) the global settlement between the Debtors, the Committee, and the Settlement Parties; (c) the establishment and creation of the Liquidating Trust, the execution of the Liquidating Trust Agreement, the appointment of the Liquidating Trustee, and the transfer of the Liquidating Trust Assets to the Liquidating Trust; (d) the preservation of the Debtors' Retained Causes of Action and respective assignment of certain causes of action to the Liquidating Trust; (e) the authorization and issuance of Reorganized HGE Common Stock; (f) the contribution of Guidepost Global Assets to Reorganized HGE for its benefit and for the benefit of the Plan Sponsor; (g) the transfer of the Designated EB-5 Entities (except for their assets unless otherwise specified in the Plan Supplement) to Guidepost Global; (h) the cancellation of Equity in the Debtors identified in the Plan Supplement; (i) the release of Liens with respect to any of the Debtors' Property; (j) the vesting of assets in Reorganized HGE (with the exception of the Liquidating Trust Assets transferred or issued to the Liquidating Trust); (k) providing for the exemption of certain securities law matters; (l) the authorization and approval to dissolve certain Debtors; and (m) the effectuation and implementation of documents and further transactions. Accordingly, the Plan satisfies the requirements of section 1123(a)(5) of the Bankruptcy Code.

(vii) ***Section 1123(a)(6)—Voting Power of Equity Securities.***

29. Article 5.1 of the Plan provides that Reorganized HGE's Corporate Documents will comply with section 1123(a)(6) of the Bankruptcy Code. The Corporate Documents prohibit the issuance of non-voting equity securities only to the extent required to comply with

section 1123(a)(6) of the Bankruptcy Code. Accordingly, the Plan satisfies the requirements of section 1123(a)(6) of the Bankruptcy Code.

(viii) *Section 1123(a)(7)—Directors and Officers.*

30. Article 5.2 of the Plan provides that the current members of the Debtors' board of directors and officers will no longer serve in any such capacity with Reorganized HGE. The identities of the individuals proposed to serve as the directors and officers of Reorganized HGE and Reorganized HGE Subsidiaries shall be disclosed in the Plan Supplement as Exhibit A, and the identity of the Liquidating Trustee is disclosed in Exhibit E to the Plan Supplement, both of which are consistent with the interests of creditors and equity holders and with public policy. Accordingly, the Plan satisfies the requirement of section 1123(a)(7) of the Bankruptcy Code.

(ix) *Section 1123(a)(8) and 1123(c)—Debtor Is Not an Individual.*

31. The Debtors are not individuals. Accordingly, the requirements of sections 1123(a)(8) and 1123(c) of the Bankruptcy Code are inapplicable.

(x) *Section 1123(b)(1)—Impairment/Unimpairment of Classes.*

32. Article 3 of the Plan impairs or leaves Unimpaired each Class of Claims and Interests, as contemplated by section 1123(b)(1) of the Bankruptcy Code.

(xi) *Section 1123(b)(2)—Treatment of Executory Contracts and Unexpired Leases.*

33. Pursuant to sections 365 and 1123(b)(2) of the Bankruptcy Code, the Plan provides for the assumption, assumption and assignment, assignment, or rejection of certain Executory Contracts and Unexpired Leases, effective as of the Effective Date except as otherwise provided therein or herein or in a prior or pending notice, motion, and/or order, or as otherwise agreed to by the counterparty to the Executory Contract or Unexpired Lease. Article 9.1 of the Plan provides that, on the Effective Date, all Executory Contracts and Unexpired Leases (a) not listed in the Plan

Supplement, (b) not assumed or assumed and assigned prior to the Effective Date or otherwise the subject of a motion or notice to assume or assume and assign filed on or before the Effective Date, and/or (c) that were not previously rejected, are rejected as of the Effective Date in accordance with the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code. Further, each Reorganized HGE Contract or Lease assumed or assumed and assigned pursuant to the Plan shall vest or re-vest in and be fully enforceable by Reorganized HGE in accordance with its terms, except as modified by the provisions of the Plan or the Confirmation Order.

6. Article 9.3 of the Plan provides that Reorganized HGE shall reject all employment, retirement, indemnification, and other compensation or benefits agreements or arrangements unless otherwise specified in the Plan, and Reorganized HGE shall not have any obligations related thereto following the Effective Date.

7. Article 9.4 of the Plan provides that rights or arrangements or other assets that are useful to the Debtors' business that are not Designated EB-5 Entities or Liquidating Trust Assets, subject to the consent of the Plan Sponsor, will pass through the bankruptcy proceedings for the benefit of Reorganized HGE (if constituting Reorganized HGE Assets) and shall otherwise be unaltered and unaffected by the bankruptcy filings or the Chapter 11 Cases.

8. Article 9.5 of the Plan provides that the D&O Insurance Policies and any agreements, documents, or instruments relating thereto issued to or entered into by the Debtors prior to the Petition Date shall not be considered Executory Contracts and shall neither be assumed nor rejected by the Debtors unless otherwise ordered by a court of competent jurisdiction; *provided*, *however*, that to the extent a court of competent jurisdiction determines that any D&O Insurance Policy is an Executory Contract, such D&O Policy shall be assumed by the Debtors and assigned to the Liquidating Trust as of the Effective Date; *provided*, *further*, that neither the Plan

Sponsor nor Reorganized HGE shall have any obligations or personal or direct or indirect liability whatsoever in connection with any of the foregoing.

34. The Debtors' determinations regarding the assumption and rejection of Executory Contracts and Unexpired Leases are based on and within the sound business judgment of the Debtors, are necessary for the implementation of the Plan, and are in the best interests of the Debtors, their Estates, Holders of Claims, and other parties in interest in these Chapter 11 Cases. Accordingly, the Plan is consistent with section 1123(b)(2) of the Bankruptcy Code.

(xii) ***Section 1123(b)(3)—Settlement, Releases, Exculpation, Injunction, and Preservation of Claims and Causes of Action.***

35. In accordance with section 1123(b)(3)(A) of the Bankruptcy Code and Bankruptcy Rule 9019, and in consideration for the classification, distributions, releases, and other benefits provided under the Plan, the provisions of the Plan constitute a good-faith compromise and settlement of all Claims, Interests, Causes of Action, and controversies released, settled, compromised, discharged, satisfied, or otherwise resolved pursuant to the Plan. The compromises and settlements embodied in the Plan are the result of extensive, arm's-length, good faith negotiations, and preserve value for the Debtors, their Estates, and all their stakeholders, avoid extended, uncertain, time-consuming, and value-destructive litigation, and represent a fair and reasonable compromise of all Claims, Interests, and controversies. Entry into such compromises and settlements represented a sound exercise of the Debtors' business judgment. The compromises and settlements in the Plan are fair, equitable, reasonable, and in the best interests of the Debtors and their Estates and satisfy the requirements of applicable Law for approval pursuant to Bankruptcy Rule 9019.

36. Based upon the representations and arguments of counsel to the Debtors and all other testimony either actually given or proffered and other evidence introduced at the Combined

Hearing and the full record of the Chapter 11 Cases, this Confirmation Order constitutes the Bankruptcy Court's approval of the settlements embodied in the Plan and this Confirmation Order, because, among other things: (a) each such settlement reflects a reasonable balance between the possible success of litigation with respect to each of the settled Claims and disputes, on the one hand, and the benefits of fully and finally resolving such Claims and disputes and allowing the Debtors to expeditiously exit chapter 11, on the other hand; (b) absent such settlement, there is a likelihood of complex and protracted litigation involving, among other things, such settlement, with the attendant expense, inconvenience, and delay that have a possibility to derail the Debtors' reorganization efforts; (c) each of the parties supporting such settlement, including the Debtors, the Committee, and the Settlement Parties is represented by counsel that is recognized as being knowledgeable, competent, and experienced; (d) such settlement is the product of arm's-length bargaining and good-faith negotiations between sophisticated parties; and (e) such settlement is fair, equitable, and reasonable and in the best interests of the Debtors, their respective Estates and property, Reorganized HGE, creditors, and other parties in interest, will maximize the value of the Estates by preserving and protecting the ability of Reorganized HGE to continue operating outside of bankruptcy protection and in the ordinary course of business, and is essential to the successful implementation of the Plan. Based on the foregoing, the compromises and settlements in the Plan satisfy the requirements of applicable law, including Fifth Circuit Law, for approval of settlements and compromises pursuant to Bankruptcy Rule 9019.

37. **Debtor Release**. Article 10.2 of the Plan describes certain releases granted by the Debtors (*i.e.*, the Debtor Release). The Debtors have satisfied the business judgment standard under Bankruptcy Rule 9019 with respect to the propriety of the Debtor Release. Each of the Released Parties has made a substantial contribution to the Plan and to the Debtors' reorganization.

The Debtor Release is a necessary and integral element of the Plan, and is fair, equitable, reasonable, and in the best interests of the Debtors, the Estates, and Holders of Claims and Interests.

38. For the reasons set forth herein and in the Kirshbaum Declaration, the Debtor Release: (a) reflects a reasonable balance between the possible success of litigation with respect to each of the settled Claims and disputes, on the one hand, and the benefits of fully and finally resolving such Claims and disputes and allowing the Debtors to exit chapter 11 expeditiously, on the other hand; (b) is a good-faith settlement and compromise of the Claims and Causes of Action released by the Debtor Release; (c) is provided in exchange for the good and valuable consideration provided by the Released Parties, including the Released Parties' contributions to facilitate and implement the Plan, following extensive, arm's-length negotiations between sophisticated parties represented by able counsel and advisors; (d) is given, and made, after due notice and opportunity for hearing; and (e) serves as a bar to any of the Debtors, their Estates, Reorganized HGE, or the Liquidating Trustee from asserting any Claim or Cause of Action of any kind whatsoever released pursuant to the Debtor Release. Further, as more fully described in the Kirshbaum Declaration, the Independent Director analyzed and considered all potential Claims and Causes of Action held by the Debtors and determined that granting the Debtor Release was appropriate and necessary under the circumstances. The Debtors', Reorganized HGE's, or the Liquidating Trustee's pursuit of any such Claims or Causes of Action against the Released Parties is not in the best interests of the Estates or the Debtors' various constituencies because the costs involved would likely outweigh any potential benefit from pursuing such Claims or Causes of Action.

39. The Debtor Release appropriately offers protection to parties that participated in the global settlement. Each of the Released Parties made significant concessions and contributions

to these Chapter 11 Cases. The Debtors' Release for the Debtors, Independent Director, the Plan Sponsor, including the Reorganized HGE, is appropriate because each of these parties were instrumental in the filing, prosecution, confirmation, and implementation of these Chapter 11 Cases. The Debtor Release for the Settlement Parties is appropriate because it is an integral part of the global settlement and the global settlement will provide meaningful distributions through the Plan via the Settlement Party Payment and the waiver of the Settlement Parties' claims. The Debtor Release for the Committee and each member thereof is an integral component of the global settlement and appropriate because the Committee was instrumental in helping to achieve the global settlement. The Debtor Release for the Liquidating Trustee is appropriate because the Liquidating Trustee will help effectuate the global settlement and provide recoveries for unsecured creditors.

40. The scope of the Debtor Release is appropriately tailored under the facts and circumstances of these Chapter 11 Cases. The Debtor Release is appropriate in light of, among other things, the value provided by the Released Parties to the Debtors' Estates and the critical nature of the Debtor Release to the Plan.

41. **Third-Party Release**. The Third-Party Release, set forth in Article 10.3 of the Plan, is a necessary and integral element of the Plan, is fair, equitable, reasonable, and is in the best interests of the Debtors, the Estates, and all Holders of Claims and Interests. Also, the Third-Party Release: (a) is consensual; (b) represents a good-faith settlement and compromise of the Claims and Causes of Action released by the Third-Party Release; (c) is beneficial to and in the best interests of the Debtors, their Estates, and their stakeholders and is important to the overall objectives of the Plan to finally resolve certain Claims among or against certain parties in interest in these Chapter 11 Cases; (d) is fair, equitable, and reasonable; (e) is specific in language and

scope; (f) is essential to the confirmation of the Plan; (g) is given in exchange for the substantial contributions made and the good and valuable consideration provided by the Released Parties; (h) is a condition to the global settlement; (i) is given and made after due notice and opportunity for hearing; (j) constitutes a bar to any of the Releasing Parties asserting any Claim or Cause of Action released pursuant to the Third-Party Release; (k) facilitated participation of the Released Parties in both the Plan process and the Chapter 11 Cases generally; and (l) was instrumental in developing a plan that maximized value for all of the Debtors' stakeholders.

42. The Third-Party Release was a negotiated and integral term of the Plan and was critical to incentivizing parties to support the Plan. The Third-Party Release is specific in language and a condition of the compromises and settlements embodied in the Plan. As such, the Third-Party Release appropriately offers certain protections to parties who constructively participated in the Debtors' restructuring process and the Debtors had a good-faith basis for including the Third-Party Release in the Plan.

43. The Third-Party Release is consensual given that, among other things: (a) the Releasing Parties were provided adequate notice of these Chapter 11 Cases, the Plan, and the deadline to object to Confirmation; (b) applicable Holders of Claims and Interests provided the Third-Party Release solely upon their affirmative election to opt out of the Third-Party Release; (c) the release provisions of the Plan were conspicuous, emphasized with boldface type in the Plan, the Disclosure Statement, the Ballots, the applicable Notice of Non-Voting Status, and the Combined Hearing Notice; and (d) the Combined Hearing Notice was sent to all parties to receive notice in these Chapter 11 Cases (including those not entitled to vote on the Plan) and published in *The Wall Street Journal* (national edition) on October 17, 2025.

44. The only Holders of Claims and Interests, including the non-voting parties, that have opted out of the Third-Party Release are those set forth in the tabulation summary attached as Exhibit C to the Voting Report, and are not considered Releasing Parties. For the avoidance of doubt, no party shall be bound by the Third-Party Release and not a Releasing Party if they did not receive notice and opportunity to opt-out of the Third-Party Release. For further avoidance of doubt, parties who vote to accept the Plan but who return also check the box on the opt-out form (*i.e.*, opted-out) are not Releasing Parties and shall not be bound by the Third-Party Release set forth in Article 10.3 of the Plan.

45. There is an identity of interests between the Debtors and the Entities that will benefit from the Third-Party Release. Each of the Released Parties, as stakeholders and critical participants in the Debtors' Chapter 11 Cases and the Plan process, share a common goal with the Debtors in seeing the Plan succeed. The scope of the Third-Party Release is also appropriately tailored to the facts and circumstances of the Chapter 11 Cases. For the reasons set forth above, each of the Released Parties has made significant concessions and contributions to the Debtors' Chapter 11 Cases. Accordingly, the Third-Party Release, including its carveout for actual or criminal fraud, willful misconduct, or gross negligence, is fair, reasonable, and appropriate under the circumstances of the Chapter 11 Cases and is consistent with established practice in this jurisdiction.

46. **Exculpation**. The exculpation described in Article 10.4 of the Plan (the "**Exculpation**") is appropriate under applicable law, and enforceable to the maximum extent allowed by *In re Highland Capital Mgmt., L.P.*, 48 F.4th 419 (5th Cir. 2022), because it was supported by proper evidence, proposed in good faith, was formulated following extensive good-faith, arm's-length negotiations with key constituents, and is appropriately limited in scope.

Without limiting anything in the Exculpation, each Exculpated Party has participated in these Chapter 11 Cases in good faith and in compliance with applicable Laws with regard to solicitation of votes and distribution of consideration pursuant to the Plan, and is appropriately released and exculpated from any Claim or Cause of Action arising from the Petition Date to the Effective Date in connection with or arising out of the administration of the Chapter 11 Cases, the formulation, documentation, preparation, dissemination, solicitation, negotiation, entry into, or Filing of the Disclosure Statement, the Plan, the Plan Supplement, the RSA, the DIP Loans, DIP Financing Documents, or any Definitive Document, or the Filing of the Chapter 11 Cases, the solicitation of votes for, or Confirmation or Consummation of, the Plan, the funding of the Plan, the occurrence of the Effective Date, the administration of the Plan or the property to be distributed under the Plan, the issuance of Securities under or in connection with the Plan, the purchase, sale, or rescission of the purchase or sale of any Security of the Debtors or Reorganized HGE, if applicable, in connection with the Plan or the transactions contemplated therein, other than Claims or Causes of Action in each case arising out of or related to any act or omission of an Exculpated Party that is a criminal act or constitutes actual or criminal fraud, willful misconduct, or gross negligence as determined by a Final Order, but in all respects such Persons will be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities pursuant to the Plan. The Exculpation, including its carveout for actual or criminal fraud, willful misconduct, or gross negligence, is fair, reasonable, and appropriate under the circumstances of the Chapter 11 Cases and is consistent with established practice in this jurisdiction.

47. Solely with respect to the Exculpation, notwithstanding anything to the contrary in the Plan or Plan Supplement, each of the Exculpated Parties and 1125(e) Exculpation Parties shall not incur liability for any Cause of Action or Claim related to any act or omission in connection

with, relating to, or arising out of, in whole or in part, (a) the solicitation of acceptance or rejection of the Plan in good faith and in compliance with the applicable provisions of the Bankruptcy Code or (b) the participation, in good faith and in compliance with the applicable provisions of the Bankruptcy Code, in the offer, issuance, sale, or purchase of a Security, offered or sold under the Plan. No Entity or Person may commence or pursue a Claim or Cause of Action of any kind against any of the Exculpated Parties or 1125(e) Exculpation Parties that arose or arises from, in whole or in part, a Claim or Cause of Action subject to this paragraph 47 of this Confirmation Order, without this Bankruptcy Court (y) first determining, after notice and a hearing, that such Claim or Cause of Action represents a colorable Claim for actual fraud, gross negligence, or willful misconduct against any such Exculpated Party or 1125(e) Exculpation Party and such party is not exculpated; and (z) specifically authorizing such Entity or Person to bring such Claim or Cause of Action against any such Exculpated Party or 1125(e) Exculpation Party. The Bankruptcy Court will have sole and exclusive jurisdiction to adjudicate the underlying colorable Claim or Causes of Action.

48. **Injunction**. The injunction provision set forth in Article 10.5 of the Plan is essential to the Plan and is necessary to implement, preserve, and enforce the Debtors' discharge, the Debtor Release, the Third-Party Release, and the Exculpation. The injunction provision is appropriately tailored to achieve those purposes. Notwithstanding anything to the contrary in this Confirmation Order, no Person or Entity may commence or pursue a Claim or Cause of Action, as applicable, of any kind against the Debtors, Reorganized HGE, the Exculpated Parties, 1125(e) Exculpation Parties, or the Released Parties, as applicable, that relates to or is reasonably likely to relate to any act or omission in connection with, relating to, or arising out of a Claim or Cause of Action, as applicable, subject to Article 10.2, Article 10.3, and Article 10.4 of the Plan, without the Bankruptcy Court (a) first determining, after notice and a hearing, that such Claim or Cause of

Action represents a colorable Claim of any kind and (b) specifically authorizing such Person or Entity to bring such Claim or Cause of Action, as applicable, against any such Debtor, Reorganized Debtor, Exculpated Party, 1125(e) Exculpation Party, or Released Party, as applicable. The Bankruptcy Court will have sole and exclusive jurisdiction to adjudicate the underlying colorable Claim or Causes of Action.

49. **Preservation of Causes of Action**. Pursuant to Article 4.4 of the Plan and in accordance with section 1123(b) of the Bankruptcy Code, but subject to Article 10 of the Plan, the Debtors reserve and, as of the Effective Date, assign to the Liquidating Trust the Debtors' Retained Causes of Action identified in the Plan Supplement, and the Liquidating Trustee shall have the right to determine and to initiate, file, prosecute, enforce, abandon, settle, compromise, release, withdraw, or litigate to judgment any such Debtors' Retained Causes of Action, other than the Causes of Action released or exculpated by the Debtors pursuant to the releases and exculpations contained in the Plan, including in Article 10 of the Plan, which shall be deemed released and waived by the Debtors, their Estates, and Reorganized HGE as of the Effective Date.

50. For the avoidance of doubt, pursuant to the global settlement, the Debtors have stipulated and agreed to confer to the Committee derivative standing for the purposes of sending one or more demands to one or more Non-Released D&Os and/or the applicable D&O Insurance Carriers, and, on the Effective Date, all Debtors' Retained Causes of Action against all Non-Released D&Os shall be transferred and assigned to, and shall vest in, the Liquidating Trust for the benefit of the Liquidating Trust Beneficiaries.

51. The provisions regarding the preservation of the Debtors' Causes of Action in the Plan, including those contained in the Plan Supplement, are appropriate, fair, equitable, and

DEBTORS EXHIBIT 11
Page 27 of 62

reasonable, and are in the best interests of the Debtors, the Estates, and Holders of Claims and Interests.

52. **Lien Release**. The release and discharge of mortgages, deeds of trust, Liens, pledges, or other security interests against any property of the Estates described in Article 4.10 of the Plan (the "**Lien Release**") is essential to the Plan and necessary to implement the Plan. The provisions of the Lien Release are appropriate, fair, equitable, and reasonable and are in the best interests of the Debtors, their Estates, and Holders of Claims and Interests.

(xiii) ***Section 1123(b)(6)—Additional Plan Provisions.***

53. The other discretionary provisions of the Plan are appropriate and consistent with the applicable provisions of the Bankruptcy Code, thereby satisfying section 1123(b)(6) of the Bankruptcy Code.

(xiv) ***Section 1123(d)—Cure of Defaults.***

54. Article 9.2 of the Plan provides for the satisfaction of Cure Claims associated with each Executory Contract and Unexpired Lease to be assumed or assumed and assigned in accordance with section 365 of the Bankruptcy Code or as otherwise agreed between the Debtors and the counterparty to each such assumed or assumed and assigned Executory Contract and Unexpired Lease. Any and all Cure Claims related to designation of an Executory Contract and Unexpired Lease by the Plan Sponsor shall be paid by the Plan Sponsor in addition to the funding of the Plan Sponsor Consideration. Any and all Cure Claims related to Transferred Executory Contracts / Unexpired Leases shall be paid by Guidepost Global, CEA, or TNC, as applicable.

55. The assumption of any Executory Contract or Unexpired Lease shall result in the full release and satisfaction of any Cure Claims, Claims, or defaults, whether monetary or nonmonetary, including defaults of provisions restricting the change in control or ownership interest composition or any bankruptcy-related defaults, arising at any time on or prior to the

effective date of assumption. As such, the Plan provides that the Debtors will cure, or provide adequate assurance that the Debtors will promptly cure, defaults with respect to assumed Executory Contracts and Unexpired Leases. Accordingly, the Plan complies with section 1123(d) of the Bankruptcy Code.

Q. Section 1129(a)(2)—Debtor Compliance with the Bankruptcy Code.

56. The Debtors have complied with the applicable provisions of the Bankruptcy Code and, thus, satisfied the requirements of section 1129(a)(2) of the Bankruptcy Code. Specifically, each Debtor:

a. is eligible to be a debtor under section 109, and a proper proponent of the Plan under section 1121(a) of the Bankruptcy Code;

b. has complied with applicable provisions of the Bankruptcy Code, except as otherwise provided or permitted by orders of the Bankruptcy Court; and

c. complied with the applicable provisions of the Bankruptcy Code, including sections 1125 and 1126, the Bankruptcy Rules, the Local Rules, any applicable non-bankruptcy Law, rule and regulation, the Solicitation Motion Order, and all other applicable Law, in transmitting the Solicitation Packages, and related documents and notices, and in soliciting and tabulating the votes on the Plan.

57. The Debtors and their agents have participated in good faith and in compliance with the applicable provisions of the Bankruptcy Code with respect to the offering, issuance, and distribution of recoveries under the Plan and, therefore are not and, on account of such distributions, will not be liable at any time for the violation of any applicable Law, rule, or regulation governing the solicitation of acceptances or rejections of the Plan or distributions made pursuant to the Plan so long as such distributions are made consistent with and pursuant to the Plan.

R. Section 1129(a)(3)—Plan Proposed in Good Faith.

58. The Debtors and the Committee have proposed the Plan in good faith and not by any means forbidden by Law. In so determining, the Bankruptcy Court has examined the totality

of the circumstances surrounding the commencement of these Chapter 11 Cases, including the Plan, the Kirshbaum Declaration, the process leading to Confirmation, including negotiation of the global settlement and the overwhelming support of Holders of Claims voting in favor of the Plan, and the transactions to be implemented pursuant thereto. The Debtors' and the Committee's good faith is evident from the facts and the record of these Chapter 11 Cases, the Disclosure Statement, the hearing to conditionally approve the Disclosure Statement, and the record of the Combined Hearing and other proceedings held in these Chapter 11 Cases.

59. The Plan is the product of good-faith, arm's-length negotiations by and among the Debtors, the DIP Lenders, the Plan Sponsor, the Settlement Parties, the Committee, and other parties in interest. These Chapter 11 Cases were Filed, and the Plan was proposed, with the legitimate purpose of allowing the Debtors to implement the transactions in the Plan and the restructuring transactions provided therein. The Plan itself and the process leading to its formulation provide independent evidence of the Debtors', the Committee's, and such other parties' good faith, serve the public interest, and assure fair treatment of Holders of Claims, Intercompany Interests, Equity, and Interests. Consistent with the overriding purpose of chapter 11, the Debtors Filed the Chapter 11 Cases with the belief that the Debtors were in need of reorganization, and the Plan was negotiated and proposed with the intention of accomplishing a successful reorganization and maximizing stakeholder value and for no ulterior purpose. Accordingly, the requirements of section 1129(a)(3) of the Bankruptcy Code are satisfied.

S. Section 1129(a)(4)—Payment for Services or Costs and Expenses.

60. The procedures set forth in the Plan for the Bankruptcy Court's review and ultimate determination of the fees and expenses to be paid by the Debtors in connection with these Chapter 11 Cases, or in connection with the Plan and incident to these Chapter 11 Cases, has been

approved by or is subject to the approval of the Court as reasonable. Accordingly, the Plan satisfies the requirements of section 1129(a)(4) of the Bankruptcy Code.

T. Section 1129(a)(5)—Directors, Officers, and Insiders.

61. Article 5.2 of the Plan provides that on the Effective Date the identities of the members of the Board of Reorganized HGE, to the extent known, will have been disclosed in the Plan Supplement. Accordingly, the Proponents have satisfied the requirements of section 1129(a)(5) of the Bankruptcy Code. To the extent section 1129(a)(5) applies to the Liquidating Trustee, the Proponents have satisfied the requirements of this provision by, among other things, disclosing the identity of the Liquidating Trustee in the Plan Supplement.

U. Section 1129(a)(6)—No Rate Changes.

62. The Plan proposes no rate change subject to the jurisdiction of any governmental regulatory commission. Therefore, section 1129(a)(6) of the Bankruptcy Code is not applicable to these Chapter 11 Cases.

V. Section 1129(a)(7)—Best Interest of Creditors.

63. The liquidation analysis attached as Exhibit B to the Disclosure Statement, attached to the Corwen Declaration, and the other evidence related thereto, including the Corwen Declaration, in support of the Plan that was proffered, prior to, or in connection with the Combined Hearing: (a) are reasonable, persuasive, credible, and accurate as of the dates such analysis or evidence was prepared, presented, or proffered; (b) utilize reasonable and appropriate methodologies and assumptions; (c) have not been controverted by other evidence; and (d) establish that Holders of Allowed Claims and Interests in each Class will recover at least as much under the Plan on account of such Claim or Interest, as of the Effective Date, as such Holder would receive if the Debtors were liquidated under chapter 7 of the Bankruptcy Code. As a result, the

Debtors have demonstrated that the Plan is in the best interests of their creditors, and the Plan satisfies the requirements of section 1129(a)(7) of the Bankruptcy Code.

W. Section 1129(a)(8)—Acceptance by Certain Classes.

64. Classes 6 and 7 constitute the Unimpaired Classes, each of which is conclusively presumed to have accepted the Plan in accordance with section 1126(f) of the Bankruptcy Code. Classes 1, 2, 3, 4, 5 and 8 are Impaired and are entitled to vote to accept or reject the Plan. Classes 9, 10, and 11 are not entitled to vote and are Impaired and deemed to reject the Plan. As evidenced by the Voting Report, all of the Holders of Claims in Classes 1, 2, 3, 4, and 5 voted unanimously to accept the Plan.

65. Class 8 is Impaired and has voted to reject the Plan, meaning the meaning that the requirements of Bankruptcy Code section 1129(a)(8) have not been met, but the Court will approve the Plan over the rejection of Class 8, subject to further protections specified in Bankruptcy Code section 1129(b), as discussed below.

X. Section 1129(a)(9)—Treatment of Claims Entitled to Priority Under Section 507(a) of the Bankruptcy Code.

66. The treatment of Allowed Administrative Claims, Professional Fee Claims, Priority Tax Claims, and Other Priority Claims under Article 3 of the Plan satisfies the requirements of, and complies in all respects with, section 1129(a)(9) of the Bankruptcy Code.

Y. Section 1129(a)(10)—Acceptance by At Least One Impaired Class.

67. As evidenced by the Voting Report, the Holders of Claims in Class 1, 2, 3, 4, and 5 are Impaired and voted to accept the Plan by the requisite numbers and amounts of Claims, as determined without including any acceptance of the Plan by any insider (as that term is defined in section 101(31) of the Bankruptcy Code), as specified under the Bankruptcy Code. Accordingly, the requirements of section 1129(a)(10) of the Bankruptcy Code are satisfied.

Z. Section 1129(a)(11)—Feasibility.

68. The evidence supporting Confirmation of the Plan proffered or adduced by the Proponents at, or prior to, the Combined Hearing, or in the Kirshbaum Declaration Filed in connection therewith (a) is reasonable, persuasive, credible, and accurate as of the dates such analysis or evidence was prepared, presented, or proffered; (b) utilizes reasonable and appropriate methodologies and assumptions; (c) has not been controverted by other evidence; (d) establishes that the Plan is feasible and Confirmation is not likely to be followed by the liquidation, or the need for further financial reorganization, of Reorganized HGE or any successor to the Reorganized HGE under the Plan, except as provided in the Plan; and (e) establishes that sufficient funds will be available to satisfy the requirements of the global settlement and the Plan. Accordingly, the Plan satisfies the requirements of section 1129(a)(11) of the Bankruptcy Code.

AA. Section 1129(a)(12)—Payment of Fees.

69. Article 3.4 of the Plan provides that all fees due and payable pursuant to section 1930 of Title 28 of the United States Code ("**Statutory Fees**") shall be paid by each of the Debtors, Reorganized HGE, Guidepost Global, or the Liquidating Trustee, as applicable, until the earliest of the applicable Chapter 11 Case being converted, dismissed, or closed. Accordingly, the Plan satisfies the requirements of section 1129(a)(12) of the Bankruptcy Code.

BB. Section 1129(a)(13)—Continuation of Retiree Benefits.

70. The Debtors do not have any obligations to pay retiree benefits (as defined in section 1114 of the Bankruptcy Code). Therefore, section 1129(a)(13) of the Bankruptcy Code is not applicable to these Chapter 11 Cases and the Plan.

CC. 1129(a)(14), (15), and (16)—Non-Applicability of Certain Sections.

71. Sections 1129(a)(14), 1129(a)(15), and 1129(a)(16) of the Bankruptcy Code do not apply to these Chapter 11 Cases. The Debtors owe no domestic support obligations, are not individuals, and are not nonprofit corporations.

DD. Section 1129(b)—"Cram Down" Requirements.

72. Notwithstanding the fact that the requirements of section 1129(a)(8) have not be met, the Plan may be confirmed pursuant to section 1129(b) of the Bankruptcy Code because the Proponents have demonstrated by a preponderance of the evidence that the Plan (a) satisfies all of the other requirements of section 1129(a) of the Bankruptcy Code and (b) does not "discriminate unfairly" and is "fair and equitable" with respect to the Rejecting Classes (defined below).

73. Based upon the evidence proffered, adduced, and presented by the Proponents prior to or at the Combined Hearing, the Plan does not "discriminate unfairly" against any Holders of Claims in Class 8 (General Unsecured Claims), Class 9 (Intercompany Claims), Class 10 (Equity), or Class 11 (Subsidiary Equity Interests) (collectively, the "**Rejecting Classes**"), as required by section 1129(b)(1) of the Bankruptcy Code, because all similarly situated Holders of Claims and Interests will receive substantially similar treatment, and to the extent the Plan treats any Classes differently, there are valid business, legal, and factual reasons to do so.

74. The Plan is also "fair and equitable" with respect to each Rejecting Class. The Plan has been proposed in good faith, is reasonable, and meets the requirements that (a) no Holder of any Claim or Interest that is junior to each Rejecting Class will receive or retain any property under the Plan on account of such junior Claim or Interest and (b) no Holder of a Claim in a Class senior to any Rejecting Class is receiving more than 100% on account of its Claim.

75. Thus, the Plan satisfies the requirements of section 1129(b) of the Bankruptcy Code and may therefore be confirmed despite the fact that not all Impaired Classes have voted to accept the Plan.

EE. Section 1129(c)—Only One Plan.

76. The Plan (including previous versions thereof) is the only chapter 11 plan Filed in each of these Chapter 11 Cases and, accordingly, satisfies section 1129(c) of the Bankruptcy Code.

FF. Section 1129(d)—Principal Purpose of the Plan.

77. As evidenced by its terms, the principal purpose of the Plan is not the avoidance of taxes or the avoidance of the application of section 5 of the Securities Act. Accordingly, the requirements of section 1129(d) of the Bankruptcy Code have been satisfied.

GG. Section 1129(e)–Not Small Business Cases.

78. The Chapter 11 Cases are not small business cases, and accordingly, section 1129(e) of the Bankruptcy Code does not apply to the Chapter 11 Cases.

HH. Section 1125(e)—Good Faith Solicitation.

79. The Debtors and their agents have solicited and tabulated votes on the Plan and have participated in the activities described in section 1125 of the Bankruptcy Code fairly, in good faith within the meaning of section 1125(e). The Debtors, the Committee, and the 1125(e) Exculpation Parties have acted in "good faith" within the meaning of section 1125(e) of the Bankruptcy Code and in compliance with the applicable provisions of the Bankruptcy Code in connection with all of their respective activities relating to support of the Plan and Consummation, including, among other things, the issuance of the Reorganized HGE Common Stock and the solicitation of acceptances of the Plan, as applicable, and are entitled to the protections afforded by section 1125(e) of the Bankruptcy Code and all other applicable protections and rights provided for in the Plan and this Confirmation Order.

II. Satisfaction of Confirmation Requirements.

80. Based on the foregoing, the Plan satisfies the requirements for Confirmation set forth in section 1129 of the Bankruptcy Code.

JJ. Likelihood of Satisfaction of Conditions Precedent to the Effective Date.

81. The Plan shall not become effective unless and until the conditions set forth in Article 11.2 have been satisfied or waived in accordance with Article 11.3 of the Plan. Each of the conditions precedent to the Effective Date has been or is reasonably likely to be satisfied or, as applicable, waived in accordance with the Plan.

KK. Implementation.

82. All documents necessary to implement the Plan, the global settlement, and the transactions contemplated therein, including those contained in the Plan Supplement, and all other relevant and necessary or desirable documents have been negotiated in good faith and at arm's-length, are in the best interests of the Debtors, and shall, upon completion of documentation and execution, be valid, binding, and enforceable agreements, not avoidable and not in conflict with any federal, state, or foreign Law. The documents and agreements are essential elements of the Plan, and entry into and consummation of the transactions contemplated by each such document or agreement are in the best interests of the Debtors, the Estates, and the Holders of Claims, Intercompany Interests, Equity, and Interests. The Debtors have exercised reasonable business judgment in determining which documents and agreements to enter into and have provided sufficient and adequate notice of such documents and agreements. The Debtors are authorized to take any action reasonably necessary or appropriate to consummate such agreements and the transactions contemplated thereby.

LL. Disclosure of Material Facts.

83. The Debtors have disclosed all material facts regarding the Plan, including: (a) the method and manner of distributions under the Plan; (b) the adoption, execution, and implementation of the other matters provided for in the Plan, including those involving corporate action to be taken by or required of the Debtors or Reorganized HGE, as applicable; (c) the adoption, execution, and implementation of the Liquidating Trust Agreement and the identity of the Liquidating Trustee; (d) the exception under section 1146(a) of the Bankruptcy Code; (e) the Debtors' Retained Causes of Action; and (f) the adoption, execution, and delivery of all contracts, leases, instruments, securities, releases, indentures, and other agreements related to any of the foregoing.

MM. Good Faith.

84. The Proponents and their respective directors, officers, management, counsel, advisors, and other agents, together with the Plan Sponsor, have proposed the Plan in good faith, with the legitimate and honest purpose of maximizing the value of the Estates for the benefit of their stakeholders. The Plan accomplishes this goal. Accordingly, the Debtors, the Committee, and Reorganized HGE, as applicable, and their respective officers, directors, and advisors have been, are, and will continue to act in good faith if they proceed to: (a) consummate and implement the Plan, the Liquidating Trust Agreement, and all agreements, settlements, transactions, and transfers contemplated thereby; and (b) take the actions authorized and directed by this Confirmation Order and the Plan to reorganize the Debtors' business and effectuate the documents and transactions related thereto.

NN. The Liquidating Trust.

85. As set forth in Article 4.3 of the Plan, on the Effective Date, the Debtors and the Liquidating Trustee shall enter into the Liquidating Trust Agreement and the Liquidating Trust

Assets shall be deemed to have transferred, assigned, and vested in the Liquidating Trust irrevocably and automatically, free and clear of all Claims, Liens, interests, charges, and other encumbrances. The transfers contemplated under the Plan from the Debtors to the Liquidating Trust shall be exempt from any stamp, real estate transfer, mortgage reporting, sales, use, or other similar tax. On and after the Effective Date, the Liquidating Trustee shall carry out the Liquidating Trust functions on behalf of the Liquidating Trust as set forth in the Liquidating Trust Agreement. The Liquidating Trust shall be administered and controlled by the Liquidating Trustee as set forth in the Plan and the Liquidating Trust Agreement.

86. On and after the Effective Date, except as otherwise provided in the Plan, the Liquidating Trustee shall be deemed the owner of all Liquidating Trust Assets, with full power and authority to prosecute the Debtors' Retained Causes of Action and to use, acquire, or dispose of property and compromise or settle any Claims, Interests, or Causes of Action constituting Liquidating Trust Assets without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules, except as otherwise provided in the Liquidating Trust Agreement.

OO. Vesting of Reorganized HGE Assets in Reorganized HGE.

87. Except as otherwise provided in the Plan, this Confirmation Order, the Plan Supplement, the Liquidating Trust Agreement, or any agreement, instrument, or other document incorporated therein or entered into in connection with or pursuant to the Plan or the Plan Supplement, on the Effective Date, all Reorganized HGE Assets shall vest or revest in Reorganized HGE, free and clear of all Liens, Claims, interests, and encumbrances of any kind. On and after the Effective Date, except as otherwise specifically provided in the Plan, Reorganized HGE may operate its business and may use, acquire, or dispose of any and all of the Reorganized HGE Assets without supervision of or approval by the Bankruptcy Court and free of any restrictions of the

Bankruptcy Code or Bankruptcy Rules. For the avoidance of doubt, Reorganized HGE shall not be treated as being liable on any Claim that is discharged pursuant to the Plan.

ORDER

IT IS ORDERED, ADJUDGED, DECREED, AND DETERMINED THAT:

1. **Findings of Fact and Conclusions of Law.** The above findings of fact and conclusions of law, as well as any additional findings of fact and conclusions of law announced by the Bankruptcy Court at the Combined Hearing, are hereby incorporated in this Confirmation Order. To the extent that any finding of fact is determined to be a conclusion of law, it is deemed so, and vice versa.

2. **Disclosure Statement, Solicitation Packages, and Solicitation Procedures.** The Disclosure Statement, the Solicitation Packages, and the Solicitation Procedures are APPROVED on a final basis in all respects pursuant to section 1125 of the Bankruptcy Code.

3. **Confirmation of the Plan.** The Plan, attached hereto as **Exhibit A**, is approved in its entirety and CONFIRMED under section 1129 of the Bankruptcy Code. The terms of the Plan, the Plan Supplement, and the exhibits thereto are incorporated by reference into and are an integral part of this Confirmation Order; *provided* that, if there is any direct conflict between the terms of the Plan (including the Plan Supplement) and the terms of this Confirmation Order, the terms of this Confirmation Order shall control solely to the extent of such conflict.

4. The terms of the Plan, the Plan Supplement, the exhibits thereto, and this Confirmation Order shall be effective and binding as of the Effective Date on all parties in interest, including the Debtors, Reorganized HGE, Holders of Bridge CN-3 Secured Lender Claims, Holders of WTI Secured Lender Claims, Holders of CN-1 Note Claims, Holder of CN-2 Note Claims, Holders of CN-3 Note Claims, Holders of General Unsecured Claims, the Committee, the Liquidating Trust, and any and all Holders of Claims, Equity, or Interests (irrespective of whether

such Claims, Equity, or Interests are presumed to have accepted or rejected the Plan, as applicable), all Entities that are parties to or are subject to the settlements, compromises, releases, discharges, and injunctions described in the Plan, each Entity acquiring property under the Plan, and any and all non-Debtor parties to Executory Contracts and Unexpired Leases with the Debtors.

5. **Objections Overruled.** All objections (including any reservations of rights contained therein) to final approval of the Disclosure Statement or Confirmation of the Plan that have not been withdrawn, waived, or settled prior to entry of this Confirmation Order, or are not otherwise resolved as stated by the Debtors on the record of the Combined Hearing, are OVERRULED and DENIED on the merits and in their entirety, and all withdrawn objections are deemed withdrawn with prejudice.

6. All objections to final approval of the Disclosure Statement or Confirmation not Filed and served prior to the Objection Deadline set forth in the Combined Notice, if any, are deemed waived and shall not be considered by the Bankruptcy Court.

7. **Deemed Acceptance of Plan.** In accordance with section 1127 of the Bankruptcy Code and Bankruptcy Rule 3019, all Holders of Claims and Interests who voted to accept the Plan or who are conclusively presumed to accept the Plan are deemed to have accepted the Plan.

8. **No Action Required.** Under section 1142(b) of the Bankruptcy Code and any other comparable provisions under applicable Law, no action of the respective directors, equity holders, managers, or members of any of the Debtors is required to authorize any of the Debtors, the Liquidating Trustee, or Reorganized HGE, as applicable, to enter into, execute, deliver, File, adopt, amend, restate, consummate, or effectuate, as the case may be, the Plan and any contract, assignment, certificate, instrument, or other document to be executed, delivered, adopted, or amended in connection with the implementation of the Plan, including the Liquidating Trust

Agreement and Reorganized HGE's Corporate Documents; the appointment and election of the members of the Board of Reorganized HGE and the officers, directors, and/or managers of Reorganized HGE and Reorganized HGE Subsidiaries, as applicable; and the transfer of the Designated EB-5 Entities to Guidepost Global.

9. Subject to the terms of Article 4 of the Plan, the Debtors, Reorganized HGE, Guidepost Global, and the Liquidating Trustee, as applicable, are also authorized from and after the date of entry of this Confirmation Order to negotiate, execute, issue, deliver, implement, file, or record any contract, instrument, release, or other agreement or document or take any action necessary or appropriate to implement the transactions contemplated by the Plan.

10. **Binding Effect.** Subject to Article 13 of the Plan and notwithstanding Bankruptcy Rules 3020(e), 6004(h), or 7062 or otherwise, upon the occurrence of the Effective Date, the terms of the Plan (including, for the avoidance of doubt, the documents contained in the Plan Supplement) shall be immediately effective and enforceable and deemed binding upon the Debtors, the Committee, Reorganized HGE, the Liquidating Trust, any and all Holders of Claims against or Interests in the Debtors (irrespective of whether such Holders have, or are deemed to have accepted the Plan), all Entities that are parties to or are subject to the settlements, compromises, releases, discharges, and injunctions described in the Plan, each Entity acquiring property under the Plan, and any and all non-Debtor parties to Executory Contracts and Unexpired Leases with the Debtors. All Claims and Interests shall be as fixed, adjusted, or compromised, as applicable, pursuant to the Plan regardless of whether any Holder of a Claim or Interest has voted on the Plan.

11. **Vesting of Assets in Reorganized HGE and the Liquidating Trust.** Except as otherwise provided in the Plan, the Plan Supplement, or this Confirmation Order, or any

agreement, instrument, or other document incorporated in, or entered into in connection with or pursuant to, the Plan or Plan Supplement, on the Effective Date, all Reorganized HGE Assets shall vest in Reorganized HGE free and clear of all Liens, Claims, interests, and encumbrances (except Liens securing Other Secured Claims that are Reinstated pursuant to the Plan, as applicable). On the Effective Date, the Liquidating Trust Assets shall vest or deem to be vested in the Liquidating Trust free and clear of all Liens, Claims, interests, and encumbrances (except Liens securing Other Secured Claims that are Reinstated pursuant to the Plan, as applicable). On and after the Effective Date, except as otherwise provided herein or in the Plan, Reorganized HGE and the Liquidating Trust, as applicable and relevant, may operate their business and may use, acquire, or dispose of property and compromise or settle any Claims, Interests, or Causes of Action without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules in all respects.

12. **Effectiveness of All Actions.** All actions contemplated by the Plan are hereby effective and authorized to be taken on, prior to, or after the Effective Date, as applicable, under this Confirmation Order, without further application to, or order of the Bankruptcy Court, or further action by the respective officers, directors, managers, members, or equity holders of the Debtors, Reorganized HGE, Guidepost Global, and the Liquidating Trustee and with the effect that such actions had been deemed taken by unanimous action of such officers, directors, managers, members, or equity holders.

13. **Release, Exculpation, Discharge, and Injunction Provisions.** The release, exculpation, discharge, and injunction provisions embodied in the Plan, including for the avoidance of doubt, those contained in Articles 10.1 through 10.5 of the Plan, are incorporated herein in their entirety, are hereby approved and authorized in their entirety, and shall be

immediately effective and binding on the Effective Date on all Persons and Entities to the extent provided in the Plan, without further order or action by this Bankruptcy Court.

14. **Preservation of Causes of Action.** In accordance with section 1123(b) of the Bankruptcy Code, but subject to Article 10 of the Plan, Reorganized HGE shall retain and may enforce all rights to commence and pursue, as appropriate, any and all Retained Causes of Action constituting Reorganized HGE Assets and the Liquidating Trust shall retain and may enforce all rights to commence and pursue, as appropriate, any and all Retained Causes of Action constituting Liquidating Trust Assets, in each case whether arising before or after the Petition Date. Reorganized HGE's and the Liquidating Trustee's, rights, as applicable, to commence, prosecute, or settle such Retained Causes of Action shall be preserved notwithstanding the occurrence of the Effective Date, other than the Causes of Action released or exculpated under the Plan (including, without limitation, by the Debtors) pursuant to the releases and exculpations contained in the Plan, including in Article 10 of the Plan, which shall be deemed released and waived by the Debtors, their Estates, Reorganized HGE, and the Liquidating Trust as of the Effective Date.

15. **No Successor Liability.** Except as otherwise expressly set forth in the Plan, to the fullest extent permitted by applicable laws, Reorganized HGE and Plan Sponsor and its and their Related Parties shall have no have liability, including without limitation, successor liability, arising from or in connection with the Plan, this Order or the issuance of the Reorganized HGE Common Stock or the transfer of Reorganized HGE Assets contemplated in the Plan.

16. **Executory Contracts and Unexpired Leases.** The provisions governing the treatment of Executory Contracts and Unexpired Leases set forth in Article 9 of the Plan (including the procedures regarding the resolution of any and all disputes concerning the assumption,

assumption and assignment, Cure Claims, or rejection, as applicable, of such Executory Contracts and Unexpired Leases) shall be, and hereby are, approved in their entirety, except as stated herein.

17. On the Effective Date, except as otherwise provided in the Plan and Plan Supplement, all Executory Contracts or Unexpired Leases not otherwise assumed or rejected (to the extent applicable) will be deemed rejected by Reorganized HGE and/or Reorganized HGE Subsidiaries in accordance with the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code, other than those that: (a) have been identified in the Plan Supplement; (b) have been previously assumed by the Debtors pursuant to a Final Order prior to the Effective Date; or (c) are the subject of a motion to assume or assume and assign that is pending as of the Effective Date.

18. Unless a party to an Executory Contract or Unexpired Lease or a Transferred Executory Contract / Unexpired Lease has objected no later than the objection deadline specified in the applicable assumption motion or Plan to the Cure Claim amounts and any assumption or assumption and assignment of such Executory Contract or Unexpired Lease identified in the Plan Supplement and any amendments thereto, as applicable, the Debtors, Reorganized HGE, Plan Sponsor, Guidepost Global, CEA, or TNC, as applicable, shall pay such Cure Claim amounts in accordance with the terms of the Plan or as otherwise agreed between the Debtors and the counterparty to each such assumed or assumed and assigned Executory Contract or Unexpired Lease or Transferred Executory Contract / Unexpired Lease. The assumption or assumption and assignment of any Executory Contract or Unexpired Lease, pursuant to the Plan or otherwise, shall result in the full release and satisfaction of any Claims or defaults, whether monetary or nonmonetary, including relating to such assumption and assignment, defaults of provisions relating to any anti-assignment provisions or restricting the change in control or ownership interest

composition or other bankruptcy-related defaults, arising under any assumed Executory Contract or Unexpired Lease at any time prior to the effective date of assumption or assumption and assignment. Any disputed Cure Claim amounts shall be determined in accordance with the procedures set forth in Articles 8.1 and 9.2 of the Plan, and applicable bankruptcy and non-bankruptcy law. For the avoidance of doubt, any Executory Contract or Unexpired Lease assumed or assumed and assigned pursuant to the Plan or otherwise may not be terminated on account of such assumption or assumption and assignment or on account of the Plan, the transactions contemplated therein, or any change of control or ownership interest composition that may occur at any time before or on the Effective Date. Each Executory Contract or Unexpired Lease assumed or assumed and assigned pursuant to the Plan shall revest in, and be fully enforceable by, the applicable assignee in accordance with its terms, including in accordance with any amendments executed by the Debtors and the counterparties to the applicable Executory Contract or Unexpired Lease during these Chapter 11 Cases and effective upon the assumption by the Debtors, except as modified by the provisions of the Plan, this Confirmation Order, or any order of this Bankruptcy Court authorizing and providing for its assumption; *provided* that, prior to the Effective Date and in connection with such assumption, any such terms that are rendered unenforceable by the provisions of the Plan or the Bankruptcy Code shall remain unenforceable solely in connection therewith.

19. The Debtors' determinations regarding the assumption, assumption and assignment, or rejection of Executory Contracts and Unexpired Leases are based on and within the sound business judgment of the Debtors, are necessary to the implementation of the Plan, and are in the best interests of the Debtors, their Estates, Holders of Claims or Interests, and other parties in interest in these Chapter 11 Cases. This Confirmation Order shall constitute a Final Order

approving the assumptions, assumptions and assignments, and rejections of the Executory Contracts and Unexpired Leases as set forth in the Plan and the Executory Contracts and Unexpired Leases List pursuant to sections 365(a) and 1123 of the Bankruptcy Code.

20. **D&O Insurance Policies.** On the Effective Date, the Debtors shall transfer and assign all the Debtors' rights and interests in the D&O Insurance Policies to the Liquidating Trust for the benefit of the Liquidating Trust Beneficiaries; *provided*, *however*, that each of the D&O Insurance Policies and any agreements, documents, or instruments relating thereto issued to or entered into by the Debtors prior to the Petition Date shall not be considered Executory Contracts and shall neither be assumed nor rejected by the Debtors; *provided*, *further*, *however*, that to the extent a court of competent jurisdiction determines that any D&O Insurance Policy is an Executory Contract, such D&O Policy shall be assumed by Debtors and assigned to the Liquidating Trust as of the Effective Date and such assumption and assignment is approved pursuant to section 365 of the Bankruptcy Code. No payments are required to cure any defaults of the Debtors or Reorganized HGE existing as of the date of entry of this Confirmation Order with respect to the D&O Insurance Policies. Notwithstanding the foregoing, neither the Plan Sponsor nor Reorganized HGE shall have any obligations or personal or direct or indirect liability whatsoever in connection with any the foregoing.

21. Nothing in the Plan, the Plan Supplement, the Confirmation Order, or any other order of the Bankruptcy Court, (a) alters, modifies, or otherwise amends the terms and conditions of (or the coverage provided by) the D&O Insurance Policies or (b) alters or modifies the duty, if any, that the insurers or third-party administrators pay claims covered by the D&O Insurance Policies.

DEBTORS EXHIBIT 11
Page 46 of 62

22. **Plan Supplement.** The Plan Supplement contains the following documents (each as defined in the Plan): (a) Reorganized HGE Corporate Documents and identities of the proposed directors and officers of Reorganized HGE and HGE Subsidiaries; (b) cancelled Equity Interests; (c) schedule of Designated EB-5 Entities; (d) Schedule of Debtors' Retained Causes of Action; (e) Liquidating Trust Agreement and the identity of the Liquidating Trustee; (f) schedule of the Transferred Executory Contracts / Unexpired Leases; (g) schedule of the Reorganized HGE Contracts and Leases; (h) schedule of Reorganized HGE Assets; (i) list of Reorganized HGE Subsidiaries; (j) identity and compensation of insiders employed or retained by Reorganized HGE Subsidiaries; and (k) election of subscription option.

23. The Proponents reserve the right to alter, amend, modify, or supplement any document in the Plan Supplement in accordance with the Plan at any time before the Effective Date of the Plan or any such other date as may be provided for by the Plan or by order of the Bankruptcy Court. Notwithstanding anything in this Confirmation Order, the documents included in the Plan Supplement, whether filed by the Debtors prior to or after the Combined Hearing, remain subject in all respects to the consent, approval, and similar rights contained in the Plan.

24. **Issuance of Reorganized HGE Common Stock.** On the Effective Date, 1,000 shares of Reorganized HGE Common Stock representing 100% of the equity of Reorganized HGE, shall be issued to the Plan Sponsor or an entity designated by the Plan Sponsor, in consideration for the Plan Sponsor Consideration and to the Senior DIP Lender, to the extent that it exercises the Subscription Option.

25. The Reorganized HGE Common Stock shall be free and clear of all Liens, Claims, interests, and encumbrances of any kind. All the shares of Reorganized HGE Common Stock issued pursuant to the Plan shall be duly authorized, validly issued, fully paid, and non-assessable.

On the Effective Date, none of the Reorganized HGE Common Stock will be listed on a national securities exchange. Reorganized HGE may take all necessary actions, if applicable, after the Effective Date to suspend any requirement to (a) be a reporting company under the Securities Exchange Act, and (b) file reports with the Securities and Exchange Commission or any other entity or party.

26. **Establishment of the Liquidating Trust, Appointment of the Liquidating Trustee, and Approval of the Liquidating Trust Agreement.** On the Effective Date, as set forth in Article 4.3 of the Plan, John Madden shall be appointed the Liquidating Trustee, the Debtors and the Liquidating Trustee shall enter into the Liquidating Trust Agreement, and the Liquidating Trust Assets shall be assigned to, and vest in, the Liquidating Trust automatically without further action by any Person, free and clear of all Claims, Liens, and Interests, and such transfer shall be exempt from any stamp, real estate transfer, mortgage reporting, sales, use, or other similar tax. Under no circumstance shall the Debtors or Reorganized HGE or any other party be required to contribute any additional assets to the Liquidating Trust other than the Liquidating Trust Assets. The Liquidating Trustee shall be the exclusive administrator of the assets of the Liquidating Trust (including the Liquidating Trust Assets) for purposes of section 1123(b)(3)(B) of the Bankruptcy Code with respect to any matters involving Class 8 General Unsecured Claims under the Plan for purposes of carrying out the Liquidating Trustee's duties under Liquidating Trust Agreement. For the avoidance of doubt, the administration of the Liquidating Trust and fees and expenses of the Liquidating Trust shall be at the sole expense of the Liquidating Trust.

27. **Cancelation of Existing Securities, Agreements, and Interests.** On the Effective Date, except to the extent otherwise provided in the Plan or this Confirmation Order, all notes, instruments, certificates, credit agreements, and other documents evidencing Claims, Interests or

Equity shall be canceled, and the obligations of the Debtors or Reorganized HGE thereunder or in any way related thereto shall be discharged and deemed satisfied in full, released, canceled, discharged, and of no force and effect, without any need for further action or approval by the Bankruptcy Court for a Holder to take further action, and the Debtors or Reorganized HGE shall have no duty, obligation, or liability thereunder except as provided in the Plan and this Confirmation Order; *provided*, *however*, that the Subsidiary Equity Interests in the Designated EB-5 Entities will not be retired, cancelled, extinguished and discharged and will be transferred to Guidepost Global in accordance with the Plan and Confirmation Order.

28. Holders of, or parties to, such canceled instruments, Claims, Equity, or Interests, and other documentation will have no rights arising from or relating to such instruments, Interests, and other documentation, or the cancellation thereof, except the rights provided for or reserved pursuant to the Plan. Notwithstanding anything to the contrary herein, but subject to any applicable provisions of Article 4.9 of the Plan.

29. **Designation and Transfer of EB-5 Entities**. The Debtors shall designate certain EB-5 Entities (but not their assets unless otherwise provided) in the Plan Supplement to be transferred to Guidepost Global. On the Effective Date, in consideration for Guidepost Global funding the Junior DIP Loan and contributing the Guidepost Global Assets, the Debtors will transfer the Designated EB-5 Entities (but not their assets, except as otherwise set forth in the Plan Supplement) and the Subsidiary Equity Interests in the Designated EB-5 Entities to Guidepost Global free and clear of all liens, Claims, encumbrances, and other interests in the Designated EB-5 Entities.

30. **Exemption from Registration Requirements.** Pursuant to section 1145 of the Bankruptcy Code, or, to the extent that section 1145 of the Bankruptcy Code is either not permitted

or not applicable, section 4(a)(2) of the Securities Act, Regulation D promulgated thereunder, Regulation S under the Securities Act, and/or other available exemptions from registration, the offering, issuance, and distribution of Reorganized HGE Common Stock, in each case, as contemplated herein shall be exempt from, among other things, the registration requirements of section 5 of the Securities Act and any other applicable U.S. federal, state, or local Laws requiring registration prior to the offering, issuance, distribution, or sale of securities.

31. The Reorganized HGE Common Stock to be issued under the Plan on account of Allowed Claims in accordance with, and pursuant to, section 1145 of the Bankruptcy Code will be freely transferable under the Securities Act by the recipients thereof, subject to: (a) the provisions of section 1145(b)(1) of the Bankruptcy Code relating to the definition of an underwriter in section 1145(b) of the Bankruptcy Code and compliance with any applicable securities laws and the rules and regulations of the SEC or state or local securities laws, if any, applicable at the time of any future transfer of such Securities or instruments; and (b) any restrictions on the transferability of such Reorganized HGE Common Stock in the Corporate Documents and any other applicable regulatory approvals.

32. Any Reorganized HGE Common Stock that may be issued pursuant to the exemption from registration set forth in section 4(a)(2) of the Securities Act, Regulation D or Regulation S promulgated thereunder, and/or other available exemptions from registration of Securities will be considered "restricted securities" under the federal securities laws, will bear customary legends and transfer restrictions, and may not be transferred except pursuant to an effective registration statement or under an available exemption from the registration requirements of the Securities Act or any similarly applicable exemption under state or local securities laws and

will be further subject to any restrictions on the transferability of such Reorganized HGE Common Stock and any other applicable regulatory approvals.

33. **Section 1146(a) Exemption.** To the fullest extent permitted by section 1146(a) of the Bankruptcy Code, any transfers (whether from a Debtor to Reorganized HGE, the Liquidating Trust, or to any other Person) of property under the Plan or pursuant to: (a) the issuance, distribution, transfer, or exchange of any debt, equity Security, or other interest in the Debtors or Reorganized HGE including the Reorganized HGE Common Stock, (b) the transactions contemplated in the Plan; (c) the creation, modification, consolidation, termination, refinancing, and/or recording of any mortgage, deed of trust, or other security interest, or the securing of additional indebtedness by such or other means; (d) the making, assignment, or recording of any lease or sublease; (e) the grant of collateral as security for Reorganized HGE's obligations; or (f) the making, delivery, or recording of any deed or other instrument of transfer under, in furtherance of, or in connection with, the Plan, including any deeds, bills of sale, assignments, or other instrument of transfer executed in connection with any transaction arising out of, contemplated by, or in any way related to the Plan, shall not be subject to any document recording tax, stamp tax, conveyance fee, intangibles or similar tax, mortgage tax, real estate transfer tax, personal property transfer tax, sales or use tax, mortgage recording tax, Uniform Commercial Code filing or recording fee, regulatory filing or recording fee, or other similar tax or governmental assessment, and upon entry of this Confirmation Order, the appropriate state or local governmental officials or agents shall forego the collection of any such tax or governmental assessment and accept for filing and recordation any of the foregoing instruments or other documents without the payment of any such tax, recordation fee, or governmental assessment. All filing or recording officers (or any other Person with authority over any of the foregoing), wherever located and by

whomever appointed, shall comply with the requirements of section 1146(a) of the Bankruptcy Code, shall forego the collection of any such tax or governmental assessment, and shall accept for filing and recordation any of the foregoing instruments or other documents without the payment of any such tax or governmental assessment.

34. **Distributions.** The procedures governing distributions in Article 7 of the Plan shall be, and hereby are, approved in their entirety. Except as otherwise set forth in the Plan, the Liquidating Trustee, as applicable, shall make all distributions required under the Plan. The timing of distributions required under the Plan or this Confirmation Order shall be made in accordance with, and as set forth in, the Plan or this Confirmation Order, as applicable.

35. **Subordination.** The allowance, classification, and treatment of all Allowed Claims and Allowed Interests and the respective distributions and treatments under the Plan take into account and conform to the relative priority and rights of the Claims and Interests in each Class in connection with any contractual, legal, and equitable subordination rights relating thereto, whether arising under general principles of equitable subordination, section 510(b) of the Bankruptcy Code, or otherwise. Pursuant to section 510 of the Bankruptcy Code, the Liquidating Trust reserves the right to re-classify or seek the reclassification of any Allowed Claim or Allowed Interest in accordance with any contractual, legal, or equitable subordination relating thereto; *provided*, *however*, that the Liquidating Trust may not re-classify or seek the reclassification of the Allowed Claims included in Class 4 (CN-2 Note Claims) and Class 5 (CN-3 Note Claims).

36. **Release of Liens.** Except as otherwise provided in the Plan, this Confirmation Order, or any contract, instrument, release, or other agreement or document created or entered into, in each case, pursuant to the Plan, on the Effective Date and concurrently with the applicable distributions made pursuant to the Plan all mortgages, deeds of trust, Liens, pledges, or other

security interests against any property of the Estates shall be fully released and discharged, and all of the right, title, and interest of any holder of such mortgages, deeds of trust, Liens, pledges, or other security interests shall revert to Reorganized HGE or the Liquidating Trust, as applicable, as set forth in Article 4.10 of the Plan.

37. Any Holder of such Secured Claim shall be authorized and directed to release any collateral or other property of any Debtor (including any cash collateral and possessory collateral) held by such Holder (and the applicable agents for such Holder), and to take such actions as may be reasonably requested by Reorganized HGE or the Liquidating Trustee to evidence the release of such Liens and/or security interests, including the execution, delivery, and filing or recording of such releases. The presentation or filing of this Confirmation Order to or with any federal, state, provincial, or local agency, records office, or department shall constitute good and sufficient evidence of, but shall not be required to effect, the termination of such Liens.

38. To the extent that any Holder of a Secured Claim that has been satisfied or discharged in full pursuant to the Plan, or any agent for such Holder, has filed or recorded publicly any Liens and/or security interests to secure such Holder's Secured Claim, then as soon as practicable on or after the Effective Date, such Holder (or the agent for such Holder) shall take any and all steps reasonably requested by the Debtors, the Liquidating Trustee, or Reorganized HGE that are necessary or desirable to record or effectuate the cancelation and/or extinguishment of such Liens and/or security interests, including the making of any applicable filings or recordings, and Reorganized HGE or the Liquidating Trustee, as applicable, shall be entitled to make any such filings or recordings on such Holder's behalf.

39. The provisions setting forth the release of Liens are appropriate, fair, equitable, and reasonable, and are in the best interests of the Debtors, the Estates, and Holders of Claims and Interests, and are approved in their entirety.

40. **Provisions Regarding Governmental Units.** Subject to the requirements applicable to Governmental Units set forth in the Bar Date Order, nothing in the Plan or this Confirmation Order shall effect a release of any claim by any Governmental Unit or any state and local authority whatsoever, including, without limitation, any claim arising under the Internal Revenue Code, the environmental Laws, or any criminal Laws of the United States or any state or local authority against any party or Person, nor shall anything in the Plan or this Confirmation Order enjoin the United States or any state or local authority from bringing any claim, suit, action, or other proceedings against any party or Person for any liability of such Persons whatsoever, including, without limitation, any claim, suit, or action arising under the Internal Revenue Code, the environmental Laws, or any criminal Laws of the United States or any state or local authority against such persons, nor shall anything in the Plan or this Confirmation Order exculpate any party or Person from any liability to any Governmental Unit or any state and local authority whatsoever, including any liabilities arising under the Internal Revenue Code, the environmental Laws, or any criminal Laws of the United States or any state or local authority against any party or Person.

41. **Provision Regarding the Global Settlement.** The Plan incorporates and implements a global settlement, a compromise and settlement of numerous issues and disputes between and among the Debtors, the Committee, and Settlement Parties, and is designed to achieve a reasonable and effective resolution of the Chapter 11 Cases. Except as otherwise expressly set forth herein or in the Plan, this global settlement constitutes a settlement of all potential issues and Claims between and among the Debtors, the Committee, and Settlement Parties. For the avoidance

of doubt, pursuant to the global settlement, all Settlement Parties and the Girns shall be deemed to waive their distributions or other treatment under the Plan on account of their Claims or Interests, if any

42. **Compromise of Controversies.** In accordance with section 1123(b)(3)(A) of the Bankruptcy Code, and in consideration for the distributions and other benefits, including releases, provided under the Plan and with the support of the various creditors, stakeholders, and other parties in interest, including the Committee, the DIP Lenders, and the Settlement Parties, the provisions of the Plan constitute a good faith compromise and settlement of all Claims, Interests, Causes of Action, and controversies released, settled, compromised, or otherwise resolved under the Plan. Those settlements and compromises, including the global settlement, are fair, equitable, and reasonable, and the entry of this Confirmation Order constitutes approval of such settlements and compromises under Bankruptcy Rule 9019.

43. **Approval of Consents and Authorization to Take Acts Necessary to Implement the Plan.** This Confirmation Order shall constitute all authority, approvals, and consents required, if any, by the laws, rules, and regulations of all states and any other governmental authority with respect to the implementation or consummation of the Plan and any documents, instruments, or agreements, and any amendments or modifications thereto, and any other acts and transactions referred to in or contemplated by the Plan, the Plan Supplement, the Disclosure Statement, and any documents, instruments, securities, or agreements, and any amendments or modifications thereto. The Proponents are authorized to consummate the Plan after the entry of this Confirmation Order subject to satisfaction or waiver (by the required parties) of the conditions precedent to Consummation set forth in Article 11 of the Plan.

44. **Professional Compensation.** All requests for payment of Professional Fee Claims for services rendered and reimbursement of expenses incurred prior to the Confirmation Date must be Filed no later than forty-five (45) days after the Effective Date. The Bankruptcy Court shall determine the Allowed amounts of such Professional Fee Claims in accordance with the procedures established by the Bankruptcy Court.

45. Upon the Confirmation Date, any requirement that Professionals comply with sections 327 through 331, 363, and 1103 of the Bankruptcy Code in seeking retention or compensation for services rendered after such date shall terminate, and the Debtors, Reorganized HGE, and the Liquidating Trustee, as applicable, may employ and pay any Professional in the ordinary course of business without any further notice to or action, order, or approval of the Bankruptcy Court. Notwithstanding anything to the contrary in the Plan or Plan Supplement, the engagement or similar retention agreements of the Debtors' professionals shall remain in full force and effect, including after the Effective Date, solely for the purposes of payment of such professionals' Professional Fee Claims through the Effective Date.

46. **Claim Objection Procedures.** Notwithstanding anything in the Plan or this Confirmation Order to the contrary, no Claim may be automatically expunged or disallowed absent further notice of or action, order, or approval of the Bankruptcy Court pursuant to Bankruptcy Rule 3007.

47. **Continued Effect of Stays and Injunction.** Unless otherwise provided in the Plan or this Confirmation Order, all injunctions or stays in effect in the Chapter 11 Cases under sections 105 or 362 of the Bankruptcy Code or any order of the Bankruptcy Court that is in existence upon entry of this Confirmation Order shall remain in full force and effect until the

Effective Date. All injunctions or stays contained in the Plan or this Confirmation Order shall remain in full force and effect in accordance with their terms.

48. **Nonseverability of Plan Provisions Upon Confirmation.** Each term and provision of the Plan is: (a) valid and enforceable pursuant to its terms; (b) integral to the Plan; and (c) nonseverable and mutually dependent.

49. **Post-Confirmation Modifications.** Without need for further order or authorization of the Bankruptcy Court, the Debtors, Reorganized HGE, the Liquidating Trustee, or the Committee, as applicable, are authorized and empowered to make any and all modifications to any and all documents that are necessary or desirable to effectuate the Plan and transactions contemplated therein, in each case that are consistent with the Plan, subject to any applicable consents or consultation rights set forth therein. Subject to certain restrictions and requirements set forth in section 1127 of the Bankruptcy Code and Bankruptcy Rule 3019 and those restrictions on modifications set forth in the Plan, the Proponents expressly reserve their joint right to revoke or withdraw, or to alter, amend, or modify the Plan, one or more times after Confirmation, and, to the extent necessary, may initiate proceedings in the Bankruptcy Court to so alter, amend, or modify the Plan, or remedy any defect or omission, or reconcile any inconsistencies in the Plan, the Disclosure Statement, or this Confirmation Order, in such matters as may be necessary to carry out the purposes and intent of the Plan.

50. **Applicable Non-bankruptcy Law.** The provisions of this Confirmation Order, the Plan and related documents, and any amendments or modifications thereto, shall apply and be enforceable notwithstanding any otherwise applicable federal, state, or foreign Law.

51. **Waiver of Filings.** Any requirement under section 521 of the Bankruptcy Code or Bankruptcy Rule 1007 obligating the Debtors to File any list, schedule, or statement with the

Bankruptcy Court or the U.S. Trustee is permanently waived as to any such list, schedule, or statement not Filed as of the Confirmation Date.

52. **Governmental Approvals Not Required.** This Confirmation Order shall constitute all approvals and consents required, if any, by the Laws, rules, or regulations of any state, federal, or other governmental authority, with respect to the dissemination, implementation, or consummation of the Plan and the Disclosure Statement, any certifications, documents, instruments or agreements, and any amendments or modifications thereto, and any other acts referred to in, or contemplated by, the Plan and the Disclosure Statement, including the documents contained in the Plan Supplement, the implementation and consummation of the transactions contemplated therein, and any other documents that are necessary or desirable to implement or consummate those transactions.

53. **Tennessee Department of Revenue.** Under section 503(b)(1)(D) of the Bankruptcy Code, the Tennessee Department of Revenue shall not be required to file a request for payment of an Administrative Claim.

54. **Reporting.** After entry of this Confirmation Order, the Debtors or Reorganized HGE, as applicable, shall have no obligation to File with the Bankruptcy Court, serve on any parties, or otherwise provide any party with any other report that the Debtors or Reorganized HGE, as applicable, were obligated to provide under the Bankruptcy Code or an order of the Bankruptcy Court, including obligations to provide any reports to any parties otherwise required under the "first" and "second" day orders entered in these Chapter 11 Cases; *provided* that the Debtors, Reorganized HGE, or the Liquidating Trustee, as applicable, will comply with the U.S. Trustee's quarterly reporting requirements. From the Confirmation Date through the Effective Date, the Debtors will File such reports as are required under the Local Rules.

55. **Notices of Confirmation and Effective Date.** The Debtors or Reorganized HGE, as applicable, shall cause service of the notice of entry of this Confirmation Order and the occurrence of the Effective Date, substantially in the form attached hereto as **Exhibit B** (the "**Notice of Effective Date**"), to be provided in accordance with Bankruptcy Rules 2002 and 3020(c) on all parties served with notice of the Combined Hearing within fourteen (14) Business Days after the Effective Date or as soon as reasonably practicable thereafter. Notwithstanding the above, no notice of Confirmation or Consummation or service of any kind shall be required to be mailed or made upon any Entity to whom the Debtors mailed notice of the Combined Hearing, but received such notice returned marked "undeliverable as addressed," "moved, left no forwarding address," "forwarding order expired," or similar reason, unless the Debtors have been informed in writing by such Entity, or are otherwise aware, of that Entity's new address. For those parties receiving electronic service, filing on the docket is deemed sufficient to satisfy such service and notice requirements.

56. The Notice of Effective Date will have the effect of an order of the Bankruptcy Court, will constitute sufficient notice of the entry of this Confirmation Order to filing and recording officers, and will be a recordable instrument notwithstanding any contrary provision of applicable non-bankruptcy law. The Combined Hearing Notice, this Confirmation Order, and the Notice of Effective Date are adequate under the particular circumstances of these Chapter 11 Cases, and no other or further notice is necessary.

57. **Failure of Consummation.** If Consummation does not occur, the Plan shall be null and void in all respects, and nothing contained in the Plan or the Disclosure Statement shall: (a) constitute a waiver or release of any Claims by the Debtors, the Committee, or any Holders of Claims against or Interests in the Debtors; (b) prejudice in any manner the rights of the Debtors,

the Committee, any Holders of Claims against or Interests in the Debtors, or any other Entity; or (c) constitute an admission, acknowledgment, offer, or undertaking by the Debtors, the Committee, any Holders of Claims or Interests, or any other Entity, respectively.

58. **Substantial Consummation.** On the Effective Date, the Plan shall be deemed to be substantially consummated (within the meaning set forth in section 1101(2) of the Bankruptcy Code) pursuant to section 1127(b) of the Bankruptcy Code.

59. **References to and Omissions of Plan Provisions.** References to articles, sections, and provisions of the Plan are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation of the Plan. The failure to specifically include or to refer to any particular article, section, or provision of the Plan in this Confirmation Order shall not diminish or impair the effectiveness of such article, section, or provision, it being the intent of the Bankruptcy Court that the Plan be confirmed in its entirety, except as expressly modified herein, and incorporated herein by this reference.

60. **Headings.** Headings utilized herein are for convenience and reference only, and do not constitute a part of the Plan or this Confirmation Order for any other purpose.

61. **Effect of Conflict.** This Confirmation Order supersedes any Bankruptcy Court order issued prior to the Confirmation Date that may be inconsistent with this Confirmation Order. If there is any inconsistency between the terms of the Plan, Liquidating Trust Agreement, and the terms of this Confirmation Order, the terms of this Confirmation Order govern and control.

62. **Final Order.** This Confirmation Order is a Final Order and the period in which an appeal must be Filed shall commence upon the entry hereof.

63. **Waiver of 14-Day Stay.** Notwithstanding Bankruptcy Rule 3020(e), and to the extent applicable, Bankruptcy Rules 6004(h), 7062, and 9014, this Confirmation Order is effective immediately and not subject to any stay.

64. **Dissolution of Committee.** On the Effective Date, the Committee and any other statutory committee appointed in the Chapter 11 Cases shall dissolve and members thereof shall be released and discharged from all rights and duties from or related to the Chapter 11 Cases; except with respect to (a) any continuing confidentiality obligations, (b) preparing and prosecuting requests for allowances of compensation and reimbursement of expenses incurred prior to the Effective Date, including the fees and expenses of the Committee's Professionals, and (c) in the event that the Bankruptcy Court's entry of this Confirmation Order is appealed, participating in such appeal if necessary. Reorganized HGE shall not be responsible for paying any fees or expenses incurred by the Committee Professionals after the Effective Date.

65. **Retention of Jurisdiction.** The Bankruptcy Court may properly, and upon the Effective Date shall, to the full extent set forth in the Plan, retain jurisdiction over all matters arising out of, and related to, these Chapter 11 Cases, including the matters set forth in Article 12 of the Plan and section 1142 of the Bankruptcy Code. Notwithstanding anything in the Plan or this Confirmation Order to the contrary, this Bankruptcy Court retains jurisdiction to the maximum extent otherwise allowed by Law under the applicable circumstances.

###END OF ORDER###

Submitted by:

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COUNSEL TO DEBTORS AND DEBTORS IN POSSESSION

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtors.	§	(Jointly Administered)

NOTICE OF FILING OF SECOND AMENDED PLAN SUPPLEMENT

PLEASE TAKE NOTICE that on October 13, 2025, Higher Ground Education, Inc. together with its affiliated Debtors, as debtors and debtors in possession (collectively, the "**Debtors**") in the above-captioned chapter 11 cases (collectively, the "**Chapter 11 Cases**") and the Official Committee of Unsecured Creditors (the "**Committee**") filed the *Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 549].

PLEASE TAKE FURTHER NOTICE that on October 13, 2025, the Debtors and the Committee filed the *Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official*

[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 (8558); 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.

Committee of Unsecured Creditors [Docket No. 551] (the "**Disclosure Statement**") pursuant to sections 1125 and 1126(b) of title 11 of the United States Code.

PLEASE TAKE FURTHER NOTICE that on October 15, 2025, the United States Bankruptcy Court for the Northern District of Texas (the "**Court**"), entered an order [Docket No. 568] (the "**Disclosure Statement Order**"), which, *inter alia*, (a) conditionally approved the Disclosure Statement, (b) approved the forms of ballots and notices related to confirmation of the Plan, (c) scheduled dates and deadlines related to confirmation of the Plan, and (d) granted related relief.[2]

PLEASE TAKE FURTHER NOTICE that, in accordance with the terms of the Plan and the Disclosure Statement Order, on November 14, 2025, the Debtors filed the *Notice of Filing of Initial Plan Supplement* [Docket No. 631] (the "**Original Plan Supplement**") and the exhibits attached thereto, regarding the Plan Supplement contemplated under the Plan.

PLEASE TAKE FURTHER NOTICE that, in accordance with the terms of the Plan and the Disclosure Statement Order, on November 10, 2025, the Debtors filed the *Notice of Filing of Amended Plan Supplement* [Docket No. 634] (the "**Amended Plan Supplement**," and with the Original Plan Supplement, the "**Plan Supplements**") and the exhibits attached thereto, regarding the Plan Supplement contemplated under the Plan.

PLEASE TAKE FURTHER NOTICE that on November 20, 2025, the Debtors and the Committee filed 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] (as may be modified, amended, or supplemented from time to time, the "**Plan**").

PLEASE TAKE FURTHER NOTICE that, in accordance with the terms of the Plan and the Disclosure Statement Order, the Debtors hereby file this notice, and the exhibits attached hereto, regarding the Plan Supplement contemplated under the Plan (the "**Second Amended Plan Supplement**"). For the avoidance of doubt, the Second Amended Plan Supplement relates solely to **Exhibit H** of the Plan Supplements, which shall amend and supersede **Exhibit H** attached to the Plan Supplements in all respects.

PLEASE TAKE FURTHER NOTICE that in accordance with the terms of the Plan and the Disclosure Statement Order, the Debtors hereby file this notice, and the exhibits attached hereto, of the Plan Supplement contemplated under the Plan.

[2] Capitalized terms used but not otherwise defined herein or in the Plan Supplement Exhibits shall have the same meanings as set forth in the Plan or the Disclosure Statement, as applicable. The Plan provisions referenced herein are for summary purposes only and do not include all provisions of the Plan that may affect your rights. If there is any inconsistency between the provisions set forth herein and the Plan, the Plan governs.

PLEASE TAKE FURTHER NOTICE attached to the Plan Supplement as **Exhibits A** through **K** are the following documents:

Exhibit A:	**Reorganized HGE Corporate Documents and Proposed Directors and Officers of Reorganized HGE and HGE Subsidiaries**
Exhibit B:	**Cancelled Equity Interests**
Exhibit C:	**Schedule of Designated EB-5 Entities**
Exhibit D:	**Schedule of Retained Causes of Action**
Exhibit E:	**Liquidating Trust Agreement and Identity of Liquidating Trustee**
Exhibit F:	**Schedule of Transferred Executory Contracts and Unexpired Leases**
Exhibit G:	**Schedule of Reorganized HGE Contracts and Leases**
Exhibit H:	**Schedule of Reorganized HGE Assets**
Exhibit I:	**Reorganized HGE Subsidiaries**
Exhibit J:	**Identity and Compensation of Insiders Employed or Retained by Reorganized HGE**
Exhibit K:	**Election of Subscription Option**

PLEASE TAKE FURTHER NOTICE that certain documents, or portions thereof, contained in the Plan Supplement remain subject to ongoing review, revision, and further negotiation among the Debtors, the Committee, and interested parties with respect thereto. The Debtors and the Committee reserve the right to alter, amend, modify, or supplement any document contained in this Plan Supplement in accordance with the Plan (including any consent rights contained therein), at any time before the Effective Date or any other such date as may be provided for by the Plan or by order of the Court; *provided* that if any document in this Plan Supplement is altered, amended, modified, or supplemented in any material respect prior to the date of the Confirmation Hearing (as defined below), the Debtors will file a blackline of such document with the Court.

PLEASE TAKE FURTHER NOTICE that the documents contained in the Plan Supplement are integral to, part of, and incorporated by reference into the Plan. The Plan Supplement documents have not yet been approved by the Court. If the Plan is confirmed, the documents contained in the Plan Supplement will be approved by the Court pursuant to the Confirmation Order.

PLEASE TAKE FURTHER NOTICE that the Court has established **November 17, 2025 at 5:00 p.m.,** prevailing Central Time as the deadline to object to final approval of the Disclosure Statement or confirmation of the Plan.

PLEASE TAKE FURTHER NOTICE that a hearing (the "**Combined Hearing**") to consider final approval of the Disclosure Statement, confirmation of the Plan, any objections thereto, and any other matter(s) that may properly come before the Court, will be held before the Honorable Michelle V. Larson, United States Bankruptcy Judge in the United States Bankruptcy Court for the Northern District of Texas located at Earle Cabell Federal Building, 1100 Commerce Street, 14th Floor, Courtroom 2, Dallas, Texas 75242 on **November 24, 2025 at 1:30 p.m., prevailing Central Time**. The Combined Hearing may be continued from time to time by the Court or the Debtors without further notice other than by such adjournment being announced in open court or by a notice of adjournment filed with the Court and served on parties entitled to notice.

PLEASE TAKE FURTHER NOTICE that copies of the Disclosure Statement, Plan, Plan Supplement (including any amendments thereto), and all other pleadings filed in the Chapter 11 Cases may be obtained free of charge on the Debtors' case information website maintained by the Debtors' claims and noticing agent, Kurtzman Carson Consultants, LLC dba Verita Global ("**Verita**"), located at www.veritaglobal.net/HigherGround. You can also request any pleading you need from (i) the noticing agent at: HigherGroundInfo@veritaglobal.com, (888) 733-1431 (U.S./Canada) (toll-free), +1 (310) 751-2632 (International), or (ii) counsel to the Debtors at: Foley & Lardner LLP, 1144 15th Street, Suite 2200, Denver, CO 80202, Attn: Tim Mohan (tmohan@foley.com), or Foley & Lardner LLP, 1000 Louisiana Street, Suite 2000, Houston, Texas 77002, Attn: Nora McGuffey (nora.mcguffey@foley.com) and Quynh-Nhu Truong (qtruong@foley.com). You may also obtain copies of any pleadings filed in these Chapter 11 Cases for a fee via PACER at: http:// https://ecf.txnb.uscourts.gov. Please be advised that Verita is authorized to answer questions and provide additional copies of solicitation materials but may not advise you as to whether you should object to the Plan.

DATED: November 21, 2025

Respectfully submitted by:

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COUNSEL TO DEBTORS
AND DEBTORS IN POSSESSION

CERTIFICATE OF SERVICE

I hereby certify that on November 21, 2025, a true and correct copy of the foregoing document was served electronically by the Court's PACER system.

/s/ Nora J. McGuffey
Nora J. McGuffey

Exhibit A

Reorganized HGE Corporate Documents

[Filed at Docket No. 634]

Exhibit B

Cancelled Equity Interests

[Filed at Docket No. 631]

Exhibit C

Schedule of Designated EB-5 Entities

[Filed at Docket No. 631]

Exhibit D

Schedule of Debtors' Retained Causes of Action

[Filed at Docket No. 634]

Exhibit E

Liquidating Trust Agreement

[Filed at Docket No. 631]

Exhibit F

Schedule of Transferred Executory Contracts and Unexpired Leases

[Filed at Docket No. 634]

Exhibit G

Schedule of Reorganized HGE Contracts and Leases

[Filed at Docket No. 631]

Exhibit I

Reorganized HGE Subsidiaries

[Filed at Docket No. 631]

Exhibit J

Identity and Compensation of Insiders Employed or Retained by Reorganized HGE

[Filed at Docket No. 631]

Exhibit K

Election of Subscription Option

[Filed at Docket No. 631]

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COUNSEL TO DEBTORS AND DEBTORS IN POSSESSION

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtors.	§	(Jointly Administered)

NOTICE OF FILING OF AMENDED PLAN SUPPLEMENT

PLEASE TAKE NOTICE that on October 13, 2025, Higher Ground Education, Inc. together with its affiliated Debtors, as debtors and debtors in possession (collectively, the "**Debtors**") in the above-captioned chapter 11 cases (collectively, the "**Chapter 11 Cases**") and the Official Committee of Unsecured Creditors (the "**Committee**") filed the *Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 549] (as may be modified, amended, or supplemented from time to time, the "**Plan**").

PLEASE TAKE FURTHER NOTICE that on October 13, 2025, the Debtors and the Committee filed the *Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official*

[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 (8558); 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.

Committee of Unsecured Creditors [Docket No. 551] (the "**Disclosure Statement**") pursuant to sections 1125 and 1126(b) of title 11 of the United States Code.

PLEASE TAKE FURTHER NOTICE that on October 15, 2025, the United States Bankruptcy Court for the Northern District of Texas (the "**Court**"), entered an order [Docket No. 568] (the "**Disclosure Statement Order**"), which, *inter alia*, (a) conditionally approved the Disclosure Statement, (b) approved the forms of ballots and notices related to confirmation of the Plan, (c) scheduled dates and deadlines related to confirmation of the Plan, and (d) granted related relief.[2]

PLEASE TAKE FURTHER NOTICE that, in accordance with the terms of the Plan and the Disclosure Statement Order, on November 10, 2025, the Debtors filed the *Notice of Filing of Initial Plan Supplement* [Docket No. 631] (the "**Original Plan Supplement**") and the exhibits attached thereto, regarding the Plan Supplement contemplated under the Plan.

PLEASE TAKE FURTHER NOTICE that, in accordance with the terms of the Plan and the Disclosure Statement Order, the Debtors hereby file this notice, and the exhibits attached hereto, regarding the Plan Supplement contemplated under the Plan (the "**Amended Plan Supplement**"). For the avoidance of doubt, the Amended Plan Supplement relates solely to **Exhibit A** and **Exhibit F** of the Original Plan Supplement, which shall amend and supersede **Exhibit A** and **Exhibit F** attached to the Original Plan Supplement in all respects.

PLEASE TAKE FURTHER NOTICE that in accordance with the terms of the Plan and the Disclosure Statement Order, the Debtors hereby file this notice, and the exhibits attached hereto, of the Plan Supplement contemplated under the Plan.

PLEASE TAKE FURTHER NOTICE attached to the Plan Supplement as **Exhibits A** through **K** are the following documents:

Exhibit A:	**Reorganized HGE Corporate Documents and Proposed Directors and Officers of Reorganized HGE and HGE Subsidiaries**
Exhibit B:	**Cancelled Equity Interests**
Exhibit C:	**Schedule of Designated EB-5 Entities**
Exhibit D:	**Schedule of Retained Causes of Action**
Exhibit E:	**Liquidating Trust Agreement and Identity of Liquidating Trustee**
Exhibit F:	**Schedule of Transferred Executory Contracts and Unexpired Leases**

[2] Capitalized terms used but not otherwise defined herein or in the Plan Supplement Exhibits shall have the same meanings as set forth in the Plan or the Disclosure Statement, as applicable. The Plan provisions referenced herein are for summary purposes only and do not include all provisions of the Plan that may affect your rights. If there is any inconsistency between the provisions set forth herein and the Plan, the Plan governs.

Exhibit G:	**Schedule of Reorganized HGE Contracts and Leases**
Exhibit H:	**Schedule of Reorganized HGE Assets**
Exhibit I:	**Reorganized HGE Subsidiaries**
Exhibit J:	**Identity and Compensation of Insiders Employed or Retained by Reorganized HGE**
Exhibit K:	**Election of Subscription Option**

PLEASE TAKE FURTHER NOTICE that certain documents, or portions thereof, contained in the Plan Supplement remain subject to ongoing review, revision, and further negotiation among the Debtors, the Committee, and interested parties with respect thereto. The Debtors and the Committee reserve the right to alter, amend, modify, or supplement any document contained in this Plan Supplement in accordance with the Plan (including any consent rights contained therein), at any time before the Effective Date or any other such date as may be provided for by the Plan or by order of the Court; *provided* that if any document in this Plan Supplement is altered, amended, modified, or supplemented in any material respect prior to the date of the Confirmation Hearing (as defined below), the Debtors will file a blackline of such document with the Court.

PLEASE TAKE FURTHER NOTICE that the documents contained in the Plan Supplement are integral to, part of, and incorporated by reference into the Plan. The Plan Supplement documents have not yet been approved by the Court. If the Plan is confirmed, the documents contained in the Plan Supplement will be approved by the Court pursuant to the Confirmation Order.

PLEASE TAKE FURTHER NOTICE that the Court has established **November 17, 2025 at 5:00 p.m.,** prevailing Central Time as the deadline to object to final approval of the Disclosure Statement or confirmation of the Plan.

PLEASE TAKE FURTHER NOTICE that a hearing (the "**Combined Hearing**") to consider final approval of the Disclosure Statement, confirmation of the Plan, any objections thereto, and any other matter(s) that may properly come before the Court, will be held before the Honorable Michelle V. Larson, United States Bankruptcy Judge in the United States Bankruptcy Court for the Northern District of Texas located at Earle Cabell Federal Building, 1100 Commerce Street, 14th Floor, Courtroom 2, Dallas, Texas 75242 on **November 24, 2025 at 1:30 p.m., prevailing Central Time**. The Combined Hearing may be continued from time to time by the Court or the Debtors without further notice other than by such adjournment being announced in open court or by a notice of adjournment filed with the Court and served on parties entitled to notice.

PLEASE TAKE FURTHER NOTICE that copies of the Disclosure Statement, Plan, Plan Supplement (including any amendments thereto), and all other pleadings filed in the Chapter 11 Cases may be obtained free of charge on the Debtors' case information website maintained by the Debtors' claims and noticing agent, Kurtzman Carson Consultants, LLC dba Verita Global ("**Verita**"), located at www.veritaglobal.net/HigherGround. You can also request any pleading you need from (i) the noticing agent at: HigherGroundInfo@veritaglobal.com,

(888) 733-1431 (U.S./Canada) (toll-free), +1 (310) 751-2632 (International), or (ii) counsel to the Debtors at: Foley & Lardner LLP, 1144 15th Street, Suite 2200, Denver, CO 80202, Attn: Tim Mohan (tmohan@foley.com), or Foley & Lardner LLP, 1000 Louisiana Street, Suite 2000, Houston, Texas 77002, Attn: Nora McGuffey (nora.mcguffey@foley.com) and Quynh-Nhu Truong (qtruong@foley.com). You may also obtain copies of any pleadings filed in these Chapter 11 Cases for a fee via PACER at: http:// https://ecf.txnb.uscourts.gov. Please be advised that Verita is authorized to answer questions and provide additional copies of solicitation materials but may not advise you as to whether you should object to the Plan.

DATED: November 14, 2025

Respectfully submitted by:

/s/ Holland N. O'Neil

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COUNSEL TO DEBTORS AND DEBTORS IN POSSESSION

CERTIFICATE OF SERVICE

I hereby certify that on November 14, 2025, a true and correct copy of the foregoing document was served electronically by the Court's PACER system.

/s/ Nora J. McGuffey
Nora J. McGuffey

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COUNSEL TO DEBTORS AND DEBTORS IN POSSESSION

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtors.	§	(Jointly Administered)

NOTICE OF FILING OF INITIAL PLAN SUPPLEMENT

PLEASE TAKE NOTICE that on October 13, 2025, Higher Ground Education, Inc. together with its affiliated Debtors, as debtors and debtors in possession (collectively, the "**Debtors**") in the above-captioned chapter 11 cases (collectively, the "**Chapter 11 Cases**") and the Official Committee of Unsecured Creditors (the "**Committee**") filed the *Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 549] (as may be modified, amended, or supplemented from time to time, the "**Plan**").

PLEASE TAKE FURTHER NOTICE that on October 13, 2025, the Debtors and the Committee filed the *Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official*

[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 (8558); 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.

Committee of Unsecured Creditors [Docket No. 551] (the "**Disclosure Statement**") pursuant to sections 1125 and 1126(b) of title 11 of the United States Code.

PLEASE TAKE FURTHER NOTICE that on October 15, 2025, the United States Bankruptcy Court for the Northern District of Texas (the "**Court**"), entered an order [Docket No. 568] (the "**Disclosure Statement Order**"), which, *inter alia*, (a) conditionally approved the Disclosure Statement, (b) approved the forms of ballots and notices related to confirmation of the Plan, (c) scheduled dates and deadlines related to confirmation of the Plan, and (d) granted related relief.[2]

PLEASE TAKE FURTHER NOTICE that in accordance with the terms of the Plan and the Disclosure Statement Order, the Debtors hereby file this notice, and the exhibits attached hereto, of the Plan Supplement contemplated under the Plan.

PLEASE TAKE FURTHER NOTICE attached to the Plan Supplement as **Exhibits A** through **K** are the following documents:

Exhibit A:	**Reorganized HGE Corporate Documents and Proposed Directors and Officers of Reorganized HGE and HGE Subsidiaries**
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[2] Capitalized terms used but not otherwise defined herein or in the Plan Supplement Exhibits shall have the same meanings as set forth in the Plan or the Disclosure Statement, as applicable. The Plan provisions referenced herein are for summary purposes only and do not include all provisions of the Plan that may affect your rights. If there is any inconsistency between the provisions set forth herein and the Plan, the Plan governs.

Debtors and the Committee reserve the right to alter, amend, modify, or supplement any document contained in this Plan Supplement in accordance with the Plan (including any consent rights contained therein), at any time before the Effective Date or any other such date as may be provided for by the Plan or by order of the Court; *provided* that if any document in this Plan Supplement is altered, amended, modified, or supplemented in any material respect prior to the date of the Confirmation Hearing (as defined below), the Debtors will file a blackline of such document with the Court.

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DATED: November 10, 2025

Respectfully submitted by:

/s/ Holland N. O'Neil

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COUNSEL TO DEBTORS AND DEBTORS IN POSSESSION

CERTIFICATE OF SERVICE

I hereby certify that on November 10, 2025, a true and correct copy of the foregoing document was served electronically by the Court's PACER system.

/s/ Nora J. McGuffey
Nora J. McGuffey

Exhibit A

Reorganized HGE Corporate Documents

AMENDED AND RESTATED

BYLAWS

OF

HIGHER GROUND EDUCATION INC.
a Delaware Corporation

Effective _____, 2025

TABLE OF CONTENTS

ARTICLE I. OFFICES 1

Section 1.1 Registered Office 1
Section 1.2 Other Offices 1

ARTICLE II. MEETINGS OF STOCKHOLDERS 1

Section 2.1 Place of Meetings 1
Section 2.2 Annual Meetings 1
Section 2.3 Special Meetings 1
Section 2.4 Notice 2
Section 2.5 Adjournments 2
Section 2.6 Quorum 2
Section 2.7 Voting 2
Section 2.8 Proxies 3
Section 2.9 Consent of Stockholders in Lieu of Meeting 3
Section 2.10 List of Stockholders Entitled to Vote 4
Section 2.11 Record Date 5
Section 2.12 Stock Ledger 5
Section 2.13 Conduct of Meetings 5

ARTICLE III. DIRECTORS 6

Section 3.1 Number and Election of Directors 6
Section 3.2 Vacancies 6
Section 3.3 Duties and Powers 6
Section 3.4 Meetings 6
Section 3.5 Organization 6
Section 3.6 Resignations and Removals of Directors 7
Section 3.7 Quorum 7
Section 3.8 Actions of the Board by Written Consent 7
Section 3.9 Meetings by Means of Conference Telephone 7
Section 3.10 Committees 7
Section 3.11 Compensation 8
Section 3.12 Interested Directors 8

ARTICLE IV. OFFICERS 8

Section 4.1 General 8
Section 4.2 Election; Authority and Duties 9
Section 4.3 Voting Securities Owned by the Corporation 9
Section 4.4 Chairman of the Board of Directors 9
Section 4.5 President/Chief Executive Officer 9
Section 4.6 Chief Financial Officer 10
Section 4.7 Vice Presidents 10
Section 4.8 Corporate Secretary 10
Section 4.9 Treasurer 11

Section 4.10 Assistant Corporate Secretaries 11
Section 4.11 Assistant Treasurers 11
Section 4.12 Other Officers 11

ARTICLE V. STOCK 12

Section 5.1 Form of Certificates 12
Section 5.2 Signatures 12
Section 5.3 Lost Certificates 12
Section 5.4 Transfers 12
Section 5.5 Dividend Record Date 12
Section 5.6 Record Owners 13
Section 5.7 Transfer and Registry Agents 13

ARTICLE VI. NOTICES 13

Section 6.1 Notices 13
Section 6.2 Waivers of Notice 14

ARTICLE VII. GENERAL PROVISIONS 14

Section 7.1 Dividends 14
Section 7.2 Disbursements 14
Section 7.3 Fiscal Year 14
Section 7.4 Corporate Seal 14

ARTICLE VIII. INDEMNIFICATION 15

Section 8.1 Power to Indemnify in Actions, Suits or Proceedings other than Those by or in the Right of the Corporation 15
Section 8.2 Power to Indemnify in Actions, Suits or Proceedings by or in the Right of the Corporation 15
Section 8.3 Authorization of Indemnification 15
Section 8.4 Good Faith Defined 16
Section 8.5 Indemnification by a Court 16
Section 8.6 Expenses Payable in Advance 16
Section 8.7 Nonexclusivity of Indemnification and Advancement of Expenses 17
Section 8.8 Insurance 17
Section 8.9 Certain Definitions 17
Section 8.10 Survival of Indemnification and Advancement of Expenses 17
Section 8.11 Limitation on Indemnification 18

ARTICLE IX. AMENDMENTS 18

Section 9.1 Amendments 18
Section 9.2 Entire Board of Directors 18

AMENDED AND RESTATED

BYLAWS

OF

HIGHER GROUND EDUCATION INC.

(hereinafter called the "*Corporation*")

ARTICLE I.

OFFICES

Section 1.1 Registered Office. The registered office of the Corporation in the State of Delaware is 108 Lakeland Avenue, Dover, County of Kent, Delaware 19901. The name of the registered agent of the Corporation in the State of Delaware at such address is Capitol Services, Inc.

Section 1.2 Other Offices. The Corporation may also have offices at such other places, both within and without the State of Delaware, as the Board of Directors may from time to time determine.

ARTICLE II.

MEETINGS OF STOCKHOLDERS

Section 2.1 Place of Meetings. Meetings of the stockholders for the election of directors or for any other purpose shall be held at such time and place, either within or without the State of Delaware, as shall be designated from time to time by the Board of Directors. The Board of Directors may, in its sole discretion, determine that a meeting of the stockholders shall not be held at any place, but may instead be held solely by means of remote communication in the manner authorized by the General Corporation Law of the State of Delaware (the "***DGCL***").

Section 2.2 Annual Meetings. The Annual Meeting of Stockholders for the election of directors shall be held on such date and at such time as shall be designated from time to time by the Board of Directors. Any other proper business may be transacted at the Annual Meeting of Stockholders.

Section 2.3 Special Meetings. Unless otherwise required by law or by the certificate of incorporation of the Corporation, as amended and restated from time to time (the "***Certificate of Incorporation***"), Special Meetings of Stockholders, for any purpose or purposes, may be called by either (i) the Chairman or Chief Executive Officer, if there be one, (ii) the President, (iii) the Chief Financial Officer (iv) any Vice President, if there be one, (v) the Corporate Secretary, or (vi) any Assistant Corporate Secretary, if there be one, and shall be called by any such officer at the request in writing of (i) the Board of Directors, (ii) a committee of the Board of Directors that has

been duly designated by the Board of Directors and whose powers and authority include the power to call such meetings, or (iii) stockholders owning a majority of the capital stock of the Corporation issued and outstanding and entitled to vote. Such request shall state the purpose or purposes of the proposed meeting. At a Special Meeting of Stockholders, only such business shall be conducted as shall be specified in the notice of meeting (or any supplement thereto).

Section 2.4 Notice. Whenever stockholders are required or permitted to take any action at a meeting, a written notice of the meeting shall be given which shall state the place, if any, date and hour of the meeting, the means of remote communications, if any, by which stockholders and proxyholders may be deemed to be present in person and vote at such meeting, and, in the case of a Special Meeting, the purpose or purposes for which the meeting is called. Unless otherwise required by law, written notice of any meeting shall be given not less than ten (10) nor more than sixty (60) days before the date of the meeting to each stockholder entitled to notice of and to vote at such meeting.

Section 2.5 Adjournments. Any meeting of the stockholders may be adjourned from time to time to reconvene at the same or some other place, and notice need not be given of any such adjourned meeting if the time and place, if any, thereof and the means of remote communications, if any, by which stockholders and proxyholders may be deemed to be present in person and vote at such adjourned meeting are announced at the meeting at which the adjournment is taken. At the adjourned meeting, the Corporation may transact any business which might have been transacted at the original meeting. If the adjournment is for more than thirty (30) days, or if after the adjournment a new record date is fixed for the adjourned meeting, notice of the adjourned meeting in accordance with the requirements of Section 2.4 hereof shall be given to each stockholder of record entitled to notice of and to vote at the meeting.

Section 2.6 Quorum. Unless otherwise required by applicable law or the Certificate of Incorporation, the holders of a majority of the Corporation's capital stock issued and outstanding and entitled to vote thereat, present in person or represented by proxy, shall constitute a quorum at all meetings of the stockholders for the transaction of business. A quorum, once established, shall not be broken by the withdrawal of enough votes to leave less than a quorum. If, however, such quorum shall not be present or represented at any meeting of the stockholders, the stockholders entitled to vote thereat, present in person or represented by proxy, shall have power to adjourn the meeting from time to time, in the manner provided in Section 2.5 hereof, until a quorum shall be present or represented.

Section 2.7 Voting. Unless otherwise required by law, the Certificate of Incorporation or these Bylaws, any question brought before any meeting of the stockholders, other than the election of directors, shall be decided by the vote of the holders of a majority of the total number of votes of the Corporation's capital stock represented and entitled to vote thereat, voting as a single class. Unless otherwise provided in the Certificate of Incorporation, and subject to Section 5.6 of Article V hereof, each stockholder represented at a meeting of the stockholders shall be entitled to cast one (1) vote for each share of the capital stock entitled to vote on each matter thereat held by such stockholder. Such votes may be cast in person or by proxy as provided in Section 2.8 hereof. The Board of Directors, in its discretion, or the officer of the Corporation presiding at a meeting of the stockholders, in such officer's discretion, may require that any votes cast at such meeting shall be cast by written ballot.

Section 2.8 Proxies. Each stockholder entitled to vote at a meeting of the stockholders or to express consent or dissent to corporate action in writing without a meeting may authorize another person or persons to act for such stockholder as proxy, but no such proxy shall be voted upon after three years from its date, unless such proxy provides for a longer period. Without limiting the manner in which a stockholder may authorize another person or persons to act for such stockholder as proxy, the following shall constitute a valid means by which a stockholder may grant such authority:

(i) A stockholder may execute a writing authorizing another person or persons to act for such stockholder as proxy. Execution may be accomplished by the stockholder or such stockholder's authorized officer, director, employee or agent signing such writing or causing such person's signature to be affixed to such writing by any reasonable means, including, but not limited to, by facsimile signature.

(ii) A stockholder may authorize another person or persons to act for such stockholder as proxy by transmitting or authorizing the transmission of a telegram, cablegram or other means of electronic transmission to the person who will be the holder of the proxy or to a proxy solicitation firm, proxy support service organization or like agent duly authorized by the person who will be the holder of the proxy to receive such transmission, provided that any such telegram, cablegram or other means of electronic transmission must either set forth or be submitted with information from which it can be determined that the telegram, cablegram or other electronic transmission was authorized by the stockholder. If it is determined that such telegrams, cablegrams or other electronic transmissions are valid, the inspectors or, if there are no inspectors, such other persons making that determination shall specify the information on which they relied.

Any copy, facsimile telecommunication or other reliable reproduction of the writing or transmission authorizing another person or persons to act as proxy for a stockholder may be substituted or used in lieu of the original writing or transmission for any and all purposes for which the original writing or transmission could be used; provided, however, that such copy, facsimile telecommunication or other reproduction shall be a complete reproduction of the entire original writing or transmission.

Section 2.9 Consent of Stockholders in Lieu of Meeting. Unless otherwise provided in the Certificate of Incorporation, any action required or permitted to be taken at any Annual or Special Meeting of Stockholders of the Corporation may be taken without a meeting, without prior notice and without a vote, if a consent or consents in writing, setting forth the action so taken, shall be signed by the holders of outstanding stock having not less than the minimum number of votes that would be necessary to authorize or take such action at a meeting at which all shares entitled to vote thereon were present and voted and shall be delivered to the Corporation by delivery to its registered office in the State of Delaware, its principal place of business, or an officer or agent of the Corporation having custody of the book in which proceedings of meetings of the stockholders are recorded. Delivery made to the Corporation's registered office shall be by hand or by certified or registered mail, return receipt requested. Every written consent shall bear the date of signature of each stockholder who signs the consent and no written consent shall be effective to take the corporate action referred to therein unless, within sixty (60) days of the earliest dated consent delivered in the manner required by this Section 2.9 to the Corporation, written consents signed

by a sufficient number of holders to take action are delivered to the Corporation by delivery to its registered office in the State of Delaware, its principal place of business, or an officer or agent of the Corporation having custody of the book in which proceedings of meetings of the stockholders are recorded. A telegram, cablegram or other electronic transmission consenting to an action to be taken and transmitted by a stockholder or proxyholder, or by a person or persons authorized to act for a stockholder or proxyholder, shall be deemed to be written, signed and dated for the purposes of this Section 2.9, provided that any such telegram, cablegram or other electronic transmission sets forth or is delivered with information from which the Corporation can determine (i) that the telegram, cablegram or other electronic transmission was transmitted by the stockholder or proxyholder or by a person or persons authorized to act for the stockholder or proxyholder, and (ii) the date on which such stockholder or proxyholder or authorized person or persons transmitted such telegram, cablegram or electronic transmission. The date on which such telegram, cablegram or electronic transmission is transmitted shall be deemed to be the date on which such consent was signed. No consent given by telegram, cablegram or other electronic transmission shall be deemed to have been delivered until such consent is reproduced in paper form and until such paper form shall be delivered to the Corporation by delivery to its registered office in the State of Delaware, its principal place of business or an officer or agent of the Corporation having custody of the book in which proceedings of meetings of the stockholders are recorded. Delivery made to the Corporation's registered office shall be made by hand or by certified or registered mail, return receipt requested. Any copy, facsimile or other reliable reproduction of a consent in writing may be substituted or used in lieu of the original writing for any and all purposes for which the original writing could be used, provided that such copy, facsimile or other reproduction shall be a complete reproduction of the entire original writing. Prompt notice of the taking of the corporate action without a meeting by less than unanimous written consent shall be given to those stockholders who have not consented in writing and who, if the action had been taken at a meeting, would have been entitled to notice of the meeting if the record date for such meeting had been the date that written consents signed by a sufficient number of holders to take the action were delivered to the Corporation as provided above in this Section 2.9.

Section 2.10 List of Stockholders Entitled to Vote. The officer of the Corporation who has charge of the stock ledger of the Corporation shall prepare and make, at least ten (10) days before every meeting of the stockholders, a complete list of the stockholders entitled to vote at the meeting, arranged in alphabetical order, and showing the address of each stockholder and the number of shares registered in the name of each stockholder. Such list shall be open to the examination of any stockholder, for any purpose germane to the meeting, during ordinary business hours, for a period of at least ten (10) days prior to the meeting (i) on a reasonably accessible electronic network, provided that the information required to gain access to such list is provided with the notice of the meeting, or (ii) during ordinary business hours, at the principal place of business of the Corporation. In the event that the Corporation determines to make the list available on an electronic network, the Corporation may take reasonable steps to ensure that such information is available only to stockholders of the Corporation. If the meeting is to be held at a place, then the list shall be produced and kept at the time and place of the meeting during the whole time thereof, and may be inspected by any stockholder who is present. If the meeting is to be held solely by means of remote communication, then the list shall also be open to the examination of any stockholder during the whole time of the meeting on a reasonably accessible electronic network, and the information required to access such list shall be provided with the notice of the meeting.

DEBTORS EXHIBIT 15
Page 8 of 130

Section 2.11 Record Date.

(i) In order that the Corporation may determine the stockholders entitled to notice of or to vote at any meeting of the stockholders or any adjournment thereof, the Board of Directors may fix a record date, which record date shall not precede the date upon which the resolution fixing the record date is adopted by the Board of Directors, and which record date shall not be more than sixty (60) nor less than ten (10) days before the date of such meeting. If no record date is fixed by the Board of Directors, the record date for determining stockholders entitled to notice of or to vote at a meeting of the stockholders shall be at the close of business on the day next preceding the day on which notice is given, or, if notice is waived, at the close of business on the day next preceding the day on which the meeting is held. A determination of stockholders of record entitled to notice of or to vote at a meeting of the stockholders shall apply to any adjournment of the meeting; provided, however, that the Board of Directors may fix a new record date for the adjourned meeting.

(ii) In order that the Corporation may determine the stockholders entitled to consent to corporate action in writing without a meeting, the Board of Directors may fix a record date, which record date shall not precede the date upon which the resolution fixing the record date is adopted by the Board of Directors, and which record date shall not be more than ten (10) days after the date upon which the resolution fixing the record date is adopted by the Board of Directors. If no record date has been fixed by the Board of Directors, the record date for determining stockholders entitled to consent to corporate action in writing without a meeting, when no prior action by the Board of Directors is required by applicable law, shall be the first date on which a signed written consent setting forth the action taken or proposed to be taken is delivered to the Corporation by delivery to its registered office in the State of Delaware, its principal place of business, or an officer or agent of the Corporation having custody of the book in which proceedings of meetings of the stockholders are recorded. Delivery made to the Corporation's registered office shall be by hand or by certified or registered mail, return receipt requested. If no record date has been fixed by the Board of Directors and prior action by the Board of Directors is required by applicable law, the record date for determining stockholders entitled to consent to corporate action in writing without a meeting shall be at the close of business on the day on which the Board of Directors adopts the resolution taking such prior action.

Section 2.12 Stock Ledger. The stock ledger of the Corporation shall be the only evidence as to who are the stockholders entitled to examine the stock ledger, the list required by Section 2.10 of this Article II or the books of the Corporation, or to vote in person or by proxy at any meeting of the stockholders.

Section 2.13 Conduct of Meetings. The Board of Directors of the Corporation may adopt by resolution such rules and regulations for the conduct of any meeting of the stockholders as it shall deem appropriate. Except to the extent inconsistent with such rules and regulations as adopted by the Board of Directors, the chairman of any meeting of the stockholders shall have the right and authority to prescribe such rules, regulations and procedures and to do all such acts as, in the judgment of such chairman, are appropriate for the proper conduct of the meeting. Such rules, regulations or procedures, whether adopted by the Board of Directors or prescribed by the

DEBTORS EXHIBIT 15
Page 9 of 130

chairman of the meeting, may include, without limitation, the following: (i) the establishment of an agenda or order of business for the meeting; (ii) the determination of when the polls shall open and close for any given matter to be voted on at the meeting; (iii) rules and procedures for maintaining order at the meeting and the safety of those present; (iv) limitations on attendance at or participation in the meeting to stockholders of record of the Corporation, their duly authorized and constituted proxies or such other persons as the chairman of the meeting shall determine; (v) restrictions on entry to the meeting after the time fixed for the commencement thereof; and (vi) limitations on the time allotted to questions or comments by participants.

ARTICLE III.

DIRECTORS

Section 3.1 Number and Election of Directors. The Board of Directors shall consist of not less than one (1) nor more than three (3) members, the exact number of which shall initially be one (1). The number of authorized directors thereafter shall be fixed from time to time by the Board of Directors. Except as provided in Sections 2.9 and 3.2, directors shall be elected by a plurality of the votes cast at each Annual Meeting of Stockholders and each director so elected shall hold office until the next Annual Meeting of Stockholders and until such director's successor is duly elected and qualified, or until such director's earlier death, resignation or removal. Directors need not be stockholders.

Section 3.2 Vacancies. Unless otherwise required by law or the Certificate of Incorporation, vacancies arising through death, resignation, removal, an increase in the number of directors or otherwise may be filled only by a majority of the directors then in office, though less than a quorum, or by a sole remaining director, and the directors so chosen shall hold office until the next Annual Meeting of Stockholders and until their successors are duly elected and qualified, or until their earlier death, resignation or removal.

Section 3.3 Duties and Powers. The business and affairs of the Corporation shall be managed by or under the direction of the Board of Directors which may exercise all such powers of the Corporation and do all such lawful acts and things as are not by statute or by the Certificate of Incorporation or these Bylaws required to be exercised or done by the stockholders.

Section 3.4 Meetings. The Board of Directors may hold meetings, both regular and special, either within or without the State of Delaware. Regular meetings of the Board of Directors may be held without notice at such time and at such place as may from time to time be determined by the Board of Directors. Special meetings of the Board of Directors may be called by the Chairman or Chief Executive Officer, if there be one, the President, or by any director. Notice thereof stating the place, date and hour of the meeting shall be given to each director either by mail not less than forty-eight (48) hours before the date of the meeting, by telephone, telegram or electronic means on twenty-four (24) hours' notice, or on such shorter notice as the person or persons calling such meeting may deem necessary or appropriate in the circumstances.

Section 3.5 Organization. At each meeting of the Board of Directors, the Chairman of the Board of Directors, or, in his or her absence, a director chosen by a majority of the directors present, shall act as chairman. The Corporate Secretary of the Corporation shall act as secretary at

DEBTORS EXHIBIT 15
Page 10 of 130

each meeting of the Board of Directors. In case the Corporate Secretary shall be absent from any meeting of the Board of Directors, an Assistant Corporate Secretary shall perform the duties of secretary at such meeting; and in the absence from any such meeting of the Corporate Secretary and all the Assistant Corporate Secretaries, the chairman of the meeting may appoint any person to act as secretary of the meeting.

Section 3.6 Resignations and Removals of Directors. Any director of the Corporation may resign at any time by giving notice in writing or by electronic transmission to the Chairman of the Board of Directors, the President or the Corporate Secretary of the Corporation. Such resignation shall take effect at the time therein specified or, if no time is specified, immediately; and, unless otherwise specified in such notice, the acceptance of such resignation shall not be necessary to make it effective. Except as otherwise required by applicable law and subject to the rights, if any, of the holders of shares of preferred stock then outstanding, any director or the entire Board of Directors may be removed from office at any time by the affirmative vote of the holders of at least a majority in voting power of the issued and outstanding capital stock of the Corporation entitled to vote in the election of directors.

Section 3.7 Quorum. Except as otherwise required by law or the Certificate of Incorporation, at all meetings of the Board of Directors, a majority of the entire Board of Directors shall constitute a quorum for the transaction of business and the act of a majority of the directors present at any meeting at which there is a quorum shall be the act of the Board of Directors. If a quorum shall not be present at any meeting of the Board of Directors, the directors present thereat may adjourn the meeting from time to time, without notice other than announcement at the meeting of the time and place of the adjourned meeting, until a quorum shall be present.

Section 3.8 Actions of the Board by Written Consent. Unless otherwise provided in the Certificate of Incorporation or these Bylaws, any action required or permitted to be taken at any meeting of the Board of Directors or of any committee thereof may be taken without a meeting, if all the members of the Board of Directors or committee, as the case may be, consent thereto in writing or by electronic transmission, and the writing or writings or electronic transmission or transmissions are filed with the minutes of proceedings of the Board of Directors or committee. Such filing shall be in paper form if the minutes are maintained in paper form and shall be in electronic form if the minutes are maintained in electronic form.

Section 3.9 Meetings by Means of Conference Telephone. Unless otherwise provided in the Certificate of Incorporation or these Bylaws, members of the Board of Directors of the Corporation, or any committee thereof, may participate in a meeting of the Board of Directors or such committee by means of a conference telephone or other communications equipment by means of which all persons participating in the meeting can hear each other, and participation in a meeting pursuant to this Section 3.9 shall constitute presence in person at such meeting.

Section 3.10 Committees. The Board of Directors may designate one or more committees, and each committee will consist of one or more of the directors of the Corporation. The Board of Directors may designate one or more directors as alternate members of any committee, who may replace any absent or disqualified member at any meeting of any such committee. In the absence or disqualification of a member of a committee, and in the absence of a designation by the Board of Directors of an alternate member to replace the absent or disqualified

DEBTORS EXHIBIT 15
Page 11 of 130

member, the member or members thereof present at any meeting and not disqualified from voting, whether or not such member or members constitute a quorum, may unanimously appoint another member of the Board of Directors to act at the meeting in the place of any absent or disqualified member. Any committee, to the extent permitted by law and provided in the resolution establishing such committee, shall have and may exercise all the powers and authority of the Board of Directors in the management of the business and affairs of the Corporation, and may authorize the seal of the Corporation to be affixed to all papers which may require it. Each committee shall keep regular minutes and report to the Board of Directors when required.

Section 3.11 Compensation. The directors may be paid their expenses, if any, of attendance at each meeting of the Board of Directors and may be paid a fixed sum for attendance at each meeting of the Board of Directors or a stated salary for service as director, payable in cash or securities. Subject to the same limitations set forth above, no such payment shall preclude any director from serving the Corporation in any other capacity and receiving compensation therefor. Subject to the same limitations set forth above, members of special or standing committees may be allowed like compensation for service as committee members.

Section 3.12 Interested Directors. No contract or transaction between the Corporation and one or more of its directors or officers, or between the Corporation and any other corporation, partnership, association or other organization in which one or more of its directors or officers are directors or officers or have a financial interest, shall be void or voidable solely for this reason, or solely because the director or officer is present at or participates in the meeting of the Board of Directors or committee thereof which authorizes the contract or transaction, or solely because any such director's or officer's vote is counted for such purpose if: (i) the material facts as to the director's or officer's relationship or interest and as to the contract or transaction are disclosed or are known to the Board of Directors or the committee, and the Board of Directors or committee in good faith authorizes the contract or transaction by the affirmative votes of a majority of the disinterested directors, even though the disinterested directors be less than a quorum; or (ii) the material facts as to the director's or officer's relationship or interest and as to the contract or transaction are disclosed or are known to the stockholders entitled to vote thereon, and the contract or transaction is specifically approved in good faith by vote of the stockholders; or (iii) the contract or transaction is fair as to the Corporation as of the time it is authorized, approved or ratified by the Board of Directors, a committee thereof or the stockholders. Common or interested directors may be counted in determining the presence of a quorum at a meeting of the Board of Directors or of a committee which authorizes the contract or transaction.

ARTICLE IV.

OFFICERS

Section 4.1 General. The officers of the Corporation shall be chosen by the Board of Directors and may be a Chief Executive Officer, Chief Financial Officer and Corporate Secretary. The Board of Directors, in its discretion, also may choose a Chairman of the Board of Directors (who must be a director), and one or more Vice Presidents, Assistant Secretaries, Assistant Treasurers and other officers. Any number of offices may be held by the same person, unless otherwise prohibited by law, the Certificate of Incorporation or these Bylaws. The officers of the

DEBTORS EXHIBIT 15
Page 12 of 130

Corporation need not be stockholders of the Corporation nor need such officers be directors of the Corporation.

Section 4.2 Election; Authority and Duties. The Board of Directors, at its first meeting held after each Annual Meeting of Stockholders (or action by written consent of stockholders in lieu of the Annual Meeting of Stockholders), shall elect the officers of the Corporation who shall hold their offices for such terms and shall exercise such powers and perform such duties in the management of the Corporation as may be provided in these Bylaws or, to the extent not so provided, by resolution of the Board of Directors and each officer of the Corporation shall hold office until such officer's successor is elected and qualified, or until such officer's earlier death, resignation or removal. Any officer elected by the Board of Directors may be removed at any time by the Board of Directors. Any vacancy occurring in any office of the Corporation shall be filled by the Board of Directors. The salaries of all officers of the Corporation shall be fixed by the Board of Directors.

Section 4.3 Voting Securities Owned by the Corporation. Powers of attorney, proxies, waivers of notice of meeting, consents and other instruments relating to securities owned by the Corporation may be executed in the name of and on behalf of the Corporation by the President, the Chief Financial Officer or any Vice President or any other officer authorized to do so by the Board of Directors and any such officer may, in the name of and on behalf of the Corporation, take all such action as any such officer may deem advisable to vote in person or by proxy at any meeting of security holders of any corporation in which the Corporation may own securities and at any such meeting shall possess and may exercise any and all rights and power incident to the ownership of such securities and which, as the owner thereof, the Corporation might have exercised and possessed if present. The Board of Directors may, by resolution, from time to time confer like powers upon any other person or persons.

Section 4.4 Chairman of the Board of Directors. The Chairman of the Board of Directors, if there be one, shall preside at all meetings of the stockholders and of the Board of Directors. During the absence or disability of the President, the Chairman of the Board of Directors shall exercise all the powers and discharge all the duties of the President. The Chairman of the Board of Directors shall also perform such other duties and may exercise such other powers as may from time to time be assigned by these Bylaws or by the Board of Directors.

Section 4.5 President/Chief Executive Officer. The President or Chief Executive officer if so designated by the Board of Directors shall, subject to the control of the Board of Directors and, if there be one, the Chairman of the Board of Directors, have general supervision of the business of the Corporation and shall see that all orders and resolutions of the Board of Directors are carried into effect. The President shall execute all bonds, mortgages, contracts and other instruments of the Corporation requiring a seal, under the seal of the Corporation, except where required or permitted by law to be otherwise signed and executed and except that the other officers of the Corporation may sign and execute documents when so authorized by these Bylaws, the Board of Directors or the President. In the absence or disability of the Chairman of the Board of Directors, or if there be none, the President shall preside at all meetings of the stockholders and, provided the President is also a director, the Board of Directors. If there be no Chairman of the Board of Directors, or if the Board of Directors shall otherwise designate, the President shall be the Chief Executive Officer of the Corporation. The President shall also perform such other duties

and may exercise such other powers as may from time to time be assigned to such officer by these Bylaws or by the Board of Directors.

Section 4.6 Chief Financial Officer. In the absence of the President/Chief Executive Officer, or in the event of his death or inability or refusal to act, the Chief Financial Officer shall perform the duties of the President, and when so acting shall have all of the powers of and be subject to all of the restrictions upon the President. The Chief Financial Officer shall (a) be custodian of the financial records of the Corporation, (b) analyze, monitor and present results of financial operations to the Board of Directors and the President and otherwise as directed by the Board of Directors, (c) design, establish and administer or cause to be designed, established and administered an integrated financial reporting system with appropriate internal controls, (d) ensure compliance with all applicable federal laws and regulations governing the financial reporting obligations of the Corporation, as well as any listing requirements applicable to the Corporation, (e) conduct periodic internal reviews of financial reporting policies, procedures and systems and (f) in general perform all of the duties incident to the office of the Chief Financial Officer and such other duties as from time to time may be assigned to such individual by the President or by the Board of Directors.

Section 4.7 Vice Presidents. At the request of the President or in the President's and Chief Financial Officer's absence or in the event of their inability or refusal to act (and if there be no Chairman of the Board of Directors), the Vice President, or the Vice Presidents if there are more than one (in the order designated by the Board of Directors), shall perform the duties of the President, and when so acting, shall have all the powers of and be subject to all the restrictions upon the President. Each Vice President shall perform such other duties and have such other powers as the Board of Directors from time to time may prescribe. If there be no Chairman of the Board of Directors, no Chief Financial Officer and no Vice President, the Board of Directors shall designate the officer of the Corporation who, in the absence of the President or in the event of the inability or refusal of the President to act, shall perform the duties of the President, and when so acting, shall have all the powers of and be subject to all the restrictions upon the President.

Section 4.8 Corporate Secretary. The Corporate Secretary shall attend all meetings of the Board of Directors and all meetings of the stockholders and record all the proceedings thereat in a book or books to be kept for that purpose; the Corporate Secretary shall also perform like duties for committees of the Board of Directors when required. The Corporate Secretary shall give, or cause to be given, notice of all meetings of the stockholders and special meetings of the Board of Directors, and shall perform such other duties as may be prescribed by the Board of Directors, the Chairman of the Board of Directors or the President, under whose supervision the Corporate Secretary shall be. If the Corporate Secretary shall be unable or shall refuse to cause to be given notice of a meeting of the stockholders or a special meeting of the Board of Directors, and if there be no Assistant Corporate Secretary, then either the Board of Directors or the President may choose another officer to cause such notice to be given. The Corporate Secretary shall have custody of the seal of the Corporation and the Corporate Secretary or any Assistant Corporate Secretary, if there be one, shall have authority to affix the same to any instrument requiring it and when so affixed, it may be attested by the signature of the Corporate Secretary or by the signature of any such Assistant Corporate Secretary. The Board of Directors may give general authority to any other officer to affix the seal of the Corporation and to attest to the affixing by such officer's signature. The Corporate Secretary shall see that all books, reports, statements, certificates and other

documents and records required by law to be kept or filed are properly kept or filed, as the case may be.

Section 4.9 Treasurer. The Treasurer shall have the custody of the corporate funds and securities and shall keep full and accurate accounts of receipts and disbursements in books belonging to the Corporation and shall deposit all moneys and other valuable effects in the name and to the credit of the Corporation in such depositories as may be designated by the Board of Directors. The Treasurer shall disburse the funds of the Corporation as may be ordered by the Board of Directors, taking proper vouchers for such disbursements, and shall render to the President and the Board of Directors, at its regular meetings, or when the Board of Directors so requires, an account of all transactions as Treasurer and of the financial condition of the Corporation. If required by the Board of Directors, the Treasurer shall give the Corporation a bond in such sum and with such surety or sureties as shall be satisfactory to the Board of Directors for the faithful performance of the duties of the office of the Treasurer and for the restoration to the Corporation, in case of the Treasurer's death, resignation, retirement or removal from office, of all books, papers, vouchers, money and other property of whatever kind in the Treasurer's possession or under the Treasurer's control belonging to the Corporation.

Section 4.10 Assistant Corporate Secretaries. Assistant Corporate Secretaries, if there be any, shall perform such duties and have such powers as from time to time may be assigned to them by the Board of Directors, the President, the Chief Financial Officer, any Vice President, if there be one, or the Corporate Secretary, and in the absence of the Corporate Secretary or in the event of the Corporate Secretary's inability or refusal to act, shall perform the duties of the Corporate Secretary, and when so acting, shall have all the powers of and be subject to all the restrictions upon the Corporate Secretary.

Section 4.11 Assistant Treasurers. Assistant Treasurers, if there be any, shall perform such duties and have such powers as from time to time may be assigned to them by the Board of Directors, the President, the Chief Financial Officer, any Vice President, if there be one, or the Treasurer, and in the absence of the Treasurer or in the event of the Treasurer's inability or refusal to act, shall perform the duties of the Treasurer, and when so acting, shall have all the powers of and be subject to all the restrictions upon the Treasurer. If required by the Board of Directors, an Assistant Treasurer shall give the Corporation a bond in such sum and with such surety or sureties as shall be satisfactory to the Board of Directors for the faithful performance of the duties of the office of Assistant Treasurer and for the restoration to the Corporation, in case of the Assistant Treasurer's death, resignation, retirement or removal from office, of all books, papers, vouchers, money and other property of whatever kind in the Assistant Treasurer's possession or under the Assistant Treasurer's control belonging to the Corporation.

Section 4.12 Other Officers. Such other officers as the Board of Directors may choose shall perform such duties and have such powers as from time to time may be assigned to them by the Board of Directors. The Board of Directors may delegate to any other officer of the Corporation the power to choose such other officers and to prescribe their respective duties and powers.

DEBTORS EXHIBIT 15
Page 15 of 130

ARTICLE V.

STOCK

Section 5.1 Form of Certificates. Every holder of stock in the Corporation shall be entitled to have a certificate signed by, or in the name of the Corporation by the Chairman of the Board of Directors, or the President, Chief Financial Officer or a Vice President, certifying the number of shares owned by such stockholder in the Corporation.

Section 5.2 Signatures. Any or all of the signatures on a certificate may be a facsimile. In case any officer, transfer agent or registrar who has signed or whose facsimile signature has been placed upon a certificate shall have ceased to be such officer, transfer agent or registrar before such certificate is issued, it may be issued by the Corporation with the same effect as if such person were such officer, transfer agent or registrar at the date of issue.

Section 5.3 Lost Certificates. The Board of Directors may direct a new certificate to be issued in place of any certificate theretofore issued by the Corporation alleged to have been lost, stolen or destroyed, upon the making of an affidavit of that fact by the person claiming the certificate of stock to be lost, stolen or destroyed. When authorizing such issue of a new certificate, the Board of Directors may, in its discretion and as a condition precedent to the issuance thereof, require the owner of such lost, stolen or destroyed certificate, or such owner's legal representative, to advertise the same in such manner as the Board of Directors shall require and/or to give the Corporation a bond in such sum as it may direct as indemnity against any claim that may be made against the Corporation on account of the alleged loss, theft or destruction of such certificate or the issuance of such new certificate.

Section 5.4 Transfers. Stock of the Corporation shall be transferable in the manner prescribed by applicable law and in these Bylaws. Transfers of stock shall be made on the books of the Corporation only by the person named in the certificate or by such person's attorney lawfully constituted in writing and upon the surrender of the certificate therefor, properly endorsed for transfer and payment of all necessary transfer taxes; provided, however, that such surrender and endorsement or payment of taxes shall not be required in any case in which the officers of the Corporation shall determine to waive such requirement. Every certificate exchanged, returned or surrendered to the Corporation shall be marked "Cancelled," with the date of cancellation, by the Corporate Secretary or Assistant Corporate Secretary of the Corporation or the transfer agent thereof. No transfer of stock shall be valid as against the Corporation for any purpose until it shall have been entered in the stock records of the Corporation by an entry showing from and to whom transferred.

Section 5.5 Dividend Record Date. In order that the Corporation may determine the stockholders entitled to receive payment of any dividend or other distribution or allotment of any rights or the stockholders entitled to exercise any rights in respect of any change, conversion or exchange of stock, or for the purpose of any other lawful action, the Board of Directors may fix a record date, which record date shall not precede the date upon which the resolution fixing the record date is adopted, and which record date shall be not more than sixty (60) days prior to such action. If no record date is fixed, the record date for determining stockholders for any such purpose

DEBTORS EXHIBIT 15
Page 16 of 130

shall be at the close of business on the day on which the Board of Directors adopts the resolution relating thereto.

Section 5.6 Record Owners. The Corporation shall be entitled to recognize the exclusive right of a person registered on its books as the owner of shares to receive dividends, and to vote as such owner, and to hold liable for calls and assessments a person registered on its books as the owner of shares, and shall not be bound to recognize any equitable or other claim to or interest in such share or shares on the part of any other person, whether or not it shall have express or other notice thereof, except as otherwise required by law. The Corporation may establish a recognition procedure by which the beneficial owner of shares that are registered in the name of a nominee is recognized by the Corporation as the shareholder. The extent of this recognition may be determined in the recognition procedure.

Section 5.7 Transfer and Registry Agents. The Corporation may from time to time maintain one or more transfer offices or agencies and registry offices or agencies at such place or places as may be determined from time to time by the Board of Directors.

ARTICLE VI.

NOTICES

Section 6.1 Notices. Whenever written notice is required by law, the Certificate of Incorporation or these Bylaws, to be given to any director, member of a committee or stockholder, such notice may be given by mail, addressed to such director, member of a committee or stockholder, at such person's address as it appears on the records of the Corporation, with postage thereon prepaid, and such notice shall be deemed to be given at the time when the same shall be deposited in the United States mail. Without limiting the manner by which notice otherwise may be given effectively to stockholders, any notice to stockholders given by the Corporation under applicable law, the Certificate of Incorporation or these Bylaws shall be effective if given by a form of electronic transmission if consented to by the stockholder to whom the notice is given. Any such consent shall be revocable by the stockholder by written notice to the Corporation. Any such consent shall be deemed to be revoked if (i) the Corporation is unable to deliver by electronic transmission two (2) consecutive notices by the Corporation in accordance with such consent, and (ii) such inability becomes known to the Corporate Secretary or Assistant Corporate Secretary of the Corporation or to the transfer agent, or other person responsible for the giving of notice; provided, however, that the inadvertent failure to treat such inability as a revocation shall not invalidate any meeting or other action. Notice given by electronic transmission, as described above, shall be deemed given: (i) if by facsimile telecommunication, when directed to a number at which the stockholder has consented to receive notice; (ii) if by electronic mail, when directed to an electronic mail address at which the stockholder has consented to receive notice; (iii) if by a posting on an electronic network, together with separate notice to the stockholder of such specific posting, upon the later of (A) such posting and (B) the giving of such separate notice; and (iv) if by any other form of electronic transmission, when directed to the stockholder. Notice to directors or committee members may be given personally or by telegram, telex, cable or by means of electronic transmission.

DEBTORS EXHIBIT 15
Page 17 of 130

Section 6.2 Waivers of Notice. Whenever any notice is required by applicable law, the Certificate of Incorporation or these Bylaws, to be given to any director, member of a committee or stockholder, a waiver thereof in writing, signed by the person or persons entitled to notice, or a waiver by electronic transmission by the person or persons entitled to notice, whether before or after the time stated therein, shall be deemed equivalent thereto. Attendance of a person at a meeting, present in person or represented by proxy, shall constitute a waiver of notice of such meeting, except where the person attends the meeting for the express purpose of objecting at the beginning of the meeting to the transaction of any business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any Annual or Special Meeting of Stockholders or any regular or special meeting of the directors or members of a committee of directors need be specified in any written waiver of notice unless so required by law, the Certificate of Incorporation or these Bylaws.

ARTICLE VII.

GENERAL PROVISIONS

Section 7.1 Dividends. Dividends upon the capital stock of the Corporation, subject to the requirements of the DGCL and the provisions of the Certificate of Incorporation, if any, may be declared by the Board of Directors at any regular or special meeting of the Board of Directors (or any action by written consent in lieu thereof in accordance with Section 3.8 hereof), and may be paid in cash, in property, or in shares of the Corporation's capital stock. Before payment of any dividend, there may be set aside out of any funds of the Corporation available for dividends such sum or sums as the Board of Directors from time to time, in its absolute discretion, deems proper as a reserve or reserves to meet contingencies, or for purchasing any of the shares of capital stock, warrants, rights, options, bonds, debentures, notes, scrip or other securities or evidences of indebtedness of the Corporation, or for equalizing dividends, or for repairing or maintaining any property of the Corporation, or for any proper purpose, and the Board of Directors may modify or abolish any such reserve.

Section 7.2 Disbursements. All checks or demands for money and notes of the Corporation shall be signed by such officer or officers or such other person or persons as the Board of Directors may from time to time designate.

Section 7.3 Fiscal Year. The fiscal year of the Corporation shall be fixed by resolution of the Board of Directors.

Section 7.4 Corporate Seal. The corporate seal shall have inscribed thereon the name of the Corporation, the year of its organization and the words "Corporate Seal, Delaware." The seal may be used by causing it or a facsimile thereof to be impressed or affixed or reproduced or otherwise.

ARTICLE VIII.

INDEMNIFICATION

Section 8.1 Power to Indemnify in Actions, Suits or Proceedings other than Those by or in the Right of the Corporation. Subject to Section 8.3, the Corporation shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the Corporation), by reason of the fact that such person is or was a director or officer of the Corporation, or is or was a director or officer of the Corporation serving at the request of the Corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such person in connection with such action, suit or proceeding if such person acted in good faith and in a manner such person reasonably believed to be in or not opposed to the best interests of the Corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe such person's conduct was unlawful. The termination of any action, suit or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not, of itself, create a presumption that the person did not act in good faith and in a manner which such person reasonably believed to be in or not opposed to the best interests of the Corporation, and, with respect to any criminal action or proceeding, had reasonable cause to believe that such person's conduct was unlawful.

Section 8.2 Power to Indemnify in Actions, Suits or Proceedings by or in the Right of the Corporation. Subject to Section 8.3, the Corporation shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the Corporation to procure a judgment in its favor by reason of the fact that such person is or was a director or officer of the Corporation, or is or was a director or officer of the Corporation serving at the request of the Corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees) actually and reasonably incurred by such person in connection with the defense or settlement of such action or suit if such person acted in good faith and in a manner such person reasonably believed to be in or not opposed to the best interests of the Corporation; except that no indemnification shall be made in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable to the Corporation unless and only to the extent that the Court of Chancery of the State of Delaware or the court in which such action or suit was brought shall determine upon application that, despite the adjudication of liability but in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses which the Court of Chancery or such other court shall deem proper.

Section 8.3 Authorization of Indemnification. Any indemnification under this Article VIII (unless ordered by a court) shall be made by the Corporation only as authorized in the specific case upon a determination that indemnification of the present or former director or officer is proper in the circumstances because such person has met the applicable standard of conduct set forth in Section 8.1 or Section 8.2, as the case may be. Such determination shall be made, with respect to a person who is a director or officer at the time of such determination (i) by a majority vote of the directors who are not parties to such action, suit or proceeding, even though less than a quorum,

DEBTORS EXHIBIT 15
Page 19 of 130

or (ii) by a committee of such directors designated by a majority vote of such directors, even though less than a quorum, or (iii) if there are no such directors, or if such directors so direct, by independent legal counsel in a written opinion, or (iv) by the stockholders. Such determination shall be made, with respect to former directors and officers, by any person or persons having the authority to act on the matter on behalf of the Corporation. To the extent, however, that a present or former director or officer of the Corporation has been successful on the merits or otherwise in defense of any action, suit or proceeding described above, or in defense of any claim, issue or matter therein, such person shall be indemnified against expenses (including attorneys' fees) actually and reasonably incurred by such person in connection therewith, without the necessity of authorization in the specific case.

Section 8.4 Good Faith Defined. For purposes of any determination under Section 8.3, a person shall be deemed to have acted in good faith and in a manner such person reasonably believed to be in or not opposed to the best interests of the Corporation, or, with respect to any criminal action or proceeding, to have had no reasonable cause to believe such person's conduct was unlawful, if such person's action is based on the records or books of account of the Corporation or another enterprise, or on information supplied to such person by the officers of the Corporation or another enterprise in the course of their duties, or on the advice of legal counsel for the Corporation or another enterprise or on information or records given or reports made to the Corporation or another enterprise by an independent certified public accountant or by an appraiser or other expert selected with reasonable care by the Corporation or another enterprise. The provisions of this Section 8.4 shall not be deemed to be exclusive or to limit in any way the circumstances in which a person may be deemed to have met the applicable standard of conduct set forth in Section 8.1 or Section 8.2, as the case may be.

Section 8.5 Indemnification by a Court. Notwithstanding any contrary determination in the specific case under Section 8.3, and notwithstanding the absence of any determination thereunder, any director or officer may apply to the Court of Chancery of the State of Delaware or any other court of competent jurisdiction in the State of Delaware for indemnification to the extent otherwise permissible under Section 8.1 or Section 8.2. The basis of such indemnification by a court shall be a determination by such court that indemnification of the director or officer is proper in the circumstances because such person has met the applicable standard of conduct set forth in Section 8.1 or Section 8.2, as the case may be. Neither a contrary determination in the specific case under Section 8.3 nor the absence of any determination thereunder shall be a defense to such application or create a presumption that the director or officer seeking indemnification has not met any applicable standard of conduct. Notice of any application for indemnification pursuant to this Section 8.5 shall be given to the Corporation promptly upon the filing of such application. If successful, in whole or in part, the director or officer seeking indemnification shall also be entitled to be paid the expense of prosecuting such application.

Section 8.6 Expenses Payable in Advance. Expenses (including attorneys' fees) incurred by a director or officer in defending any civil, criminal, administrative or investigative action, suit or proceeding shall be paid by the Corporation in advance of the final disposition of such action, suit or proceeding upon receipt of an undertaking by or on behalf of such director or officer to repay such amount if it shall ultimately be determined that such person is not entitled to be indemnified by the Corporation as authorized in this Article VIII. Such expenses (including

attorneys' fees) incurred by former directors and officers or other employees and agents may be so paid upon such terms and conditions, if any, as the Corporation deems appropriate.

Section 8.7 Nonexclusivity of Indemnification and Advancement of Expenses. The indemnification and advancement of expenses provided by, or granted pursuant to, this Article VIII shall not be deemed exclusive of any other rights to which those seeking indemnification or advancement of expenses may be entitled under the Certificate of Incorporation, these Bylaws, any agreement, vote of stockholders or disinterested directors or otherwise, both as to action in such person's official capacity and as to action in another capacity while holding such office, it being the policy of the Corporation that indemnification of the persons specified in Section 8.1 and Section 8.2 shall be made to the fullest extent permitted by law. The provisions of this Article VIII shall not be deemed to preclude the indemnification of any person who is not specified in Section 8.1 or Section 8.2 but whom the Corporation has the power or obligation to indemnify under the provisions of the DGCL, or otherwise.

Section 8.8 Insurance. The Corporation may purchase and maintain insurance on behalf of any person who is or was a director or officer of the Corporation, or is or was a director or officer of the Corporation serving at the request of the Corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against such person and incurred by such person in any such capacity, or arising out of such person's status as such, whether or not the Corporation would have the power or the obligation to indemnify such person against such liability under the provisions of this Article VIII.

Section 8.9 Certain Definitions. For purposes of this Article VIII, references to "the Corporation" shall include, in addition to the resulting corporation, any constituent corporation (including any constituent of a constituent) absorbed in a consolidation or merger which, if its separate existence had continued, would have had power and authority to indemnify its directors or officers, so that any person who is or was a director or officer of such constituent corporation, or is or was a director or officer of such constituent corporation serving at the request of such constituent corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, shall stand in the same position under the provisions of this Article VIII with respect to the resulting or surviving corporation as such person would have with respect to such constituent corporation if its separate existence had continued. The term "another enterprise" as used in this Article VIII shall mean any other corporation or any partnership, joint venture, trust, employee benefit plan or other enterprise of which such person is or was serving at the request of the Corporation as a director, officer, employee or agent. For purposes of this Article VIII, references to "fines" shall include any excise taxes assessed on a person with respect to an employee benefit plan; and references to "serving at the request of the Corporation" shall include any service as a director, officer, employee or agent of the Corporation which imposes duties on, or involves services by, such director or officer with respect to an employee benefit plan, its participants or beneficiaries; and a person who acted in good faith and in a manner such person reasonably believed to be in the interest of the participants and beneficiaries of an employee benefit plan shall be deemed to have acted in a manner "not opposed to the best interests of the Corporation" as referred to in this Article VIII.

Section 8.10 Survival of Indemnification and Advancement of Expenses. The indemnification and advancement of expenses provided by, or granted pursuant to, this Article

DEBTORS EXHIBIT 15
Page 21 of 130

VIII shall, unless otherwise provided when authorized or ratified, continue as to a person who has ceased to be a director or officer and shall inure to the benefit of the heirs, executors and administrators of such a person.

Section 8.11 Limitation on Indemnification. Notwithstanding anything contained in this Article VIII to the contrary, except for proceedings to enforce rights to indemnification (which shall be governed by Section 8.5), the Corporation shall not be obligated to indemnify any director or officer (or his or her heirs, executors or personal or legal representatives) or advance expenses in connection with a proceeding (or part thereof) initiated by such person unless such proceeding (or part thereof) was authorized or consented to by the Board of Directors of the Corporation.

Section 8.12 Indemnification of Employees and Agents. The Corporation may, to the extent authorized from time to time by the Board of Directors, provide rights to indemnification and to the advancement of expenses to employees and agents of the Corporation similar to those conferred in this Article VIII to directors and officers of the Corporation.

ARTICLE IX.

AMENDMENTS

Section 9.1 Amendments. These Bylaws may be altered, amended or repealed, in whole or in part, or new Bylaws may be adopted by the stockholders or by the Board of Directors; provided, however, that notice of such alteration, amendment, repeal or adoption of new Bylaws be contained in the notice of such meeting of the stockholders or Board of Directors, as the case may be. All such amendments must be approved by either the holders of a majority of the outstanding capital stock entitled to vote thereon or by a majority of the entire Board of Directors then in office.

Section 9.2 Entire Board of Directors. As used in this Article IX and in these Bylaws generally, the term "entire Board of Directors" means the total number of directors which the Corporation would have if there were no vacancies.

[Signature page follows]

DEBTORS EXHIBIT 15
Page 22 of 130

I, Andrew S. Price, President and Secretary, do hereby certify that the foregoing constitutes a true and correct copy of the Bylaws of the Corporation effective as of this ____ day of _____, 2025.

_____
Andrew S. Price, President and Secretary

FOURTH AMENDED AND RESTATED

CERTIFICATE OF INCORPORATION

OF

HIGHER GROUND EDUCATION INC.

The undersigned, hereby certifies that:

1. The undersigned is the President of Higher Ground Education Inc., a Delaware corporation.

2. The Certificate of Incorporation of this corporation was originally filed with the Secretary of State of Delaware on February 11, 2016. On March 4, 2016, the Corporation filed a Certificate of Amendment of the Certificate of Incorporation. On January 24, 2017, the Corporation filed a Second Certificate of Amendment of Certificate of Incorporation, and a Certificate of Designation of Series Seed Preferred Stock. On March 18, 2019, the Corporation filed an Amended and Restated Certificate of Incorporation. On December 11, 2020, the Corporation filed a Second Amended and Restated Certificate of Incorporation. On March 4, 2021, the Corporation filed a Third Amended and Restated Certificate of Incorporation ("***Third A&R Certificate of Incorporation***").

3. Pursuant to Section 242 and 245 of the General Corporation law of the State of Delaware, this Fourth Amended and Restated Certificate of Incorporation amends and restates the provisions of the Third A&R Certificate of Incorporation, and the text of the original Certificate of Incorporation as heretofore amended, restated, or supplemented, shall be hereby amended and restated to read in its entirety as follows:

FIRST. The name of the corporation is Higher Ground Education Inc. (the "***Corporation***").

SECOND. The address of the registered office of the Corporation in the State of Delaware is 108 Lakeland Avenue, City of Dover, County of Kent, Delaware 19901. The name of the registered agent of the Corporation at such address is Capitol Services, Inc.

THIRD. The purpose of the Corporation is to engage in any lawful act or activity for which a corporation may organize under the Delaware General Corporation Law, as amended (the "***DGCL***").

FOURTH. The total number of shares of stock which the Corporation is authorized to issue is one thousand (1,000) shares of common stock, having a par value of $0.0001 per share.

FIFTH. Pursuant to Section 5.2 of the [Second] Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors, dated [October 13], 2025, as amended (the "***Plan***") and as confirmed by order dated _____, 2025 of the United States Bankruptcy Court for the Northern District of Texas (the "***Confirmation Order***"), the member of the Board of

Directors appointed by the Plan sponsor shall be Andrew S. Price. The director's address is: 2028 E. Ben White Blvd., Suite 240-2650 Austin, TX 78741.

SIXTH. The business and affairs of the Corporation shall be managed by or under the direction of the board of directors, and the directors need not be elected by written ballot unless required by the bylaws of the Corporation.

SEVENTH. In furtherance and not in limitation of the powers conferred by the laws of the State of Delaware, the board of directors is expressly authorized to make, amend and repeal the bylaws.

EIGHTH. The Corporation is to have perpetual existence.

NINTH. The Corporation reserves the right to amend, alter, change or repeal any provision contained in this Certificate of Incorporation in the manner now or hereafter prescribed by the laws of the State of Delaware. All rights conferred upon stockholders herein are granted subject to this reservation.

TENTH. A director of the Corporation shall not be personally liable to the Corporation or its shareholders for monetary damages for breach of fiduciary duty as director, except for liability (i) for any breach of the director's duty of loyalty to the Corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) under Section 174 of the DGCL, or (iv) for any transaction from which the director derived any improper personal benefit. If the DGCL is amended after the filing of the Certificate of Incorporation of which this article is a part to authorize corporate action further eliminating or limiting the personal liability of directors, then the liability of a director of the Corporation shall be eliminated or limited to the fullest extent permitted by the DGCL, as so amended.

Any repeal or modification of the foregoing paragraph by the stockholders of the Corporation shall not adversely affect any right or protection of a director or the Corporation existing at the time of such repeal or modification.

ELEVENTH. As a Delaware corporation reorganized pursuant to the Plan, as confirmed by the Confirmation Order, the Corporation is prohibited from issuing non-voting equity securities under Section 1123(a)(6) of the United States Bankruptcy Code.

[Signature page follows]

On June 17, 2025, the Corporation filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code in the U.S. Bankruptcy Court for the Northern District of Texas, commencing voluntary proceeding Case No. Case No. 25-80121 (MVL) pursuant to Chapter 11 of Title 11 of the United States Code, 11 U.S.C. § 101 et seq. On _____, 2025, the United States Bankruptcy Court for the Northern District of Texas entered the Confirmation Order and confirmed the Plan. On _____, 2025, the Plan was consummated, and this Fourth Amended and Restated Certificate of Incorporation was duly adopted in accordance with Sections 242, 245, and 303 of the Delaware General Corporation Law.

HIGHER GROUND EDUCATION INC.

By:_____

Name: Andrew S. Price

Title: President

WRITTEN CONSENT
OF THE SOLE DIRECTOR
OF
HIGHER GROUND EDUCATION INC.

_____, 2025

The undersigned, being the sole member of the Board of Directors (the "***Board of Directors***") of Higher Ground Education Inc. (the "***Company***"), in accordance with the Delaware General Corporation Laws and the Amended and Restated Bylaws of the Company (the "***Bylaws***"), hereby adopts the following resolutions by written consent as if resolved at a duly constituted meeting of the Board of Directors:

WHEREAS, the Company filed a voluntary petition for relief in the United States Bankruptcy Court for the Northern District of Texas (the "***Bankruptcy Court***"), commencing voluntary proceeding Case No. 25-80121 (MVL) (the "***Bankruptcy Case***") pursuant to Chapter 11 of Title 11 of the United States Code, 11 U.S.C. § 101 et seq. (the "***Bankruptcy Code***") on June 17, 2025;

WHEREAS, as part of the Bankruptcy Case, the Company has filed the [Second] Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors, dated [October 13], 2025 (as the same may be amended, modified or supplemented from time to time in accordance with the provisions hereof and thereof, the "***Plan***") which has been approved by the Bankruptcy Court;

WHEREAS, the Bankruptcy Court has entered an order confirming the Plan and on the effective date of the Plan (the "***Effective Date***"), 2HR Learning, Inc., a Texas corporation, and YYYYY, LLC, a Delaware limited liability company, became all of the shareholders of the Company and appointed a sole director to the Board of Directors pursuant to the Plan; and

WHEREAS, the Board of Directors desires to formally remove and replace all officers of the Company, and to grant them such authority as shall be necessary to the proper execution of their offices, hereby adopts the resolutions set forth below.

Removal of Officers

RESOLVED, that each of the current officers of the Company shall be, and hereby is, removed as officers of the Company.

Election of Officers

RESOLVED, that the following persons shall be, and hereby are, elected to serve as officers of the Company, to hold the following offices until their successor shall be duly elected and shall qualify or until their earlier resignation or removal:

Andrew S. Price	President and Secretary
Andrew S. Price	Chief Financial Officer

General Banking

RESOLVED, that the President and Chief Financial Officer, or his designees (the "***Authorized Persons***") be and hereby are authorized to designate such banks, trust companies, safe deposit companies, or such other firms, corporations or associations (each a "***Depository***" and collectively the "***Depositories***") as Depositories of funds of the Company as they may deem necessary or advisable for the proper conduct of business, by a written direction addressed to the Depository involved to establish with any such Depository an account or accounts of the Company to be known by such appropriate name or names as they may designate in such written direction;

RESOLVED FURTHER, that the Authorized Persons be and hereby are authorized to execute on behalf of the Company, such agreements and documents as may from time to time be required, necessary or proper in order to establish and maintain an account or accounts of the Company with any Depository, and to execute on behalf of the Company, agreements and documents as may from time to time be required, necessary or proper in effecting the provisions of resolutions passed by the Board of Directors of the Company (provided such resolutions have not been superseded by delivery of certified copies of subsequent resolutions) and to transact the business of the Company with reference to accounts maintained with its Depositories;

RESOLVED FURTHER, that any Depository be and hereby is authorized to accept, for deposit to an account of the Company and/or for collection for the account of the Company, any currency, checks, drafts, notes or other instruments, calling for the payment of money, which may be submitted to it for such deposit and/or collections;

RESOLVED FURTHER, that the Authorized Persons be and hereby are authorized and directed to designate, from time to time, in writing with such limitations as such Authorized Persons deem to be appropriate, and with the authority to amend or revoke any such designation, the officers or employees of this Company (including themselves) or agent or agents, who shall have authority to sign or countersign, by manual, electronic or facsimile signature, on behalf of the Company, any checks, drafts, or other orders with respect to any funds standing to the credit of the Company maintained in any such account; provided, however, that such checks, drafts or orders bear the required number of specifically authorized signatures, in conformity with any restrictions, as specified in the written designation of the authorized signer or signers for that specific account;

RESOLVED FURTHER, that each Depository be and hereby is authorized to honor and pay any and all checks, drafts and orders for the payment or withdrawal of funds, or written, telephonic, electronic or oral instructions with respect to the electronic transfer of funds when made, signed, drawn, accepted or endorsed on behalf of the Company by any of the officers or employees of the Company so designated jointly by the Authorized Persons;

RESOLVED FURTHER, that in connection with any account maintained with any Depository, the Authorized Persons be and hereby are authorized and empowered to file with any Depository the facsimile signature of any officer or officers, employee or employees, agent or agents, and to direct such Depository to accept any one or more of the facsimile signatures filed in accordance with this resolution as sufficient execution of any check drawn against any such account for which a facsimile signature or signatures are authorized, including any such checks, drafts or other orders drawn in favor of any person or persons whose authorized facsimile signature or signatures have been affixed thereto;

RESOLVED FURTHER, that the Authorized Persons be and hereby are authorized and directed, by letter or other document signed by the Authorized Persons, to direct the use of electronic funds transfer systems for the transfer of funds of the Company and to enter into such agreements for the use of such systems as they deem necessary or appropriate from time to time;

RESOLVED FURTHER, that the Authorized Persons be and hereby are authorized to execute, on behalf of the Company, agreements with Depositories to provide various services for the Company including, but not limited to, rental of safe deposit boxes, lock box services, payroll services and other banking or financial services;

RESOLVED FURTHER, that the Authorized Persons and any individual or individuals designated in writing by any Authorized Persons be, and each of them hereby is, authorized and directed to execute and sign on behalf of the Company any and all statements relating or pertaining to the certification of any account or accounts maintained in such Depositories that require execution by the Company;

General Investment

RESOLVED FURTHER, that the Authorized Persons be and hereby are authorized and directed to establish such investment and custodial accounts for the safekeeping of such investment securities and to designate specific types of investments with Depositories as the Authorized Persons establishing the same shall deem necessary or appropriate in order to invest funds of the Company in such financial investments in accordance with the Company's investment policy;

RESOLVED FURTHER, that the Authorized Persons be and hereby are authorized and directed to designate, from time to time, by letter or other document signed by the Authorized Persons, the officers or employees of the Company, including themselves, who shall have the authority to direct the execution of trades on behalf of the Company in the investment accounts established pursuant to the immediately preceding resolution, in each case in accordance with the Company's investment policy; and

RESOLVED FURTHER, that the Authorized Persons be and hereby are authorized and directed to designate, by letter or other document, certain

Depositories for the custody and safekeeping of securities, as any Authorized Person deems necessary or appropriate from time to time.

Authority of Officers

RESOLVED FURTHER, that each officer of the Company, acting singly or with one or more other officers, is authorized and empowered to execute and deliver any and all agreements, contracts, instruments, and documents requiring the signature of the Company, and which they or any one of them may deem necessary, appropriate or desirable in connection with or in furtherance of the business affairs of the Company, and that the execution and delivery of any such agreements, instruments, and documents by such officer or officers shall be binding upon the Company without any further authorization or formality, and such execution and delivery shall be conclusive evidence of their determination and the approval of the Board of Directors; and

RESOLVED FURTHER, that the Secretary of the Company is authorized to certify to any third party the authority of Company officers or Authorized Persons to act on behalf of the Company as authorized herein, and such third party is hereby authorized to rely upon such certificate as evidence of the approval of the Board of Directors of such act or acts without further action by the Board of Directors.

[*Signature page follows*]

IN WITNESS WHEREOF, the undersigned, being the sole director of the Company, has executed this written consent as of the date first indicated above.

By:_____

Name: Andrew S. Price

ACTION BY UNANIMOUS WRITTEN CONSENT
OF THE SHAREHOLDERS
OF
HIGHER GROUND EDUCATION INC.

_____, 2025

2HR Learning, Inc., a Texas corporation ("***2HR Learning***"), and YYYYY, LLC, a Delaware limited liability company ("***5Y***") being all of the shareholders of Higher Ground Education Inc., a Delaware corporation (the "***Company***"), do hereby waive any and all requirements for the holding of a meeting of the shareholders, including, without limitation, any requirements as to notice thereof, and do hereby consent to the following resolutions by written consent in accordance with the Delaware General Corporation Laws ("***DGCL***") and the Amended and Restated Bylaws of the Company (the "***Bylaws***"):

WHEREAS, the Company filed a voluntary petition for relief in the United States Bankruptcy Court for the Northern District of Texas (the "***Bankruptcy Court***"), commencing voluntary proceeding Case No. 25-80121 (MVL) (the "***Bankruptcy Case***") pursuant to Chapter 11 of Title 11 of the United States Code, 11 U.S.C. § 101 et seq. (the "***Bankruptcy Code***") on June 17, 2025;

WHEREAS, as part of the Bankruptcy Case, the Company has filed the [Second] Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors, dated [October 13], 2025 (as the same may be amended, modified or supplemented from time to time in accordance with the provisions hereof and thereof, the "***Plan***") which has been approved by the Bankruptcy Court;

WHEREAS, the Bankruptcy Court has entered an order confirming the Plan and on the effective date of the Plan (the "***Effective Date***"), 2HR Learning was issued 40% of shares of the Company and 5Y was issued the remaining 60% of shares of the Company;

WHEREAS, as contemplated by Section 5.2 of the Plan, each member of the board of directors of the Company existing immediately before the Effective Date shall be deemed terminated and/or removed without cause effective immediately upon the Effective Date and 2HR Learning and 5Y may nominate and elect new members for the board of directors of the Company in accordance with the Company's certificate of incorporation, bylaws, and any other applicable organizational documents; and

WHEREAS, 2HR Learning and 5Y, being all of the shareholders of the Company, hereby find that it is advisable and in the best interests of the Company to appoint new directors.

NOW THEREFORE, BE IT RESOLVED, that each member of the board of directors of the Company existing immediately before the Effective Date shall be deemed terminated and/or removed without cause effective immediately upon the Effective Date;

RESOLVED FURTHER, that the size of the board of directors is fixed at one (1), and that Andrew S. Price is hereby appointed to serve as the sole director of the

Company (the "Director") and to serve in accordance with the Bylaws, as they may be amended from time to time, until his successor is elected or qualified or until his earlier resignation or removal;

RESOLVED FURTHER, that this Action by Unanimous Written Consent of the Shareholders of Higher Ground Education Inc. ("***Unanimous Shareholder Consent***"), may be executed in separate counterparts, each of which when so executed shall be an original, but all such counterparts shall together constitute but one and the same instrument. If any signature is delivered by facsimile transmission or by e-mail delivery of a ".pdf" format data file, such signature shall create a valid and binding obligation of the party executing with the same force and effect as if such facsimile or ".pdf" signature page were an original thereof; and

RESOLVED FURTHER, that this Unanimous Shareholder Consent shall be delivered to the officer or agent having custody of the books in which proceedings of meetings of the stockholders of the Company are kept.

[Signature page follows]

IN WITNESS WHEREOF, the undersigned, being all of the shareholders of the Company, hereby consent to, approve and adopt the foregoing actions as on the date first indicated above.

2HR LEARNING, INC.

By:_____

Name: Andrew S. Price

Title: Chief Financial Officer

YYYYY, LLC

By:_____

Name: Andrew S. Price

Title: Chief Financial Officer

DEBTORS EXHIBIT 15
Page 34 of 130

ALTSCHOOL II, LLC

AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT

THIS AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT (this "***Agreement***") of ALTSCHOOL II, LLC, a Delaware limited liability company (the "***Company***"), is made and entered into as of the ____ day of _____, 2025, by Guidepost A LLC (the "***Member***") and each other person admitted from time to time as a Member of the Company (collectively, the "***Members***").

WHEREAS, the Company was formed as a Delaware limited liability company pursuant to the Delaware Limited Liability Company Act, as amended from time to time (the "***Act***");

WHEREAS, the initial limited liability company agreement of the Company was entered into on or about April 16, 2014 (the "***Prior Agreement***"); and

WHEREAS, the Member desires to amend and restate the Prior Agreement and to enter into this Amended and Restated Limited Liability Company Agreement to set forth, among other things, its respective rights and obligations as Member.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Member, intending to be legally bound, hereby agrees as follows:

1. Name. The name of the Company is **ALTSCHOOL II, LLC**. The affairs of the Company shall be conducted under the Company name, or such other name as the Manager may designate from time to time.

(i) **Purpose.** The purposes of the Company are to own, manage, and/or operate schools in selected markets within the United States, and to engage in any lawful act or activity for which a limited liability company may be organized under the laws of the State of Delaware. The Company shall have the power to make and perform all contracts and to engage in all activities and transactions necessary or advisable to carry out the purposes of the Company, and all other powers available to it as a limited liability company under the laws of the State of Delaware.

2. Principal Office. The Company shall maintain a virtual office at 2028 E. Ben White Blvd., Suite 240-2650, Austin, Texas 78741, or at such other place or places as the Manager may from time to time designate.

3. Registered Agent. The name of the registered agent for service of process of the Company and the address of the Company's registered office in the State of Delaware shall be Cogency Global Inc., 850 New Burton Road, Suite 201, Dover, DE 19904, Kent County, or such other agent or office in the State of Delaware as the Manager may from time to time designate.

4. Term. The Company shall commence upon the filing of the Certificate in the Office of the Secretary of State of the State of Delaware and shall conclude upon the earlier of (a)

the written consent of the Members or (b) the termination of the legal existence of the last remaining Member of the Company or the occurrence of any other lawful event which terminates the continued membership of the last remaining Member of the Company in the Company unless the Company is continued without dissolution in a manner permitted by the Act.

5. Interests. The Company shall be authorized to issue one hundred (100) units of limited liability company interests, all of which shall be of one class and shall be designated as "***Common Units***," and all of which shall be issued to the Member. Common Units shall for all purposes be personal property. The Common Units shall not be certificated.

6. Capital Contributions of the Members. The amount of each Member's capital contribution to the Company (or the amount of capital contribution attributable to such Member) is set forth across from such Member's name on **EXHIBIT A** hereto, as may be updated and amended from time to time. Notwithstanding the foregoing, the Member shall not be obligated to make capital contributions to the Company.

7. Allocation of Profit and Loss. All profits and losses of the Company shall be allocated to the Members *pro rata* in accordance with their respective capital contributions.

8. Distributions and Withdrawals. Distributions and withdrawals, and the timing and amounts thereof, will be made solely at the discretion of the Manager. Notwithstanding any provision to the contrary contained in this Agreement, the Company shall not be required to make a distribution to any Member on account of its interest in the Company if such distribution would violate applicable law.

9. Interest. No interest shall be paid to any Member on account of his interest in the capital of, or on account of his investment in, the Company.

10. Management. The persons designated as managers of the Company (the "***Managers***") shall have the sole and exclusive right to manage, control, and conduct the affairs of the Company and to do any and all acts on behalf of the Company permitted by applicable law, and such person(s) shall be a "manager" within the meaning of the Act. As of the date hereof, Christopher Tranquill shall be designated as the sole Manager of the Company within the meaning of the Act. Except as provided elsewhere in this Agreement, any action to be taken or authorized "by the Manager(s)" or at the "discretion of the Manager(s)" shall be construed to require the approval of a majority of the Managers; provided, that in the event that there is only one Manager of the Company, then only the approval of such Manager is required. Any Manager acting alone is authorized to execute and deliver any document on behalf of the Company without any vote or consent of any other person.

11. Officers. The officers of the Company (the "***Officers***"), if any, shall be appointed by the Manager in their sole discretion and shall hold office until their respective successors are elected or until their earlier death, resignation, or removal. The Manager may assign Officers titles including "chief executive officer," "president," "vice president," "treasurer," "secretary," "assistant secretary" and "chief financial officer." Any Officers appointed will have such authority and perform such duties as the Manager may, from time to time, delegate to them. No Officer need be a Member, any number of offices may be held by a single person, and there may be

multiple persons holding the same office. The salaries and other compensation, if any, of the Officers shall be fixed from time to time by the Manager. Any Officer may resign, in writing, as such at any time and such resignation will be effective at the time specified in the written resignation, or if no time is specified, at the time the written resignation is received by the Company. Any Officer may be removed as such, either with or without cause, at any time by the Manager. The officers of the Company, if any, shall be set forth on Schedule I attached hereto. For the avoidance of doubt, in the event that Officers have been appointed by the Manager, the Manager of the Company shall continue to have the ability to act on behalf of the Company including, but not limited to, having the authority to execute any agreement on behalf of the Company.

12. Rights of Members. Other than Members who are acting in their capacities as Manager(s) under the terms of this Agreement, or as expressly provided herein, the Members shall take no part in the control or management of the Company's business nor shall the Members have any power or authority to act for or on behalf of the Company. Except as expressly provided herein or as required by law, the Members shall have no right to vote on any Company matters.

13. Payments in Liquidation. The assets of the Company shall be distributed in liquidation of the Company in the following order:

(a) to the creditors of the Company in satisfaction of the liabilities of the Company, in the order of priority established by law, either by payment or the reasonable provision for payment thereof; and

(b) to the Members in accordance with their respective shares of Company profit and loss pursuant to Section 7 above.

14. Governing Law. This Agreement shall be governed by and construed under the laws of the State of Delaware as applied to agreements among the residents of such state made and to be performed entirely within such state.

15. Limitation of Liability of the Members. Except as required by law, the Members, in their capacities as such, shall not be bound by, nor be personally liable for, the expenses, liabilities, or obligations of the Company in excess of their respective capital contributions to the Company, whether to the Company, to the creditors of the Company or to any other third party, for the debts, liabilities, commitments or any other obligations of the Company or for any losses of the Company.

16. Indemnification. The Company hereby agrees to indemnify, defend and hold harmless any person (each an "***Indemnified Person***") to the fullest extent permitted under the Act, as the same now exists or may hereafter be amended, substituted or replaced (but, in the case of any such amendment, substitution or replacement only to the extent that such amendment, substitution or replacement permits the Company to provide broader indemnification rights than the Company is providing immediately prior to such amendment, substitution or replacement), against all expenses, liabilities and losses (including attorneys' fees, judgments, fines, excise taxes or penalties) reasonably incurred or suffered by such person (or one or more of such person's affiliates) by reason of the fact that such person is or was serving as the Manager or an officer of

the Company or is or was serving at the request of the Company as a manager or officer; provided that (unless the Manager otherwise consents) no Indemnified Person shall be indemnified for any expenses, liabilities and losses suffered that are attributable to such Indemnified Person's or its affiliates' gross negligence, willful misconduct or knowing violation of law. Expenses, including attorneys' fees, incurred by any such Indemnified Person in defending a proceeding related to any such indemnifiable matter shall be paid by the Company in advance of the final disposition of such proceeding, including any appeal therefrom, upon receipt of an undertaking by or on behalf of such Indemnified Person to repay such amounts if it shall ultimately be determined that such Indemnified Person is not entitled to be indemnified by the Company. The right to indemnification and the advancement of expenses conferred in this Section 16 shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, agreement, by-law, vote of the Manager or otherwise. If this Section 16 or any portion hereof shall be invalidated on any ground by any court of competent jurisdiction, then the Company shall nevertheless indemnify and hold harmless each Indemnified Person pursuant to this Section 16 to the fullest extent permitted by any applicable portion of this Section 16 that shall not have been invalidated and to the fullest extent permitted by applicable law.

17. Other Instruments and Acts. Each of the Members agrees to execute any other instruments and to perform any other acts that are or may be necessary or appropriate to effectuate and carry on the Company.

18. Binding Agreement. This Agreement shall be binding upon the transferees, successors, assigns, and legal representatives of the Members.

19. Amendment. This Agreement may be amended with the unanimous written consent of the Members.

20. Severability. Each provision of this Agreement shall be considered severable, and if for any reason any provision or provisions herein are determined to be invalid, unenforceable or illegal under any existing or future law, such invalidity, unenforceability or illegality shall not impair the operation of or affect those portions of this Agreement that are valid, enforceable and legal.

21. Entire Agreement. This Agreement constitutes the full, complete, and final agreement of Members and Manager and supersedes all prior agreements among the Members and Manager with respect to the Company.

[Signature pages follow]

IN WITNESS WHEREOF, the undersigned, being the Manager of ALTSCHOOL II, LLC, has caused this Agreement to be duly adopted by the Company on this ____ day of _____, 2025.

_____
Andrew S. Price

The undersigned, being the sole Member, does hereby ratify, confirm, and approve the adoption of this Agreement as the limited liability company agreement of the Company, and does hereby assume and agree to be bound by and to perform all of the terms and provisions set forth in this Agreement as of the ____ day of _____, 2025.

MEMBER:

GUIDEPOST A LLC

By:_____

Name: Andrew S. Price

Title: President

ALTSCHOOL II, LLC

EXHIBIT A

Schedule of Members

NAME AND ADDRESS	CAPITAL CONTRIBUTION	NUMBER OF COMMON UNITS
Guidepost A LLC 2028 E. Ben White Blvd., Ste. 240-2650 Austin, TX 78741	$0.00	100

SCHEDULE I

Officers

Andrew S. Price: President, Secretary, Chief Financial Officer

GUIDEPOST A LLC

AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT

THIS AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT (this "***Agreement***") of Guidepost A LLC, a Delaware limited liability company (the "***Company***"), is made and entered into as of the ____ day of _____, 2025, by Higher Ground Education Inc. (the "***Member***") and each other person admitted from time to time as a Member of the Company (collectively, the "***Members***").

WHEREAS, the Company was formed as a Delaware limited liability company pursuant to the Delaware Limited Liability Company Act, as amended from time to time (the "***Act***");

WHEREAS, the initial limited liability company agreement of the Company was entered into on July 8, 2016 (the "***Prior Agreement***"); and

WHEREAS, the Member desires to amend and restate the Prior Agreement and to enter into this Amended and Restated Limited Liability Company Agreement to set forth, among other things, its respective rights and obligations as Member.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Member, intending to be legally bound, hereby agrees as follows:

1. Name. The name of the Company is **Guidepost A LLC**. The affairs of the Company shall be conducted under the Company name, or such other name as the Manager may designate from time to time.

2. Purpose. The purposes of the Company are to own, manage, and/or schools in selected markets within the United States, and to engage in any lawful act or activity for which a limited liability company may be organized under the laws of the State of Delaware. The Company shall have the power to make and perform all contracts and to engage in all activities and transactions necessary or advisable to carry out the purposes of the Company, and all other powers available to it as a limited liability company under the laws of the State of Delaware.

3. Principal Office. The Company shall maintain a virtual office at 2028 E. Ben White Blvd., Suite 240-2650, Austin, Texas 78741, or at such other place or places as the Manager may from time to time designate.

4. Registered Agent. The name of the registered agent for service of process of the Company and the address of the Company's registered office in the State of Delaware shall be Cogency Global Inc., 850 New Burton Road, Suite 201, Dover, DE 19904, Kent County, or such other agent or office in the State of Delaware as the Manager may from time to time designate.

5. Term. The Company shall commence upon the filing of the Certificate in the Office of the Secretary of State of the State of Delaware and shall conclude upon the earlier of (a) the written consent of the Members or (b) the termination of the legal existence of the last remaining Member of the Company or the occurrence of any other lawful event which terminates

the continued membership of the last remaining Member of the Company in the Company unless the Company is continued without dissolution in a manner permitted by the Act.

6. Interests. The Company shall be authorized to issue one hundred (100) units of limited liability company interests, all of which shall be of one class and shall be designated as "***Common Units***," and all of which shall be issued to the Member. Common Units shall for all purposes be personal property. The Common Units shall not be certificated.

7. Capital Contributions of the Members. The amount of each Member's capital contribution to the Company (or the amount of capital contribution attributable to such Member) is set forth across from such Member's name on **EXHIBIT A** hereto, as may be updated and amended from time to time. Notwithstanding the foregoing, the Member shall not be obligated to make capital contributions to the Company.

8. Allocation of Profit and Loss. All profits and losses of the Company shall be allocated to the Members *pro rata* in accordance with their respective capital contributions.

9. Distributions and Withdrawals. Distributions and withdrawals, and the timing and amounts thereof, will be made solely at the discretion of the Manager. Notwithstanding any provision to the contrary contained in this Agreement, the Company shall not be required to make a distribution to any Member on account of its interest in the Company if such distribution would violate applicable law.

10. Interest. No interest shall be paid to any Member on account of his interest in the capital of, or on account of his investment in, the Company.

11. Management. The persons designated as managers of the Company (the "***Managers***") shall have the sole and exclusive right to manage, control, and conduct the affairs of the Company and to do any and all acts on behalf of the Company permitted by applicable law, and such person(s) shall be a "manager" within the meaning of the Act. As of the date hereof, Christopher Tranquill shall be designated as the sole Manager of the Company within the meaning of the Act. Except as provided elsewhere in this Agreement, any action to be taken or authorized "by the Manager(s)" or at the "discretion of the Manager(s)" shall be construed to require the approval of a majority of the Managers; provided, that in the event that there is only one Manager of the Company, then only the approval of such Manager is required. Any Manager acting alone is authorized to execute and deliver any document on behalf of the Company without any vote or consent of any other person.

12. Officers. The officers of the Company (the "***Officers***"), if any, shall be appointed by the Manager in their sole discretion and shall hold office until their respective successors are elected or until their earlier death, resignation, or removal. The Manager may assign Officers titles including "chief executive officer," "president," "vice president," "treasurer," "secretary," "assistant secretary" and "chief financial officer." Any Officers appointed will have such authority and perform such duties as the Manager may, from time to time, delegate to them. No Officer need be a Member, any number of offices may be held by a single person, and there may be multiple persons holding the same office. The salaries and other compensation, if any, of the Officers shall be fixed from time to time by the Manager. Any Officer may resign, in writing, as

such at any time and such resignation will be effective at the time specified in the written resignation, or if no time is specified, at the time the written resignation is received by the Company. Any Officer may be removed as such, either with or without cause, at any time by the Manager. The officers of the Company, if any, shall be set forth on Schedule I attached hereto. For the avoidance of doubt, in the event that Officers have been appointed by the Manager, the Manager of the Company shall continue to have the ability to act on behalf of the Company including, but not limited to, having the authority to execute any agreement on behalf of the Company.

13. Rights of Members. Other than Members who are acting in their capacities as Manager(s) under the terms of this Agreement, or as expressly provided herein, the Members shall take no part in the control or management of the Company's business nor shall the Members have any power or authority to act for or on behalf of the Company. Except as expressly provided herein or as required by law, the Members shall have no right to vote on any Company matters.

14. Payments in Liquidation. The assets of the Company shall be distributed in liquidation of the Company in the following order:

(a) to the creditors of the Company in satisfaction of the liabilities of the Company, in the order of priority established by law, either by payment or the reasonable provision for payment thereof; and

(b) to the Members in accordance with their respective shares of Company profit and loss pursuant to Section 7 above.

15. Governing Law. This Agreement shall be governed by and construed under the laws of the State of Delaware as applied to agreements among the residents of such state made and to be performed entirely within such state.

16. Limitation of Liability of the Members. Except as required by law, the Members, in their capacities as such, shall not be bound by, nor be personally liable for, the expenses, liabilities, or obligations of the Company in excess of their respective capital contributions to the Company, whether to the Company, to the creditors of the Company or to any other third party, for the debts, liabilities, commitments or any other obligations of the Company or for any losses of the Company.

17. Indemnification. The Company hereby agrees to indemnify, defend and hold harmless any person (each an "***Indemnified Person***") to the fullest extent permitted under the Act, as the same now exists or may hereafter be amended, substituted or replaced (but, in the case of any such amendment, substitution or replacement only to the extent that such amendment, substitution or replacement permits the Company to provide broader indemnification rights than the Company is providing immediately prior to such amendment, substitution or replacement), against all expenses, liabilities and losses (including attorneys' fees, judgments, fines, excise taxes or penalties) reasonably incurred or suffered by such person (or one or more of such person's affiliates) by reason of the fact that such person is or was serving as the Manager or an officer of the Company or is or was serving at the request of the Company as a manager or officer; provided that (unless the Manager otherwise consents) no Indemnified Person shall be indemnified for any

expenses, liabilities and losses suffered that are attributable to such Indemnified Person's or its affiliates' gross negligence, willful misconduct or knowing violation of law. Expenses, including attorneys' fees, incurred by any such Indemnified Person in defending a proceeding related to any such indemnifiable matter shall be paid by the Company in advance of the final disposition of such proceeding, including any appeal therefrom, upon receipt of an undertaking by or on behalf of such Indemnified Person to repay such amounts if it shall ultimately be determined that such Indemnified Person is not entitled to be indemnified by the Company. The right to indemnification and the advancement of expenses conferred in this Section 16 shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, agreement, by-law, vote of the Manager or otherwise. If this Section 16 or any portion hereof shall be invalidated on any ground by any court of competent jurisdiction, then the Company shall nevertheless indemnify and hold harmless each Indemnified Person pursuant to this Section 16 to the fullest extent permitted by any applicable portion of this Section 16 that shall not have been invalidated and to the fullest extent permitted by applicable law.

18. Other Instruments and Acts. Each of the Members agrees to execute any other instruments and to perform any other acts that are or may be necessary or appropriate to effectuate and carry on the Company.

19. Binding Agreement. This Agreement shall be binding upon the transferees, successors, assigns, and legal representatives of the Members.

20. Amendment. This Agreement may be amended with the unanimous written consent of the Members.

21. Severability. Each provision of this Agreement shall be considered severable, and if for any reason any provision or provisions herein are determined to be invalid, unenforceable or illegal under any existing or future law, such invalidity, unenforceability or illegality shall not impair the operation of or affect those portions of this Agreement that are valid, enforceable and legal.

22. Entire Agreement. This Agreement constitutes the full, complete, and final agreement of Members and Manager and supersedes all prior agreements among the Members and Manager with respect to the Company.

[Signature pages follow]

IN WITNESS WHEREOF, the undersigned, being the Manager of Guidepost A LLC, has caused this Agreement to be duly adopted by the Company on this ____ day of _____, 2025.

_____
Andrew S. Price

The undersigned, being the sole Member, does hereby ratify, confirm, and approve the adoption of this Agreement as the limited liability company agreement of the Company, and does hereby assume and agree to be bound by and to perform all of the terms and provisions set forth in this Agreement as of the ____ day of _____, 2025.

MEMBER:

HIGHER GROUND EDUCATION INC.

By:_____

Name: Andrew S. Price

Title: President

GUIDEPOST A LLC

EXHIBIT A

Schedule of Members

NAME AND ADDRESS	CAPITAL CONTRIBUTION	NUMBER OF COMMON UNITS
Higher Ground Education Inc. 2028 E. Ben White Blvd., Ste. 240-2650 Austin, TX 78741	$0.00	100

SCHEDULE I

Officers

Andrew S. Price: President, Secretary, Chief Financial Officer

GUIDEPOST BRADLEY HILLS LLC

AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT

THIS AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT (this "***Agreement***") of Guidepost Bradley Hills LLC, a Delaware limited liability company (the "***Company***"), is made and entered into as of the ____ day of _____, 2025, by Guidepost A LLC (the "***Member***") and each other person admitted from time to time as a Member of the Company (collectively, the "***Members***").

WHEREAS, the Company was formed as a Delaware limited liability company pursuant to the Delaware Limited Liability Company Act, as amended from time to time (the "***Act***");

WHEREAS, the initial limited liability company agreement of the Company was entered into on or about May 3, 2022 (the "***Prior Agreement***"); and

WHEREAS, the Member desires to amend and restate the Prior Agreement and to enter into this Amended and Restated Limited Liability Company Agreement to set forth, among other things, its respective rights and obligations as Member.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Member, intending to be legally bound, hereby agrees as follows:

1. Name. The name of the Company is **Guidepost Bradley Hills LLC**. The affairs of the Company shall be conducted under the Company name, or such other name as the Manager may designate from time to time.

2. Purpose. The purposes of the Company are to own, manage, and/or operate schools in selected markets within the United States, and to engage in any lawful act or activity for which a limited liability company may be organized under the laws of the State of Delaware. The Company shall have the power to make and perform all contracts and to engage in all activities and transactions necessary or advisable to carry out the purposes of the Company, and all other powers available to it as a limited liability company under the laws of the State of Delaware.

3. Principal Office. The Company shall maintain a virtual office at 2028 E. Ben White Blvd., Suite 240-2650, Austin, Texas 78741, or at such other place or places as the Manager may from time to time designate.

4. Registered Agent. The name of the registered agent for service of process of the Company and the address of the Company's registered office in the State of Delaware shall be Cogency Global Inc., 850 New Burton Road, Suite 201, Dover, DE 19904, Kent County, or such other agent or office in the State of Delaware as the Manager may from time to time designate.

5. Term. The Company shall commence upon the filing of the Certificate in the Office of the Secretary of State of the State of Delaware and shall conclude upon the earlier of (a) the written consent of the Members or (b) the termination of the legal existence of the last remaining Member of the Company or the occurrence of any other lawful event which terminates

the continued membership of the last remaining Member of the Company in the Company unless the Company is continued without dissolution in a manner permitted by the Act.

6. Interests. The Company shall be authorized to issue one hundred (100) units of limited liability company interests, all of which shall be of one class and shall be designated as "***Common Units***," and all of which shall be issued to the Member. Common Units shall for all purposes be personal property. The Common Units shall not be certificated.

7. Capital Contributions of the Members. The amount of each Member's capital contribution to the Company (or the amount of capital contribution attributable to such Member) is set forth across from such Member's name on **EXHIBIT A** hereto, as may be updated and amended from time to time. Notwithstanding the foregoing, the Member shall not be obligated to make capital contributions to the Company.

8. Allocation of Profit and Loss. All profits and losses of the Company shall be allocated to the Members *pro rata* in accordance with their respective capital contributions.

9. Distributions and Withdrawals. Distributions and withdrawals, and the timing and amounts thereof, will be made solely at the discretion of the Manager. Notwithstanding any provision to the contrary contained in this Agreement, the Company shall not be required to make a distribution to any Member on account of its interest in the Company if such distribution would violate applicable law.

10. Interest. No interest shall be paid to any Member on account of his interest in the capital of, or on account of his investment in, the Company.

11. Management. The persons designated as managers of the Company (the "***Managers***") shall have the sole and exclusive right to manage, control, and conduct the affairs of the Company and to do any and all acts on behalf of the Company permitted by applicable law, and such person(s) shall be a "manager" within the meaning of the Act. As of the date hereof, Christopher Tranquill shall be designated as the sole Manager of the Company within the meaning of the Act. Except as provided elsewhere in this Agreement, any action to be taken or authorized "by the Manager(s)" or at the "discretion of the Manager(s)" shall be construed to require the approval of a majority of the Managers; provided, that in the event that there is only one Manager of the Company, then only the approval of such Manager is required. Any Manager acting alone is authorized to execute and deliver any document on behalf of the Company without any vote or consent of any other person.

12. Officers. The officers of the Company (the "***Officers***"), if any, shall be appointed by the Manager in their sole discretion and shall hold office until their respective successors are elected or until their earlier death, resignation, or removal. The Manager may assign Officers titles including "chief executive officer," "president," "vice president," "treasurer," "secretary," "assistant secretary" and "chief financial officer." Any Officers appointed will have such authority and perform such duties as the Manager may, from time to time, delegate to them. No Officer need be a Member, any number of offices may be held by a single person, and there may be multiple persons holding the same office. The salaries and other compensation, if any, of the Officers shall be fixed from time to time by the Manager. Any Officer may resign, in writing, as

such at any time and such resignation will be effective at the time specified in the written resignation, or if no time is specified, at the time the written resignation is received by the Company. Any Officer may be removed as such, either with or without cause, at any time by the Manager. The officers of the Company, if any, shall be set forth on Schedule I attached hereto. For the avoidance of doubt, in the event that Officers have been appointed by the Manager, the Manager of the Company shall continue to have the ability to act on behalf of the Company including, but not limited to, having the authority to execute any agreement on behalf of the Company.

13. Rights of Members. Other than Members who are acting in their capacities as Manager(s) under the terms of this Agreement, or as expressly provided herein, the Members shall take no part in the control or management of the Company's business nor shall the Members have any power or authority to act for or on behalf of the Company. Except as expressly provided herein or as required by law, the Members shall have no right to vote on any Company matters.

14. Payments in Liquidation. The assets of the Company shall be distributed in liquidation of the Company in the following order:

(a) to the creditors of the Company in satisfaction of the liabilities of the Company, in the order of priority established by law, either by payment or the reasonable provision for payment thereof; and

(b) to the Members in accordance with their respective shares of Company profit and loss pursuant to Section 7 above.

15. Governing Law. This Agreement shall be governed by and construed under the laws of the State of Delaware as applied to agreements among the residents of such state made and to be performed entirely within such state.

16. Limitation of Liability of the Members. Except as required by law, the Members, in their capacities as such, shall not be bound by, nor be personally liable for, the expenses, liabilities, or obligations of the Company in excess of their respective capital contributions to the Company, whether to the Company, to the creditors of the Company or to any other third party, for the debts, liabilities, commitments or any other obligations of the Company or for any losses of the Company.

17. Indemnification. The Company hereby agrees to indemnify, defend and hold harmless any person (each an "***Indemnified Person***") to the fullest extent permitted under the Act, as the same now exists or may hereafter be amended, substituted or replaced (but, in the case of any such amendment, substitution or replacement only to the extent that such amendment, substitution or replacement permits the Company to provide broader indemnification rights than the Company is providing immediately prior to such amendment, substitution or replacement), against all expenses, liabilities and losses (including attorneys' fees, judgments, fines, excise taxes or penalties) reasonably incurred or suffered by such person (or one or more of such person's affiliates) by reason of the fact that such person is or was serving as the Manager or an officer of the Company or is or was serving at the request of the Company as a manager or officer; provided that (unless the Manager otherwise consents) no Indemnified Person shall be indemnified for any

expenses, liabilities and losses suffered that are attributable to such Indemnified Person's or its affiliates' gross negligence, willful misconduct or knowing violation of law. Expenses, including attorneys' fees, incurred by any such Indemnified Person in defending a proceeding related to any such indemnifiable matter shall be paid by the Company in advance of the final disposition of such proceeding, including any appeal therefrom, upon receipt of an undertaking by or on behalf of such Indemnified Person to repay such amounts if it shall ultimately be determined that such Indemnified Person is not entitled to be indemnified by the Company. The right to indemnification and the advancement of expenses conferred in this Section 16 shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, agreement, by-law, vote of the Manager or otherwise. If this Section 16 or any portion hereof shall be invalidated on any ground by any court of competent jurisdiction, then the Company shall nevertheless indemnify and hold harmless each Indemnified Person pursuant to this Section 16 to the fullest extent permitted by any applicable portion of this Section 16 that shall not have been invalidated and to the fullest extent permitted by applicable law.

18. Other Instruments and Acts. Each of the Members agrees to execute any other instruments and to perform any other acts that are or may be necessary or appropriate to effectuate and carry on the Company.

19. Binding Agreement. This Agreement shall be binding upon the transferees, successors, assigns, and legal representatives of the Members.

20. Amendment. This Agreement may be amended with the unanimous written consent of the Members.

21. Severability. Each provision of this Agreement shall be considered severable, and if for any reason any provision or provisions herein are determined to be invalid, unenforceable or illegal under any existing or future law, such invalidity, unenforceability or illegality shall not impair the operation of or affect those portions of this Agreement that are valid, enforceable and legal.

22. Entire Agreement. This Agreement constitutes the full, complete, and final agreement of Members and Manager and supersedes all prior agreements among the Members and Manager with respect to the Company.

[Signature pages follow]

IN WITNESS WHEREOF, the undersigned, being the Manager of Guidepost Bradley Hills LLC, has caused this Agreement to be duly adopted by the Company on this ____ day of _____, 2025.

_____
Andrew S. Price

The undersigned, being the sole Member, does hereby ratify, confirm, and approve the adoption of this Agreement as the limited liability company agreement of the Company, and does hereby assume and agree to be bound by and to perform all of the terms and provisions set forth in this Agreement as of the ____ day of _____, 2025.

MEMBER:

GUIDEPOST A LLC

By:_____

Name: Andrew S. Price

Title: President

GUIDEPOST BRADLEY HILLS LLC

EXHIBIT A

Schedule of Members

NAME AND ADDRESS	CAPITAL CONTRIBUTION	NUMBER OF COMMON UNITS
Guidepost A LLC 2028 E. Ben White Blvd., Ste. 240-2650 Austin, TX 78741	$0.00	100

SCHEDULE I

Officers

Andrew S. Price: President, Secretary, Chief Financial Officer

GUIDEPOST BRANCHBURG LLC

AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT

THIS AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT (this "***Agreement***") of Guidepost Branchburg LLC, a Delaware limited liability company (the "***Company***"), is made and entered into as of the ____ day of _____, 2025, by Guidepost A LLC (the "***Member***") and each other person admitted from time to time as a Member of the Company (collectively, the "***Members***").

WHEREAS, the Company was formed as a Delaware limited liability company pursuant to the Delaware Limited Liability Company Act, as amended from time to time (the "***Act***");

WHEREAS, the initial limited liability company agreement of the Company was entered into on or about May 3, 2022 (the "***Prior Agreement***"); and

WHEREAS, the Member desires to amend and restate the Prior Agreement and to enter into this Amended and Restated Limited Liability Company Agreement to set forth, among other things, its respective rights and obligations as Member.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Member, intending to be legally bound, hereby agrees as follows:

1. Name. The name of the Company is **Guidepost Branchburg LLC**. The affairs of the Company shall be conducted under the Company name, or such other name as the Manager may designate from time to time.

2. Purpose. The purposes of the Company are to own, manage, and/or operate schools in selected markets within the United States, and to engage in any lawful act or activity for which a limited liability company may be organized under the laws of the State of Delaware. The Company shall have the power to make and perform all contracts and to engage in all activities and transactions necessary or advisable to carry out the purposes of the Company, and all other powers available to it as a limited liability company under the laws of the State of Delaware.

3. Principal Office. The Company shall maintain a virtual office at 2028 E. Ben White Blvd., Suite 240-2650, Austin, Texas 78741, or at such other place or places as the Manager may from time to time designate.

4. Registered Agent. The name of the registered agent for service of process of the Company and the address of the Company's registered office in the State of Delaware shall be Cogency Global Inc., 850 New Burton Road, Suite 201, Dover, DE 19904, Kent County, or such other agent or office in the State of Delaware as the Manager may from time to time designate.

5. Term. The Company shall commence upon the filing of the Certificate in the Office of the Secretary of State of the State of Delaware and shall conclude upon the earlier of (a) the written consent of the Members or (b) the termination of the legal existence of the last remaining Member of the Company or the occurrence of any other lawful event which terminates

the continued membership of the last remaining Member of the Company in the Company unless the Company is continued without dissolution in a manner permitted by the Act.

6. Interests. The Company shall be authorized to issue one hundred (100) units of limited liability company interests, all of which shall be of one class and shall be designated as "***Common Units***," and all of which shall be issued to the Member. Common Units shall for all purposes be personal property. The Common Units shall not be certificated.

7. Capital Contributions of the Members. The amount of each Member's capital contribution to the Company (or the amount of capital contribution attributable to such Member) is set forth across from such Member's name on **EXHIBIT A** hereto, as may be updated and amended from time to time. Notwithstanding the foregoing, the Member shall not be obligated to make capital contributions to the Company.

8. Allocation of Profit and Loss. All profits and losses of the Company shall be allocated to the Members *pro rata* in accordance with their respective capital contributions.

9. Distributions and Withdrawals. Distributions and withdrawals, and the timing and amounts thereof, will be made solely at the discretion of the Manager. Notwithstanding any provision to the contrary contained in this Agreement, the Company shall not be required to make a distribution to any Member on account of its interest in the Company if such distribution would violate applicable law.

10. Interest. No interest shall be paid to any Member on account of his interest in the capital of, or on account of his investment in, the Company.

11. Management. The persons designated as managers of the Company (the "***Managers***") shall have the sole and exclusive right to manage, control, and conduct the affairs of the Company and to do any and all acts on behalf of the Company permitted by applicable law, and such person(s) shall be a "manager" within the meaning of the Act. As of the date hereof, Christopher Tranquill shall be designated as the sole Manager of the Company within the meaning of the Act. Except as provided elsewhere in this Agreement, any action to be taken or authorized "by the Manager(s)" or at the "discretion of the Manager(s)" shall be construed to require the approval of a majority of the Managers; provided, that in the event that there is only one Manager of the Company, then only the approval of such Manager is required. Any Manager acting alone is authorized to execute and deliver any document on behalf of the Company without any vote or consent of any other person.

12. Officers. The officers of the Company (the "***Officers***"), if any, shall be appointed by the Manager in their sole discretion and shall hold office until their respective successors are elected or until their earlier death, resignation, or removal. The Manager may assign Officers titles including "chief executive officer," "president," "vice president," "treasurer," "secretary," "assistant secretary" and "chief financial officer." Any Officers appointed will have such authority and perform such duties as the Manager may, from time to time, delegate to them. No Officer need be a Member, any number of offices may be held by a single person, and there may be multiple persons holding the same office. The salaries and other compensation, if any, of the Officers shall be fixed from time to time by the Manager. Any Officer may resign, in writing, as

such at any time and such resignation will be effective at the time specified in the written resignation, or if no time is specified, at the time the written resignation is received by the Company. Any Officer may be removed as such, either with or without cause, at any time by the Manager. The officers of the Company, if any, shall be set forth on Schedule I attached hereto. For the avoidance of doubt, in the event that Officers have been appointed by the Manager, the Manager of the Company shall continue to have the ability to act on behalf of the Company including, but not limited to, having the authority to execute any agreement on behalf of the Company.

13. Rights of Members. Other than Members who are acting in their capacities as Manager(s) under the terms of this Agreement, or as expressly provided herein, the Members shall take no part in the control or management of the Company's business nor shall the Members have any power or authority to act for or on behalf of the Company. Except as expressly provided herein or as required by law, the Members shall have no right to vote on any Company matters.

14. Payments in Liquidation. The assets of the Company shall be distributed in liquidation of the Company in the following order:

(a) to the creditors of the Company in satisfaction of the liabilities of the Company, in the order of priority established by law, either by payment or the reasonable provision for payment thereof; and

(b) to the Members in accordance with their respective shares of Company profit and loss pursuant to Section 7 above.

15. Governing Law. This Agreement shall be governed by and construed under the laws of the State of Delaware as applied to agreements among the residents of such state made and to be performed entirely within such state.

16. Limitation of Liability of the Members. Except as required by law, the Members, in their capacities as such, shall not be bound by, nor be personally liable for, the expenses, liabilities, or obligations of the Company in excess of their respective capital contributions to the Company, whether to the Company, to the creditors of the Company or to any other third party, for the debts, liabilities, commitments or any other obligations of the Company or for any losses of the Company.

17. Indemnification. The Company hereby agrees to indemnify, defend and hold harmless any person (each an "***Indemnified Person***") to the fullest extent permitted under the Act, as the same now exists or may hereafter be amended, substituted or replaced (but, in the case of any such amendment, substitution or replacement only to the extent that such amendment, substitution or replacement permits the Company to provide broader indemnification rights than the Company is providing immediately prior to such amendment, substitution or replacement), against all expenses, liabilities and losses (including attorneys' fees, judgments, fines, excise taxes or penalties) reasonably incurred or suffered by such person (or one or more of such person's affiliates) by reason of the fact that such person is or was serving as the Manager or an officer of the Company or is or was serving at the request of the Company as a manager or officer; provided that (unless the Manager otherwise consents) no Indemnified Person shall be indemnified for any

expenses, liabilities and losses suffered that are attributable to such Indemnified Person's or its affiliates' gross negligence, willful misconduct or knowing violation of law. Expenses, including attorneys' fees, incurred by any such Indemnified Person in defending a proceeding related to any such indemnifiable matter shall be paid by the Company in advance of the final disposition of such proceeding, including any appeal therefrom, upon receipt of an undertaking by or on behalf of such Indemnified Person to repay such amounts if it shall ultimately be determined that such Indemnified Person is not entitled to be indemnified by the Company. The right to indemnification and the advancement of expenses conferred in this Section 16 shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, agreement, by-law, vote of the Manager or otherwise. If this Section 16 or any portion hereof shall be invalidated on any ground by any court of competent jurisdiction, then the Company shall nevertheless indemnify and hold harmless each Indemnified Person pursuant to this Section 16 to the fullest extent permitted by any applicable portion of this Section 16 that shall not have been invalidated and to the fullest extent permitted by applicable law.

18. Other Instruments and Acts. Each of the Members agrees to execute any other instruments and to perform any other acts that are or may be necessary or appropriate to effectuate and carry on the Company.

19. Binding Agreement. This Agreement shall be binding upon the transferees, successors, assigns, and legal representatives of the Members.

20. Amendment. This Agreement may be amended with the unanimous written consent of the Members.

21. Severability. Each provision of this Agreement shall be considered severable, and if for any reason any provision or provisions herein are determined to be invalid, unenforceable or illegal under any existing or future law, such invalidity, unenforceability or illegality shall not impair the operation of or affect those portions of this Agreement that are valid, enforceable and legal.

22. Entire Agreement. This Agreement constitutes the full, complete, and final agreement of Members and Manager and supersedes all prior agreements among the Members and Manager with respect to the Company.

[Signature pages follow]

IN WITNESS WHEREOF, the undersigned, being the Manager of Guidepost Branchburg LLC, has caused this Agreement to be duly adopted by the Company on this ____ day of _____, 2025.

_____
Andrew S. Price

The undersigned, being the sole Member, does hereby ratify, confirm, and approve the adoption of this Agreement as the limited liability company agreement of the Company, and does hereby assume and agree to be bound by and to perform all of the terms and provisions set forth in this Agreement as of the ____ day of _____, 2025.

MEMBER:

GUIDEPOST A LLC

By:_____

Name: Andrew S. Price

Title: President

GUIDEPOST BRANCHBURG LLC

EXHIBIT A

Schedule of Members

NAME AND ADDRESS	CAPITAL CONTRIBUTION	NUMBER OF COMMON UNITS
Guidepost A LLC 2028 E. Ben White Blvd., Ste. 240-2650 Austin, TX 78741	$0.00	100

SCHEDULE I

Officers

Andrew S. Price: President, Secretary, Chief Financial Officer

GUIDEPOST LEAWOOD LLC

AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT

THIS AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT (this "***Agreement***") of Guidepost Leawood LLC, a Delaware limited liability company (the "***Company***"), is made and entered into as of the ____ day of _____, 2025, by Guidepost A LLC (the "***Member***") and each other person admitted from time to time as a Member of the Company (collectively, the "***Members***").

WHEREAS, the Company was formed as a Delaware limited liability company pursuant to the Delaware Limited Liability Company Act, as amended from time to time (the "***Act***");

WHEREAS, the initial limited liability company agreement of the Company was entered into on or about May 3, 2022 (the "***Prior Agreement***"); and

WHEREAS, the Member desires to amend and restate the Prior Agreement and to enter into this Amended and Restated Limited Liability Company Agreement to set forth, among other things, its respective rights and obligations as Member.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Member, intending to be legally bound, hereby agrees as follows:

1. Name. The name of the Company is **Guidepost Leawood LLC**. The affairs of the Company shall be conducted under the Company name, or such other name as the Manager may designate from time to time.

2. Purpose. The purposes of the Company are to own, manage, and/or operate schools in selected markets within the United States, and to engage in any lawful act or activity for which a limited liability company may be organized under the laws of the State of Delaware. The Company shall have the power to make and perform all contracts and to engage in all activities and transactions necessary or advisable to carry out the purposes of the Company, and all other powers available to it as a limited liability company under the laws of the State of Delaware.

3. Principal Office. The Company shall maintain a virtual office at 2028 E. Ben White Blvd., Suite 240-2650, Austin, Texas 78741, or at such other place or places as the Manager may from time to time designate.

4. Registered Agent. The name of the registered agent for service of process of the Company and the address of the Company's registered office in the State of Delaware shall be Cogency Global Inc., 850 New Burton Road, Suite 201, Dover, DE 19904, Kent County, or such other agent or office in the State of Delaware as the Manager may from time to time designate.

5. Term. The Company shall commence upon the filing of the Certificate in the Office of the Secretary of State of the State of Delaware and shall conclude upon the earlier of (a) the written consent of the Members or (b) the termination of the legal existence of the last remaining Member of the Company or the occurrence of any other lawful event which terminates

the continued membership of the last remaining Member of the Company in the Company unless the Company is continued without dissolution in a manner permitted by the Act.

6. Interests. The Company shall be authorized to issue one hundred (100) units of limited liability company interests, all of which shall be of one class and shall be designated as "***Common Units***," and all of which shall be issued to the Member. Common Units shall for all purposes be personal property. The Common Units shall not be certificated.

7. Capital Contributions of the Members. The amount of each Member's capital contribution to the Company (or the amount of capital contribution attributable to such Member) is set forth across from such Member's name on **EXHIBIT A** hereto, as may be updated and amended from time to time. Notwithstanding the foregoing, the Member shall not be obligated to make capital contributions to the Company.

8. Allocation of Profit and Loss. All profits and losses of the Company shall be allocated to the Members *pro rata* in accordance with their respective capital contributions.

9. Distributions and Withdrawals. Distributions and withdrawals, and the timing and amounts thereof, will be made solely at the discretion of the Manager. Notwithstanding any provision to the contrary contained in this Agreement, the Company shall not be required to make a distribution to any Member on account of its interest in the Company if such distribution would violate applicable law.

10. Interest. No interest shall be paid to any Member on account of his interest in the capital of, or on account of his investment in, the Company.

11. Management. The persons designated as managers of the Company (the "***Managers***") shall have the sole and exclusive right to manage, control, and conduct the affairs of the Company and to do any and all acts on behalf of the Company permitted by applicable law, and such person(s) shall be a "manager" within the meaning of the Act. As of the date hereof, Christopher Tranquill shall be designated as the sole Manager of the Company within the meaning of the Act. Except as provided elsewhere in this Agreement, any action to be taken or authorized "by the Manager(s)" or at the "discretion of the Manager(s)" shall be construed to require the approval of a majority of the Managers; provided, that in the event that there is only one Manager of the Company, then only the approval of such Manager is required. Any Manager acting alone is authorized to execute and deliver any document on behalf of the Company without any vote or consent of any other person.

12. Officers. The officers of the Company (the "***Officers***"), if any, shall be appointed by the Manager in their sole discretion and shall hold office until their respective successors are elected or until their earlier death, resignation, or removal. The Manager may assign Officers titles including "chief executive officer," "president," "vice president," "treasurer," "secretary," "assistant secretary" and "chief financial officer." Any Officers appointed will have such authority and perform such duties as the Manager may, from time to time, delegate to them. No Officer need be a Member, any number of offices may be held by a single person, and there may be multiple persons holding the same office. The salaries and other compensation, if any, of the Officers shall be fixed from time to time by the Manager. Any Officer may resign, in writing, as

such at any time and such resignation will be effective at the time specified in the written resignation, or if no time is specified, at the time the written resignation is received by the Company. Any Officer may be removed as such, either with or without cause, at any time by the Manager. The officers of the Company, if any, shall be set forth on Schedule I attached hereto. For the avoidance of doubt, in the event that Officers have been appointed by the Manager, the Manager of the Company shall continue to have the ability to act on behalf of the Company including, but not limited to, having the authority to execute any agreement on behalf of the Company.

13. Rights of Members. Other than Members who are acting in their capacities as Manager(s) under the terms of this Agreement, or as expressly provided herein, the Members shall take no part in the control or management of the Company's business nor shall the Members have any power or authority to act for or on behalf of the Company. Except as expressly provided herein or as required by law, the Members shall have no right to vote on any Company matters.

14. Payments in Liquidation. The assets of the Company shall be distributed in liquidation of the Company in the following order:

(a) to the creditors of the Company in satisfaction of the liabilities of the Company, in the order of priority established by law, either by payment or the reasonable provision for payment thereof; and

(b) to the Members in accordance with their respective shares of Company profit and loss pursuant to Section 7 above.

15. Governing Law. This Agreement shall be governed by and construed under the laws of the State of Delaware as applied to agreements among the residents of such state made and to be performed entirely within such state.

16. Limitation of Liability of the Members. Except as required by law, the Members, in their capacities as such, shall not be bound by, nor be personally liable for, the expenses, liabilities, or obligations of the Company in excess of their respective capital contributions to the Company, whether to the Company, to the creditors of the Company or to any other third party, for the debts, liabilities, commitments or any other obligations of the Company or for any losses of the Company.

17. Indemnification. The Company hereby agrees to indemnify, defend and hold harmless any person (each an "***Indemnified Person***") to the fullest extent permitted under the Act, as the same now exists or may hereafter be amended, substituted or replaced (but, in the case of any such amendment, substitution or replacement only to the extent that such amendment, substitution or replacement permits the Company to provide broader indemnification rights than the Company is providing immediately prior to such amendment, substitution or replacement), against all expenses, liabilities and losses (including attorneys' fees, judgments, fines, excise taxes or penalties) reasonably incurred or suffered by such person (or one or more of such person's affiliates) by reason of the fact that such person is or was serving as the Manager or an officer of the Company or is or was serving at the request of the Company as a manager or officer; provided that (unless the Manager otherwise consents) no Indemnified Person shall be indemnified for any

expenses, liabilities and losses suffered that are attributable to such Indemnified Person's or its affiliates' gross negligence, willful misconduct or knowing violation of law. Expenses, including attorneys' fees, incurred by any such Indemnified Person in defending a proceeding related to any such indemnifiable matter shall be paid by the Company in advance of the final disposition of such proceeding, including any appeal therefrom, upon receipt of an undertaking by or on behalf of such Indemnified Person to repay such amounts if it shall ultimately be determined that such Indemnified Person is not entitled to be indemnified by the Company. The right to indemnification and the advancement of expenses conferred in this Section 16 shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, agreement, by-law, vote of the Manager or otherwise. If this Section 16 or any portion hereof shall be invalidated on any ground by any court of competent jurisdiction, then the Company shall nevertheless indemnify and hold harmless each Indemnified Person pursuant to this Section 16 to the fullest extent permitted by any applicable portion of this Section 16 that shall not have been invalidated and to the fullest extent permitted by applicable law.

18. Other Instruments and Acts. Each of the Members agrees to execute any other instruments and to perform any other acts that are or may be necessary or appropriate to effectuate and carry on the Company.

19. Binding Agreement. This Agreement shall be binding upon the transferees, successors, assigns, and legal representatives of the Members.

20. Amendment. This Agreement may be amended with the unanimous written consent of the Members.

21. Severability. Each provision of this Agreement shall be considered severable, and if for any reason any provision or provisions herein are determined to be invalid, unenforceable or illegal under any existing or future law, such invalidity, unenforceability or illegality shall not impair the operation of or affect those portions of this Agreement that are valid, enforceable and legal.

22. Entire Agreement. This Agreement constitutes the full, complete, and final agreement of Members and Manager and supersedes all prior agreements among the Members and Manager with respect to the Company.

[Signature pages follow]

IN WITNESS WHEREOF, the undersigned, being the Manager of Guidepost Leawood LLC, has caused this Agreement to be duly adopted by the Company on this ____ day of _____, 2025.

_____
Andrew S. Price

The undersigned, being the sole Member, does hereby ratify, confirm, and approve the adoption of this Agreement as the limited liability company agreement of the Company, and does hereby assume and agree to be bound by and to perform all of the terms and provisions set forth in this Agreement as of the ____ day of _____, 2025.

MEMBER:

GUIDEPOST A LLC

By:_____

Name: Andrew S. Price

Title: President

GUIDEPOST LEAWOOD LLC

EXHIBIT A

Schedule of Members

NAME AND ADDRESS	CAPITAL CONTRIBUTION	NUMBER OF COMMON UNITS
Guidepost A LLC 2028 E. Ben White Blvd., Ste. 240-2650 Austin, TX 78741	$0.00	100

SCHEDULE I

Officers

Andrew S. Price: President, Secretary, Chief Financial Officer

GUIDEPOST SOUTH RIDING LLC

AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT

THIS AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT (this "***Agreement***") of Guidepost South Riding LLC, a Delaware limited liability company (the "***Company***"), is made and entered into as of the ____ day of _____, 2025, by Guidepost A LLC (the "***Member***") and each other person admitted from time to time as a Member of the Company (collectively, the "***Members***").

WHEREAS, the Company was formed as a Delaware limited liability company pursuant to the Delaware Limited Liability Company Act, as amended from time to time (the "***Act***");

WHEREAS, the initial limited liability company agreement of the Company was entered into on or about May 3, 2022 (the "***Prior Agreement***"); and

WHEREAS, the Member desires to amend and restate the Prior Agreement and to enter into this Amended and Restated Limited Liability Company Agreement to set forth, among other things, its respective rights and obligations as Member.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Member, intending to be legally bound, hereby agrees as follows:

1. Name. The name of the Company is **Guidepost South Riding LLC**. The affairs of the Company shall be conducted under the Company name, or such other name as the Manager may designate from time to time.

2. Purpose. The purposes of the Company are to own, manage, and/or operate schools in selected markets within the United States, and to engage in any lawful act or activity for which a limited liability company may be organized under the laws of the State of Delaware. The Company shall have the power to make and perform all contracts and to engage in all activities and transactions necessary or advisable to carry out the purposes of the Company, and all other powers available to it as a limited liability company under the laws of the State of Delaware.

3. Principal Office. The Company shall maintain a virtual office at 2028 E. Ben White Blvd., Suite 240-2650, Austin, Texas 78741, or at such other place or places as the Manager may from time to time designate.

4. Registered Agent. The name of the registered agent for service of process of the Company and the address of the Company's registered office in the State of Delaware shall be Cogency Global Inc., 850 New Burton Road, Suite 201, Dover, DE 19904, Kent County, or such other agent or office in the State of Delaware as the Manager may from time to time designate.

5. Term. The Company shall commence upon the filing of the Certificate in the Office of the Secretary of State of the State of Delaware and shall conclude upon the earlier of (a) the written consent of the Members or (b) the termination of the legal existence of the last remaining Member of the Company or the occurrence of any other lawful event which terminates

the continued membership of the last remaining Member of the Company in the Company unless the Company is continued without dissolution in a manner permitted by the Act.

6. Interests. The Company shall be authorized to issue one hundred (100) units of limited liability company interests, all of which shall be of one class and shall be designated as "***Common Units***," and all of which shall be issued to the Member. Common Units shall for all purposes be personal property. The Common Units shall not be certificated.

7. Capital Contributions of the Members. The amount of each Member's capital contribution to the Company (or the amount of capital contribution attributable to such Member) is set forth across from such Member's name on **EXHIBIT A** hereto, as may be updated and amended from time to time. Notwithstanding the foregoing, the Member shall not be obligated to make capital contributions to the Company.

8. Allocation of Profit and Loss. All profits and losses of the Company shall be allocated to the Members *pro rata* in accordance with their respective capital contributions.

9. Distributions and Withdrawals. Distributions and withdrawals, and the timing and amounts thereof, will be made solely at the discretion of the Manager. Notwithstanding any provision to the contrary contained in this Agreement, the Company shall not be required to make a distribution to any Member on account of its interest in the Company if such distribution would violate applicable law.

10. Interest. No interest shall be paid to any Member on account of his interest in the capital of, or on account of his investment in, the Company.

11. Management. The persons designated as managers of the Company (the "***Managers***") shall have the sole and exclusive right to manage, control, and conduct the affairs of the Company and to do any and all acts on behalf of the Company permitted by applicable law, and such person(s) shall be a "manager" within the meaning of the Act. As of the date hereof, Christopher Tranquill shall be designated as the sole Manager of the Company within the meaning of the Act. Except as provided elsewhere in this Agreement, any action to be taken or authorized "by the Manager(s)" or at the "discretion of the Manager(s)" shall be construed to require the approval of a majority of the Managers; provided, that in the event that there is only one Manager of the Company, then only the approval of such Manager is required. Any Manager acting alone is authorized to execute and deliver any document on behalf of the Company without any vote or consent of any other person.

12. Officers. The officers of the Company (the "***Officers***"), if any, shall be appointed by the Manager in their sole discretion and shall hold office until their respective successors are elected or until their earlier death, resignation, or removal. The Manager may assign Officers titles including "chief executive officer," "president," "vice president," "treasurer," "secretary," "assistant secretary" and "chief financial officer." Any Officers appointed will have such authority and perform such duties as the Manager may, from time to time, delegate to them. No Officer need be a Member, any number of offices may be held by a single person, and there may be multiple persons holding the same office. The salaries and other compensation, if any, of the Officers shall be fixed from time to time by the Manager. Any Officer may resign, in writing, as

such at any time and such resignation will be effective at the time specified in the written resignation, or if no time is specified, at the time the written resignation is received by the Company. Any Officer may be removed as such, either with or without cause, at any time by the Manager. The officers of the Company, if any, shall be set forth on Schedule I attached hereto. For the avoidance of doubt, in the event that Officers have been appointed by the Manager, the Manager of the Company shall continue to have the ability to act on behalf of the Company including, but not limited to, having the authority to execute any agreement on behalf of the Company.

13. Rights of Members. Other than Members who are acting in their capacities as Manager(s) under the terms of this Agreement, or as expressly provided herein, the Members shall take no part in the control or management of the Company's business nor shall the Members have any power or authority to act for or on behalf of the Company. Except as expressly provided herein or as required by law, the Members shall have no right to vote on any Company matters.

14. Payments in Liquidation. The assets of the Company shall be distributed in liquidation of the Company in the following order:

(a) to the creditors of the Company in satisfaction of the liabilities of the Company, in the order of priority established by law, either by payment or the reasonable provision for payment thereof; and

(b) to the Members in accordance with their respective shares of Company profit and loss pursuant to Section 7 above.

15. Governing Law. This Agreement shall be governed by and construed under the laws of the State of Delaware as applied to agreements among the residents of such state made and to be performed entirely within such state.

16. Limitation of Liability of the Members. Except as required by law, the Members, in their capacities as such, shall not be bound by, nor be personally liable for, the expenses, liabilities, or obligations of the Company in excess of their respective capital contributions to the Company, whether to the Company, to the creditors of the Company or to any other third party, for the debts, liabilities, commitments or any other obligations of the Company or for any losses of the Company.

17. Indemnification. The Company hereby agrees to indemnify, defend and hold harmless any person (each an "***Indemnified Person***") to the fullest extent permitted under the Act, as the same now exists or may hereafter be amended, substituted or replaced (but, in the case of any such amendment, substitution or replacement only to the extent that such amendment, substitution or replacement permits the Company to provide broader indemnification rights than the Company is providing immediately prior to such amendment, substitution or replacement), against all expenses, liabilities and losses (including attorneys' fees, judgments, fines, excise taxes or penalties) reasonably incurred or suffered by such person (or one or more of such person's affiliates) by reason of the fact that such person is or was serving as the Manager or an officer of the Company or is or was serving at the request of the Company as a manager or officer; provided that (unless the Manager otherwise consents) no Indemnified Person shall be indemnified for any

expenses, liabilities and losses suffered that are attributable to such Indemnified Person's or its affiliates' gross negligence, willful misconduct or knowing violation of law. Expenses, including attorneys' fees, incurred by any such Indemnified Person in defending a proceeding related to any such indemnifiable matter shall be paid by the Company in advance of the final disposition of such proceeding, including any appeal therefrom, upon receipt of an undertaking by or on behalf of such Indemnified Person to repay such amounts if it shall ultimately be determined that such Indemnified Person is not entitled to be indemnified by the Company. The right to indemnification and the advancement of expenses conferred in this Section 16 shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, agreement, by-law, vote of the Manager or otherwise. If this Section 16 or any portion hereof shall be invalidated on any ground by any court of competent jurisdiction, then the Company shall nevertheless indemnify and hold harmless each Indemnified Person pursuant to this Section 16 to the fullest extent permitted by any applicable portion of this Section 16 that shall not have been invalidated and to the fullest extent permitted by applicable law.

18. Other Instruments and Acts. Each of the Members agrees to execute any other instruments and to perform any other acts that are or may be necessary or appropriate to effectuate and carry on the Company.

19. Binding Agreement. This Agreement shall be binding upon the transferees, successors, assigns, and legal representatives of the Members.

20. Amendment. This Agreement may be amended with the unanimous written consent of the Members.

21. Severability. Each provision of this Agreement shall be considered severable, and if for any reason any provision or provisions herein are determined to be invalid, unenforceable or illegal under any existing or future law, such invalidity, unenforceability or illegality shall not impair the operation of or affect those portions of this Agreement that are valid, enforceable and legal.

22. Entire Agreement. This Agreement constitutes the full, complete, and final agreement of Members and Manager and supersedes all prior agreements among the Members and Manager with respect to the Company.

[Signature pages follow]

IN WITNESS WHEREOF, the undersigned, being the Manager of Guidepost South Riding LLC, has caused this Agreement to be duly adopted by the Company on this ____ day of _____, 2025.

_____
Andrew S. Price

The undersigned, being the sole Member, does hereby ratify, confirm, and approve the adoption of this Agreement as the limited liability company agreement of the Company, and does hereby assume and agree to be bound by and to perform all of the terms and provisions set forth in this Agreement as of the ____ day of _____, 2025.

MEMBER:

GUIDEPOST A LLC

By:_____

Name: Andrew S. Price

Title: President

GUIDEPOST SOUTH RIDING LLC

EXHIBIT A

Schedule of Members

NAME AND ADDRESS	CAPITAL CONTRIBUTION	NUMBER OF COMMON UNITS
Guidepost A LLC 2028 E. Ben White Blvd., Ste. 240-2650 Austin, TX 78741	$0.00	100

SCHEDULE I

Officers

Andrew S. Price: President, Secretary, Chief Financial Officer

HGE FIC H LLC

AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT

THIS AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT (this "***Agreement***") of HGE FIC H LLC, a Delaware limited liability company (the "***Company***"), is made and entered into as of the ____ day of _____, 2025, by Guidepost A LLC (the "***Member***") and each other person admitted from time to time as a Member of the Company (collectively, the "***Members***").

WHEREAS, the Company was formed as a Delaware limited liability company pursuant to the Delaware Limited Liability Company Act, as amended from time to time (the "***Act***");

WHEREAS, the initial limited liability company agreement of the Company was entered into on May 10, 2019 (the "***Prior Agreement***"); and

WHEREAS, the Member desires to amend and restate the Prior Agreement and to enter into this Amended and Restated Limited Liability Company Agreement to set forth, among other things, its respective rights and obligations as Member.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Member, intending to be legally bound, hereby agrees as follows:

1. Name. The name of the Company is **HGE FIC H LLC**. The affairs of the Company shall be conducted under the Company name, or such other name as the Manager may designate from time to time.

2. Purpose. The purposes of the Company are to own, manage, and/or operate schools in selected markets within the United States, and to engage in any lawful act or activity for which a limited liability company may be organized under the laws of the State of Delaware. The Company shall have the power to make and perform all contracts and to engage in all activities and transactions necessary or advisable to carry out the purposes of the Company, and all other powers available to it as a limited liability company under the laws of the State of Delaware.

3. Principal Office. The Company shall maintain a virtual office at 2028 E. Ben White Blvd., Suite 240-2650, Austin, Texas 78741, or at such other place or places as the Manager may from time to time designate.

4. Registered Agent. The name of the registered agent for service of process of the Company and the address of the Company's registered office in the State of Delaware shall be Cogency Global Inc., 850 New Burton Road, Suite 201, Dover, DE 19904, Kent County, or such other agent or office in the State of Delaware as the Manager may from time to time designate.

5. Term. The Company shall commence upon the filing of the Certificate in the Office of the Secretary of State of the State of Delaware and shall conclude upon the earlier of (a) the written consent of the Members or (b) the termination of the legal existence of the last remaining Member of the Company or the occurrence of any other lawful event which terminates

the continued membership of the last remaining Member of the Company in the Company unless the Company is continued without dissolution in a manner permitted by the Act.

6. Interests. The Company shall be authorized to issue a total of twenty (20) units of limited liability company interests, fourteen (14) of which shall be designated as "***Series A Units***," all of which shall be issued to the Member, and six (6) of which shall be designated as "***Series B Units***" (the Series A Units and Series B Units collectively referred to as "***Units***"), none of which are issued as of the effective date of this Agreement. Units shall for all purposes be personal property. The Units shall not be certificated.

7. Capital Contributions of the Members. The amount of each Member's capital contribution to the Company (or the amount of capital contribution attributable to such Member) is set forth across from such Member's name on **EXHIBIT A** hereto, as may be updated and amended from time to time. Notwithstanding the foregoing, the Member shall not be obligated to make capital contributions to the Company.

8. Allocation of Profit and Loss. All profits and losses of the Company shall be allocated to the Members *pro rata* in accordance with their respective capital contributions.

9. Distributions and Withdrawals. Distributions and withdrawals, and the timing and amounts thereof, will be made solely at the discretion of the Manager. Notwithstanding any provision to the contrary contained in this Agreement, the Company shall not be required to make a distribution to any Member on account of its interest in the Company if such distribution would violate applicable law.

10. Interest. No interest shall be paid to any Member on account of his interest in the capital of, or on account of his investment in, the Company.

11. Management. The persons designated as managers of the Company (the "***Managers***") shall have the sole and exclusive right to manage, control, and conduct the affairs of the Company and to do any and all acts on behalf of the Company permitted by applicable law, and such person(s) shall be a "manager" within the meaning of the Act. As of the date hereof, Christopher Tranquill shall be designated as the sole Manager of the Company within the meaning of the Act. Except as provided elsewhere in this Agreement, any action to be taken or authorized "by the Manager(s)" or at the "discretion of the Manager(s)" shall be construed to require the approval of a majority of the Managers; provided, that in the event that there is only one Manager of the Company, then only the approval of such Manager is required. Any Manager acting alone is authorized to execute and deliver any document on behalf of the Company without any vote or consent of any other person.

12. Officers. The officers of the Company (the "***Officers***"), if any, shall be appointed by the Manager in their sole discretion and shall hold office until their respective successors are elected or until their earlier death, resignation, or removal. The Manager may assign Officers titles including "chief executive officer," "president," "vice president," "treasurer," "secretary," "assistant secretary" and "chief financial officer." Any Officers appointed will have such authority and perform such duties as the Manager may, from time to time, delegate to them. No Officer need be a Member, any number of offices may be held by a single person, and there may be

multiple persons holding the same office. The salaries and other compensation, if any, of the Officers shall be fixed from time to time by the Manager. Any Officer may resign, in writing, as such at any time and such resignation will be effective at the time specified in the written resignation, or if no time is specified, at the time the written resignation is received by the Company. Any Officer may be removed as such, either with or without cause, at any time by the Manager. The officers of the Company, if any, shall be set forth on Schedule I attached hereto. For the avoidance of doubt, in the event that Officers have been appointed by the Manager, the Manager of the Company shall continue to have the ability to act on behalf of the Company including, but not limited to, having the authority to execute any agreement on behalf of the Company.

13. Rights of Members. Other than Members who are acting in their capacities as Manager(s) under the terms of this Agreement, or as expressly provided herein, the Members shall take no part in the control or management of the Company's business nor shall the Members have any power or authority to act for or on behalf of the Company. Except as expressly provided herein or as required by law, the Members shall have no right to vote on any Company matters.

14. Payments in Liquidation. The assets of the Company shall be distributed in liquidation of the Company in the following order:

(a) to the creditors of the Company in satisfaction of the liabilities of the Company, in the order of priority established by law, either by payment or the reasonable provision for payment thereof; and

(b) to the Members in accordance with their respective shares of Company profit and loss pursuant to Section 7 above.

15. Governing Law. This Agreement shall be governed by and construed under the laws of the State of Delaware as applied to agreements among the residents of such state made and to be performed entirely within such state.

16. Limitation of Liability of the Members. Except as required by law, the Members, in their capacities as such, shall not be bound by, nor be personally liable for, the expenses, liabilities, or obligations of the Company in excess of their respective capital contributions to the Company, whether to the Company, to the creditors of the Company or to any other third party, for the debts, liabilities, commitments or any other obligations of the Company or for any losses of the Company.

17. Indemnification. The Company hereby agrees to indemnify, defend and hold harmless any person (each an "***Indemnified Person***") to the fullest extent permitted under the Act, as the same now exists or may hereafter be amended, substituted or replaced (but, in the case of any such amendment, substitution or replacement only to the extent that such amendment, substitution or replacement permits the Company to provide broader indemnification rights than the Company is providing immediately prior to such amendment, substitution or replacement), against all expenses, liabilities and losses (including attorneys' fees, judgments, fines, excise taxes or penalties) reasonably incurred or suffered by such person (or one or more of such person's affiliates) by reason of the fact that such person is or was serving as the Manager or an officer of

the Company or is or was serving at the request of the Company as a manager or officer; provided that (unless the Manager otherwise consents) no Indemnified Person shall be indemnified for any expenses, liabilities and losses suffered that are attributable to such Indemnified Person's or its affiliates' gross negligence, willful misconduct or knowing violation of law. Expenses, including attorneys' fees, incurred by any such Indemnified Person in defending a proceeding related to any such indemnifiable matter shall be paid by the Company in advance of the final disposition of such proceeding, including any appeal therefrom, upon receipt of an undertaking by or on behalf of such Indemnified Person to repay such amounts if it shall ultimately be determined that such Indemnified Person is not entitled to be indemnified by the Company. The right to indemnification and the advancement of expenses conferred in this Section 16 shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, agreement, by-law, vote of the Manager or otherwise. If this Section 16 or any portion hereof shall be invalidated on any ground by any court of competent jurisdiction, then the Company shall nevertheless indemnify and hold harmless each Indemnified Person pursuant to this Section 16 to the fullest extent permitted by any applicable portion of this Section 16 that shall not have been invalidated and to the fullest extent permitted by applicable law.

18. Other Instruments and Acts. Each of the Members agrees to execute any other instruments and to perform any other acts that are or may be necessary or appropriate to effectuate and carry on the Company.

19. Binding Agreement. This Agreement shall be binding upon the transferees, successors, assigns, and legal representatives of the Members.

20. Amendment. This Agreement may be amended with the unanimous written consent of the Members.

21. Severability. Each provision of this Agreement shall be considered severable, and if for any reason any provision or provisions herein are determined to be invalid, unenforceable or illegal under any existing or future law, such invalidity, unenforceability or illegality shall not impair the operation of or affect those portions of this Agreement that are valid, enforceable and legal.

22. Entire Agreement. This Agreement constitutes the full, complete, and final agreement of Members and Manager and supersedes all prior agreements among the Members and Manager with respect to the Company.

[Signature pages follow]

IN WITNESS WHEREOF, the undersigned, being the Manager of HGE FIC H LLC, has caused this Agreement to be duly adopted by the Company on this ____ day of _____, 2025.

_____
Andrew S. Price

The undersigned, being the sole Member, does hereby ratify, confirm, and approve the adoption of this Agreement as the limited liability company agreement of the Company, and does hereby assume and agree to be bound by and to perform all of the terms and provisions set forth in this Agreement as of the ____ day of _____, 2025.

MEMBER:

GUIDEPOST A LLC

By:_____

Name: Andrew S. Price

Title: President

HGE FIC H LLC

EXHIBIT A

Schedule of Members

NAME AND ADDRESS	CAPITAL CONTRIBUTION	SERIES AND NUMBER OF UNITS
Guidepost A LLC 2028 E. Ben White Blvd., Ste. 240-2650 Austin, TX 78741	$0.00	14 Series A Units

SCHEDULE I

Officers

Andrew S. Price: President, Secretary, Chief Financial Officer

HGE FIC K LLC

AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT

THIS AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT (this "***Agreement***") of HGE FIC K LLC, a Delaware limited liability company (the "***Company***"), is made and entered into as of the ____ day of _____, 2025, by Guidepost A LLC (the "***Member***") and each other person admitted from time to time as a Member of the Company (collectively, the "***Members***").

WHEREAS, the Company was formed as a Delaware limited liability company pursuant to the Delaware Limited Liability Company Act, as amended from time to time (the "***Act***");

WHEREAS, the initial limited liability company agreement of the Company was entered into on June 18, 2020 (the "***Prior Agreement***"); and

WHEREAS, the Member desires to amend and restate the Prior Agreement and to enter into this Amended and Restated Limited Liability Company Agreement to set forth, among other things, its respective rights and obligations as Member.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Member, intending to be legally bound, hereby agrees as follows:

1. Name. The name of the Company is **HGE FIC K LLC**. The affairs of the Company shall be conducted under the Company name, or such other name as the Manager may designate from time to time.

2. Purpose. The purposes of the Company are to own, manage and/or operate schools in selected markets within the United States, and to engage in any lawful act or activity for which a limited liability company may be organized under the laws of the State of Delaware. The Company shall have the power to make and perform all contracts and to engage in all activities and transactions necessary or advisable to carry out the purposes of the Company, and all other powers available to it as a limited liability company under the laws of the State of Delaware.

3. Principal Office. The Company shall maintain a virtual office at 2028 E. Ben White Blvd., Suite 240-2650, Austin, Texas 78741, or at such other place or places as the Manager may from time to time designate.

4. Registered Agent. The name of the registered agent for service of process of the Company and the address of the Company's registered office in the State of Delaware shall be Cogency Global Inc., 850 New Burton Road, Suite 201, Dover, DE 19904, Kent County, or such other agent or office in the State of Delaware as the Manager may from time to time designate.

5. Term. The Company shall commence upon the filing of the Certificate in the Office of the Secretary of State of the State of Delaware and shall conclude upon the earlier of (a) the written consent of the Members or (b) the termination of the legal existence of the last remaining Member of the Company or the occurrence of any other lawful event which terminates

the continued membership of the last remaining Member of the Company in the Company unless the Company is continued without dissolution in a manner permitted by the Act.

6. Interests. The Company shall be authorized to issue a total of twenty (20) units of limited liability company interests, fourteen (14) of which shall be designated as "***Series A Units***," all of which shall be issued to the Member, and six (6) of which shall be designated as "***Series B Units***" (the Series A Units and Series B Units collectively referred to as "***Units***"), none of which are issued as of the effective date of this Agreement. Units shall for all purposes be personal property. The Units shall not be certificated.

7. Capital Contributions of the Members. The amount of each Member's capital contribution to the Company (or the amount of capital contribution attributable to such Member) is set forth across from such Member's name on **EXHIBIT A** hereto, as may be updated and amended from time to time. Notwithstanding the foregoing, the Member shall not be obligated to make capital contributions to the Company.

8. Allocation of Profit and Loss. All profits and losses of the Company shall be allocated to the Members *pro rata* in accordance with their respective capital contributions.

9. Distributions and Withdrawals. Distributions and withdrawals, and the timing and amounts thereof, will be made solely at the discretion of the Manager. Notwithstanding any provision to the contrary contained in this Agreement, the Company shall not be required to make a distribution to any Member on account of its interest in the Company if such distribution would violate applicable law.

10. Interest. No interest shall be paid to any Member on account of his interest in the capital of, or on account of his investment in, the Company.

11. Management. The persons designated as managers of the Company (the "***Managers***") shall have the sole and exclusive right to manage, control, and conduct the affairs of the Company and to do any and all acts on behalf of the Company permitted by applicable law, and such person(s) shall be a "manager" within the meaning of the Act. As of the date hereof, Christopher Tranquill shall be designated as the sole Manager of the Company within the meaning of the Act. Except as provided elsewhere in this Agreement, any action to be taken or authorized "by the Manager(s)" or at the "discretion of the Manager(s)" shall be construed to require the approval of a majority of the Managers; provided, that in the event that there is only one Manager of the Company, then only the approval of such Manager is required. Any Manager acting alone is authorized to execute and deliver any document on behalf of the Company without any vote or consent of any other person.

12. Officers. The officers of the Company (the "***Officers***"), if any, shall be appointed by the Manager in their sole discretion and shall hold office until their respective successors are elected or until their earlier death, resignation, or removal. The Manager may assign Officers titles including "chief executive officer," "president," "vice president," "treasurer," "secretary," "assistant secretary" and "chief financial officer." Any Officers appointed will have such authority and perform such duties as the Manager may, from time to time, delegate to them. No Officer need be a Member, any number of offices may be held by a single person, and there may be

multiple persons holding the same office. The salaries and other compensation, if any, of the Officers shall be fixed from time to time by the Manager. Any Officer may resign, in writing, as such at any time and such resignation will be effective at the time specified in the written resignation, or if no time is specified, at the time the written resignation is received by the Company. Any Officer may be removed as such, either with or without cause, at any time by the Manager. The officers of the Company, if any, shall be set forth on Schedule I attached hereto. For the avoidance of doubt, in the event that Officers have been appointed by the Manager, the Manager of the Company shall continue to have the ability to act on behalf of the Company including, but not limited to, having the authority to execute any agreement on behalf of the Company.

13. Rights of Members. Other than Members who are acting in their capacities as Manager(s) under the terms of this Agreement, or as expressly provided herein, the Members shall take no part in the control or management of the Company's business nor shall the Members have any power or authority to act for or on behalf of the Company. Except as expressly provided herein or as required by law, the Members shall have no right to vote on any Company matters.

14. Payments in Liquidation. The assets of the Company shall be distributed in liquidation of the Company in the following order:

(a) to the creditors of the Company in satisfaction of the liabilities of the Company, in the order of priority established by law, either by payment or the reasonable provision for payment thereof; and

(b) to the Members in accordance with their respective shares of Company profit and loss pursuant to Section 7 above.

15. Governing Law. This Agreement shall be governed by and construed under the laws of the State of Delaware as applied to agreements among the residents of such state made and to be performed entirely within such state.

16. Limitation of Liability of the Members. Except as required by law, the Members, in their capacities as such, shall not be bound by, nor be personally liable for, the expenses, liabilities, or obligations of the Company in excess of their respective capital contributions to the Company, whether to the Company, to the creditors of the Company or to any other third party, for the debts, liabilities, commitments or any other obligations of the Company or for any losses of the Company.

17. Indemnification. The Company hereby agrees to indemnify, defend and hold harmless any person (each an "***Indemnified Person***") to the fullest extent permitted under the Act, as the same now exists or may hereafter be amended, substituted or replaced (but, in the case of any such amendment, substitution or replacement only to the extent that such amendment, substitution or replacement permits the Company to provide broader indemnification rights than the Company is providing immediately prior to such amendment, substitution or replacement), against all expenses, liabilities and losses (including attorneys' fees, judgments, fines, excise taxes or penalties) reasonably incurred or suffered by such person (or one or more of such person's affiliates) by reason of the fact that such person is or was serving as the Manager or an officer of

the Company or is or was serving at the request of the Company as a manager or officer; provided that (unless the Manager otherwise consents) no Indemnified Person shall be indemnified for any expenses, liabilities and losses suffered that are attributable to such Indemnified Person's or its affiliates' gross negligence, willful misconduct or knowing violation of law. Expenses, including attorneys' fees, incurred by any such Indemnified Person in defending a proceeding related to any such indemnifiable matter shall be paid by the Company in advance of the final disposition of such proceeding, including any appeal therefrom, upon receipt of an undertaking by or on behalf of such Indemnified Person to repay such amounts if it shall ultimately be determined that such Indemnified Person is not entitled to be indemnified by the Company. The right to indemnification and the advancement of expenses conferred in this Section 16 shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, agreement, by-law, vote of the Manager or otherwise. If this Section 16 or any portion hereof shall be invalidated on any ground by any court of competent jurisdiction, then the Company shall nevertheless indemnify and hold harmless each Indemnified Person pursuant to this Section 16 to the fullest extent permitted by any applicable portion of this Section 16 that shall not have been invalidated and to the fullest extent permitted by applicable law.

18. Other Instruments and Acts. Each of the Members agrees to execute any other instruments and to perform any other acts that are or may be necessary or appropriate to effectuate and carry on the Company.

19. Binding Agreement. This Agreement shall be binding upon the transferees, successors, assigns, and legal representatives of the Members.

20. Amendment. This Agreement may be amended with the unanimous written consent of the Members.

21. Severability. Each provision of this Agreement shall be considered severable, and if for any reason any provision or provisions herein are determined to be invalid, unenforceable or illegal under any existing or future law, such invalidity, unenforceability or illegality shall not impair the operation of or affect those portions of this Agreement that are valid, enforceable and legal.

22. Entire Agreement. This Agreement constitutes the full, complete, and final agreement of Members and Manager and supersedes all prior agreements among the Members and Manager with respect to the Company.

[Signature pages follow]

IN WITNESS WHEREOF, the undersigned, being the Manager of HGE FIC K LLC, has caused this Agreement to be duly adopted by the Company on this ____ day of _____, 2025.

_____
Andrew S. Price

The undersigned, being the sole Member, does hereby ratify, confirm, and approve the adoption of this Agreement as the limited liability company agreement of the Company, and does hereby assume and agree to be bound by and to perform all of the terms and provisions set forth in this Agreement as of the ____ day of _____, 2025.

MEMBER:

GUIDEPOST A LLC

By:_____

Name: Andrew S. Price

Title: President

HGE FIC K LLC

EXHIBIT A

Schedule of Members

NAME AND ADDRESS	CAPITAL CONTRIBUTION	SERIES AND NUMBER OF UNITS
Guidepost A LLC 2028 E. Ben White Blvd., Ste. 240-2650 Austin, TX 78741	$0.00	14 Series A Units

SCHEDULE I

Officers

Andrew S. Price: President, Secretary, Chief Financial Officer

HGE FIC R LLC

AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT

THIS AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT (this "***Agreement***") of HGE FIC R LLC, a Delaware limited liability company (the "***Company***"), is made and entered into as of the ____ day of _____, 2025, by Guidepost A LLC (the "***Member***") and each other person admitted from time to time as a Member of the Company (collectively, the "***Members***").

WHEREAS, the Company was formed as a Delaware limited liability company pursuant to the Delaware Limited Liability Company Act, as amended from time to time (the "***Act***");

WHEREAS, the initial limited liability company agreement of the Company was entered into on March 9, 2022 (the "***Prior Agreement***"); and

WHEREAS, the Member desires to amend and restate the Prior Agreement and to enter into this Amended and Restated Limited Liability Company Agreement to set forth, among other things, its respective rights and obligations as Member.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Member, intending to be legally bound, hereby agrees as follows:

1. Name. The name of the Company is **HGE FIC R LLC**. The affairs of the Company shall be conducted under the Company name, or such other name as the Manager may designate from time to time.

2. Purpose. The purposes of the Company are to own, manage, and/or operate schools in selected markets within the United States, and to engage in any lawful act or activity for which a limited liability company may be organized under the laws of the State of Delaware. The Company shall have the power to make and perform all contracts and to engage in all activities and transactions necessary or advisable to carry out the purposes of the Company, and all other powers available to it as a limited liability company under the laws of the State of Delaware.

3. Principal Office. The Company shall maintain a virtual office at 2028 E. Ben White Blvd., Suite 240-2650, Austin, Texas 78741, or at such other place or places as the Manager may from time to time designate.

4. Registered Agent. The name of the registered agent for service of process of the Company and the address of the Company's registered office in the State of Delaware shall be Cogency Global Inc., 850 New Burton Road, Suite 201, Dover, DE 19904, Kent County, or such other agent or office in the State of Delaware as the Manager may from time to time designate.

5. Term. The Company shall commence upon the filing of the Certificate in the Office of the Secretary of State of the State of Delaware and shall conclude upon the earlier of (a) the written consent of the Members or (b) the termination of the legal existence of the last remaining Member of the Company or the occurrence of any other lawful event which terminates

the continued membership of the last remaining Member of the Company in the Company unless the Company is continued without dissolution in a manner permitted by the Act.

6. Interests. The Company shall be authorized to issue one hundred (100) units of limited liability company interests, all of which shall be of one class and shall be designated as "***Common Units***," and all of which shall be issued to the Member. Common Units shall for all purposes be personal property. The Common Units shall not be certificated.

7. Capital Contributions of the Members. The amount of each Member's capital contribution to the Company (or the amount of capital contribution attributable to such Member) is set forth across from such Member's name on **EXHIBIT A** hereto, as may be updated and amended from time to time. Notwithstanding the foregoing, the Member shall not be obligated to make capital contributions to the Company.

8. Allocation of Profit and Loss. All profits and losses of the Company shall be allocated to the Members *pro rata* in accordance with their respective capital contributions.

9. Distributions and Withdrawals. Distributions and withdrawals, and the timing and amounts thereof, will be made solely at the discretion of the Manager. Notwithstanding any provision to the contrary contained in this Agreement, the Company shall not be required to make a distribution to any Member on account of its interest in the Company if such distribution would violate applicable law.

10. Interest. No interest shall be paid to any Member on account of his interest in the capital of, or on account of his investment in, the Company.

11. Management. The persons designated as managers of the Company (the "***Managers***") shall have the sole and exclusive right to manage, control, and conduct the affairs of the Company and to do any and all acts on behalf of the Company permitted by applicable law, and such person(s) shall be a "manager" within the meaning of the Act. As of the date hereof, Christopher Tranquill shall be designated as the sole Manager of the Company within the meaning of the Act. Except as provided elsewhere in this Agreement, any action to be taken or authorized "by the Manager(s)" or at the "discretion of the Manager(s)" shall be construed to require the approval of a majority of the Managers; provided, that in the event that there is only one Manager of the Company, then only the approval of such Manager is required. Any Manager acting alone is authorized to execute and deliver any document on behalf of the Company without any vote or consent of any other person.

12. Officers. The officers of the Company (the "***Officers***"), if any, shall be appointed by the Manager in their sole discretion and shall hold office until their respective successors are elected or until their earlier death, resignation, or removal. The Manager may assign Officers titles including "chief executive officer," "president," "vice president," "treasurer," "secretary," "assistant secretary" and "chief financial officer." Any Officers appointed will have such authority and perform such duties as the Manager may, from time to time, delegate to them. No Officer need be a Member, any number of offices may be held by a single person, and there may be multiple persons holding the same office. The salaries and other compensation, if any, of the Officers shall be fixed from time to time by the Manager. Any Officer may resign, in writing, as

such at any time and such resignation will be effective at the time specified in the written resignation, or if no time is specified, at the time the written resignation is received by the Company. Any Officer may be removed as such, either with or without cause, at any time by the Manager. The officers of the Company, if any, shall be set forth on Schedule I attached hereto. For the avoidance of doubt, in the event that Officers have been appointed by the Manager, the Manager of the Company shall continue to have the ability to act on behalf of the Company including, but not limited to, having the authority to execute any agreement on behalf of the Company.

13. Rights of Members. Other than Members who are acting in their capacities as Manager(s) under the terms of this Agreement, or as expressly provided herein, the Members shall take no part in the control or management of the Company's business nor shall the Members have any power or authority to act for or on behalf of the Company. Except as expressly provided herein or as required by law, the Members shall have no right to vote on any Company matters.

14. Payments in Liquidation. The assets of the Company shall be distributed in liquidation of the Company in the following order:

(a) to the creditors of the Company in satisfaction of the liabilities of the Company, in the order of priority established by law, either by payment or the reasonable provision for payment thereof; and

(b) to the Members in accordance with their respective shares of Company profit and loss pursuant to Section 7 above.

15. Governing Law. This Agreement shall be governed by and construed under the laws of the State of Delaware as applied to agreements among the residents of such state made and to be performed entirely within such state.

16. Limitation of Liability of the Members. Except as required by law, the Members, in their capacities as such, shall not be bound by, nor be personally liable for, the expenses, liabilities, or obligations of the Company in excess of their respective capital contributions to the Company, whether to the Company, to the creditors of the Company or to any other third party, for the debts, liabilities, commitments or any other obligations of the Company or for any losses of the Company.

17. Indemnification. The Company hereby agrees to indemnify, defend and hold harmless any person (each an "***Indemnified Person***") to the fullest extent permitted under the Act, as the same now exists or may hereafter be amended, substituted or replaced (but, in the case of any such amendment, substitution or replacement only to the extent that such amendment, substitution or replacement permits the Company to provide broader indemnification rights than the Company is providing immediately prior to such amendment, substitution or replacement), against all expenses, liabilities and losses (including attorneys' fees, judgments, fines, excise taxes or penalties) reasonably incurred or suffered by such person (or one or more of such person's affiliates) by reason of the fact that such person is or was serving as the Manager or an officer of the Company or is or was serving at the request of the Company as a manager or officer; provided that (unless the Manager otherwise consents) no Indemnified Person shall be indemnified for any

expenses, liabilities and losses suffered that are attributable to such Indemnified Person's or its affiliates' gross negligence, willful misconduct or knowing violation of law. Expenses, including attorneys' fees, incurred by any such Indemnified Person in defending a proceeding related to any such indemnifiable matter shall be paid by the Company in advance of the final disposition of such proceeding, including any appeal therefrom, upon receipt of an undertaking by or on behalf of such Indemnified Person to repay such amounts if it shall ultimately be determined that such Indemnified Person is not entitled to be indemnified by the Company. The right to indemnification and the advancement of expenses conferred in this Section 16 shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, agreement, by-law, vote of the Manager or otherwise. If this Section 16 or any portion hereof shall be invalidated on any ground by any court of competent jurisdiction, then the Company shall nevertheless indemnify and hold harmless each Indemnified Person pursuant to this Section 16 to the fullest extent permitted by any applicable portion of this Section 16 that shall not have been invalidated and to the fullest extent permitted by applicable law.

18. Other Instruments and Acts. Each of the Members agrees to execute any other instruments and to perform any other acts that are or may be necessary or appropriate to effectuate and carry on the Company.

19. Binding Agreement. This Agreement shall be binding upon the transferees, successors, assigns, and legal representatives of the Members.

20. Amendment. This Agreement may be amended with the unanimous written consent of the Members.

21. Severability. Each provision of this Agreement shall be considered severable, and if for any reason any provision or provisions herein are determined to be invalid, unenforceable or illegal under any existing or future law, such invalidity, unenforceability or illegality shall not impair the operation of or affect those portions of this Agreement that are valid, enforceable and legal.

22. Entire Agreement. This Agreement constitutes the full, complete, and final agreement of Members and Manager and supersedes all prior agreements among the Members and Manager with respect to the Company.

[Signature pages follow]

IN WITNESS WHEREOF, the undersigned, being the Manager of HGE FIC R LLC, has caused this Agreement to be duly adopted by the Company on this ____ day of _____, 2025.

_____
Andrew S. Price

The undersigned, being the sole Member, does hereby ratify, confirm, and approve the adoption of this Agreement as the limited liability company agreement of the Company, and does hereby assume and agree to be bound by and to perform all of the terms and provisions set forth in this Agreement as of the ____ day of _____, 2025.

MEMBER:

GUIDEPOST A LLC

By:_____

Name: Andrew S. Price

Title: President

HGE FIC R LLC

EXHIBIT A

Schedule of Members

NAME AND ADDRESS	CAPITAL CONTRIBUTION	NUMBER OF COMMON UNITS
Guidepost A LLC 2028 E. Ben White Blvd., Ste. 240-2650 Austin, TX 78741	$0.00	100

SCHEDULE I

Officers

Andrew S. Price: President, Secretary, Chief Financial Officer

LEPORT EMERYVILLE LLC

AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT

THIS AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT (this "***Agreement***") of LePort Emeryville LLC, a Delaware limited liability company (the "***Company***"), is made and entered into as of the ____ day of _____, 2025, by Guidepost A LLC (the "***Member***") and each other person admitted from time to time as a Member of the Company (collectively, the "***Members***").

WHEREAS, the Company was formed as a Delaware limited liability company pursuant to the Delaware Limited Liability Company Act, as amended from time to time (the "***Act***");

WHEREAS, the initial limited liability company agreement of the Company was entered into on June 1, 2015, and subsequently amended on February 20, 2020 (collectively, the "***Prior Agreement***"); and

WHEREAS, the Member desires to amend and restate the Prior Agreement and to enter into this Amended and Restated Limited Liability Company Agreement to set forth, among other things, its respective rights and obligations as Member.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Member, intending to be legally bound, hereby agrees as follows:

1. Name. The name of the Company is **LePort Emeryville LLC**. The affairs of the Company shall be conducted under the Company name, or such other name as the Manager may designate from time to time.

2. Purpose. The purposes of the Company are to own, manage, and/or operate schools in selected markets within the United States, and to engage in any lawful act or activity for which a limited liability company may be organized under the laws of the State of Delaware. The Company shall have the power to make and perform all contracts and to engage in all activities and transactions necessary or advisable to carry out the purposes of the Company, and all other powers available to it as a limited liability company under the laws of the State of Delaware.

3. Principal Office. The Company shall maintain a virtual office at 2028 E. Ben White Blvd., Suite 240-2650, Austin, Texas 78741, or at such other place or places as the Manager may from time to time designate.

4. Registered Agent. The name of the registered agent for service of process of the Company and the address of the Company's registered office in the State of Delaware shall be Cogency Global Inc., 850 New Burton Road, Suite 201, Dover, DE 19904, Kent County, or such other agent or office in the State of Delaware as the Manager may from time to time designate.

5. Term. The Company shall commence upon the filing of the Certificate in the Office of the Secretary of State of the State of Delaware and shall conclude upon the earlier of (a) the written consent of the Members or (b) the termination of the legal existence of the last

remaining Member of the Company or the occurrence of any other lawful event which terminates the continued membership of the last remaining Member of the Company in the Company unless the Company is continued without dissolution in a manner permitted by the Act.

6. Interests. The Company shall be authorized to issue four (4) units of limited liability company interests, all of which shall be of one class and shall be designated as "***Common Units***," and all of which shall be issued to the Member. Common Units shall for all purposes be personal property. The Common Units shall not be certificated.

7. Capital Contributions of the Members. The amount of each Member's capital contribution to the Company (or the amount of capital contribution attributable to such Member) is set forth across from such Member's name on **EXHIBIT A** hereto, as may be updated and amended from time to time. Notwithstanding the foregoing, the Member shall not be obligated to make capital contributions to the Company.

8. Allocation of Profit and Loss. All profits and losses of the Company shall be allocated to the Members *pro rata* in accordance with their respective capital contributions.

9. Distributions and Withdrawals. Distributions and withdrawals, and the timing and amounts thereof, will be made solely at the discretion of the Manager. Notwithstanding any provision to the contrary contained in this Agreement, the Company shall not be required to make a distribution to any Member on account of its interest in the Company if such distribution would violate applicable law.

10. Interest. No interest shall be paid to any Member on account of his interest in the capital of, or on account of his investment in, the Company.

11. Management. The persons designated as managers of the Company (the "***Managers***") shall have the sole and exclusive right to manage, control, and conduct the affairs of the Company and to do any and all acts on behalf of the Company permitted by applicable law, and such person(s) shall be a "manager" within the meaning of the Act. As of the date hereof, Christopher Tranquill shall be designated as the sole Manager of the Company within the meaning of the Act. Except as provided elsewhere in this Agreement, any action to be taken or authorized "by the Manager(s)" or at the "discretion of the Manager(s)" shall be construed to require the approval of a majority of the Managers; provided, that in the event that there is only one Manager of the Company, then only the approval of such Manager is required. Any Manager acting alone is authorized to execute and deliver any document on behalf of the Company without any vote or consent of any other person.

12. Officers. The officers of the Company (the "***Officers***"), if any, shall be appointed by the Manager in their sole discretion and shall hold office until their respective successors are elected or until their earlier death, resignation, or removal. The Manager may assign Officers titles including "chief executive officer," "president," "vice president," "treasurer," "secretary," "assistant secretary" and "chief financial officer." Any Officers appointed will have such authority and perform such duties as the Manager may, from time to time, delegate to them. No Officer need be a Member, any number of offices may be held by a single person, and there may be multiple persons holding the same office. The salaries and other compensation, if any, of the

Officers shall be fixed from time to time by the Manager. Any Officer may resign, in writing, as such at any time and such resignation will be effective at the time specified in the written resignation, or if no time is specified, at the time the written resignation is received by the Company. Any Officer may be removed as such, either with or without cause, at any time by the Manager. The officers of the Company, if any, shall be set forth on Schedule I attached hereto. For the avoidance of doubt, in the event that Officers have been appointed by the Manager, the Manager of the Company shall continue to have the ability to act on behalf of the Company including, but not limited to, having the authority to execute any agreement on behalf of the Company.

13. Rights of Members. Other than Members who are acting in their capacities as Manager(s) under the terms of this Agreement, or as expressly provided herein, the Members shall take no part in the control or management of the Company's business nor shall the Members have any power or authority to act for or on behalf of the Company. Except as expressly provided herein or as required by law, the Members shall have no right to vote on any Company matters.

14. Payments in Liquidation. The assets of the Company shall be distributed in liquidation of the Company in the following order:

(a) to the creditors of the Company in satisfaction of the liabilities of the Company, in the order of priority established by law, either by payment or the reasonable provision for payment thereof; and

(b) to the Members in accordance with their respective shares of Company profit and loss pursuant to Section 7 above.

15. Governing Law. This Agreement shall be governed by and construed under the laws of the State of Delaware as applied to agreements among the residents of such state made and to be performed entirely within such state.

16. Limitation of Liability of the Members. Except as required by law, the Members, in their capacities as such, shall not be bound by, nor be personally liable for, the expenses, liabilities, or obligations of the Company in excess of their respective capital contributions to the Company, whether to the Company, to the creditors of the Company or to any other third party, for the debts, liabilities, commitments or any other obligations of the Company or for any losses of the Company.

17. Indemnification. The Company hereby agrees to indemnify, defend and hold harmless any person (each an "***Indemnified Person***") to the fullest extent permitted under the Act, as the same now exists or may hereafter be amended, substituted or replaced (but, in the case of any such amendment, substitution or replacement only to the extent that such amendment, substitution or replacement permits the Company to provide broader indemnification rights than the Company is providing immediately prior to such amendment, substitution or replacement), against all expenses, liabilities and losses (including attorneys' fees, judgments, fines, excise taxes or penalties) reasonably incurred or suffered by such person (or one or more of such person's affiliates) by reason of the fact that such person is or was serving as the Manager or an officer of the Company or is or was serving at the request of the Company as a manager or officer; provided

that (unless the Manager otherwise consents) no Indemnified Person shall be indemnified for any expenses, liabilities and losses suffered that are attributable to such Indemnified Person's or its affiliates' gross negligence, willful misconduct or knowing violation of law. Expenses, including attorneys' fees, incurred by any such Indemnified Person in defending a proceeding related to any such indemnifiable matter shall be paid by the Company in advance of the final disposition of such proceeding, including any appeal therefrom, upon receipt of an undertaking by or on behalf of such Indemnified Person to repay such amounts if it shall ultimately be determined that such Indemnified Person is not entitled to be indemnified by the Company. The right to indemnification and the advancement of expenses conferred in this Section 16 shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, agreement, by-law, vote of the Manager or otherwise. If this Section 16 or any portion hereof shall be invalidated on any ground by any court of competent jurisdiction, then the Company shall nevertheless indemnify and hold harmless each Indemnified Person pursuant to this Section 16 to the fullest extent permitted by any applicable portion of this Section 16 that shall not have been invalidated and to the fullest extent permitted by applicable law.

18. Other Instruments and Acts. Each of the Members agrees to execute any other instruments and to perform any other acts that are or may be necessary or appropriate to effectuate and carry on the Company.

19. Binding Agreement. This Agreement shall be binding upon the transferees, successors, assigns, and legal representatives of the Members.

20. Amendment. This Agreement may be amended with the unanimous written consent of the Members.

21. Severability. Each provision of this Agreement shall be considered severable, and if for any reason any provision or provisions herein are determined to be invalid, unenforceable or illegal under any existing or future law, such invalidity, unenforceability or illegality shall not impair the operation of or affect those portions of this Agreement that are valid, enforceable and legal.

22. Entire Agreement. This Agreement constitutes the full, complete, and final agreement of Members and Manager and supersedes all prior agreements among the Members and Manager with respect to the Company.

[Signature pages follow]

IN WITNESS WHEREOF, the undersigned, being the Manager of LePort Emeryville LLC, has caused this Agreement to be duly adopted by the Company on this ____ day of _____, 2025.

_____
Andrew S. Price

The undersigned, being the sole Member, does hereby ratify, confirm, and approve the adoption of this Agreement as the limited liability company agreement of the Company, and does hereby assume and agree to be bound by and to perform all of the terms and provisions set forth in this Agreement as of the ____ day of _____, 2025.

MEMBER:

GUIDEPOST A LLC

By:_____

Name: Andrew S. Price

Title: President

LEPORT EMERYVILLE LLC

EXHIBIT A

Schedule of Members

NAME AND ADDRESS	CAPITAL CONTRIBUTION	NUMBER OF COMMON UNITS
Guidepost A LLC 2028 E. Ben White Blvd., Ste. 240-2650 Austin, TX 78741	$0.00	4

SCHEDULE I

Officers

Andrew S. Price: President, Secretary, Chief Financial Officer

PREPARED MONTESSORIAN LLC

AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT

THIS AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT (this "***Agreement***") of Prepared Montessorian LLC, a Delaware limited liability company (the "***Company***"), is made and entered into as of the ____ day of _____, 2025, by Higher Ground Education Inc. (the "***Member***") and each other person admitted from time to time as a Member of the Company (collectively, the "***Members***").

WHEREAS, the Company was formed as a Delaware limited liability company pursuant to the Delaware Limited Liability Company Act, as amended from time to time (the "***Act***");

WHEREAS, the initial limited liability company agreement of the Company was entered into on May 3, 2018 (the "***Prior Agreement***"); and

WHEREAS, the Member desires to amend and restate the Prior Agreement and to enter into this Amended and Restated Limited Liability Company Agreement to set forth, among other things, its respective rights and obligations as Member.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Member, intending to be legally bound, hereby agrees as follows:

1. Name. The name of the Company is **Prepared Montessorian LLC**. The affairs of the Company shall be conducted under the Company name, or such other name as the Manager may designate from time to time.

2. Purpose. The purpose of the Company is to engage in any lawful act or activity for which a limited liability company may be organized under the laws of the State of Delaware. The Company shall have the power to make and perform all contracts and to engage in all activities and transactions necessary or advisable to carry out the purposes of the Company, and all other powers available to it as a limited liability company under the laws of the State of Delaware.

3. Principal Office. The Company shall maintain a virtual office at 2028 E. Ben White Blvd., Suite 240-2650, Austin, Texas 78741, or at such other place or places as the Manager may from time to time designate.

4. Registered Agent. The name of the registered agent for service of process of the Company and the address of the Company's registered office in the State of Delaware shall be Cogency Global Inc., 850 New Burton Road, Suite 201, Dover, DE 19904, Kent County, or such other agent or office in the State of Delaware as the Manager may from time to time designate.

5. Term. The Company shall commence upon the filing of the Certificate in the Office of the Secretary of State of the State of Delaware and shall conclude upon the earlier of (a) the written consent of the Members or (b) the termination of the legal existence of the last remaining Member of the Company or the occurrence of any other lawful event which terminates

the continued membership of the last remaining Member of the Company in the Company unless the Company is continued without dissolution in a manner permitted by the Act.

6. Capital Contributions of the Members. The amount of each Member's capital contribution to the Company (or the amount of capital contribution attributable to such Member) is set forth across from such Member's name on **EXHIBIT A** hereto, as may be updated and amended from time to time. Notwithstanding the foregoing, the Member shall not be obligated to make capital contributions to the Company.

7. Allocation of Profit and Loss. All profits and losses of the Company shall be allocated to the Members *pro rata* in accordance with their respective capital contributions.

8. Distributions and Withdrawals. Distributions and withdrawals, and the timing and amounts thereof, will be made solely at the discretion of the Manager. Notwithstanding any provision to the contrary contained in this Agreement, the Company shall not be required to make a distribution to any Member on account of its interest in the Company if such distribution would violate applicable law.

9. Interest. No interest shall be paid to any Member on account of his interest in the capital of, or on account of his investment in, the Company.

10. Management. The persons designated as managers of the Company (the "***Managers***") shall have the sole and exclusive right to manage, control, and conduct the affairs of the Company and to do any and all acts on behalf of the Company permitted by applicable law, and such person(s) shall be a "manager" within the meaning of the Act. As of the date hereof, Christopher Tranquill shall be designated as the sole Manager of the Company within the meaning of the Act. Except as provided elsewhere in this Agreement, any action to be taken or authorized "by the Manager(s)" or at the "discretion of the Manager(s)" shall be construed to require the approval of a majority of the Managers; provided, that in the event that there is only one Manager of the Company, then only the approval of such Manager is required. Any Manager acting alone is authorized to execute and deliver any document on behalf of the Company without any vote or consent of any other person.

11. Officers. The officers of the Company (the "***Officers***"), if any, shall be appointed by the Manager in their sole discretion and shall hold office until their respective successors are elected or until their earlier death, resignation, or removal. The Manager may assign Officers titles including "chief executive officer," "president," "vice president," "treasurer," "secretary," "assistant secretary" and "chief financial officer." Any Officers appointed will have such authority and perform such duties as the Manager may, from time to time, delegate to them. No Officer need be a Member, any number of offices may be held by a single person, and there may be multiple persons holding the same office. The salaries and other compensation, if any, of the Officers shall be fixed from time to time by the Manager. Any Officer may resign, in writing, as such at any time and such resignation will be effective at the time specified in the written resignation, or if no time is specified, at the time the written resignation is received by the Company. Any Officer may be removed as such, either with or without cause, at any time by the Manager. The officers of the Company, if any, shall be set forth on Schedule I attached hereto. For the avoidance of doubt, in the event that Officers have been appointed by the Manager, the

Manager of the Company shall continue to have the ability to act on behalf of the Company including, but not limited to, having the authority to execute any agreement on behalf of the Company.

12. Rights of Members. Other than Members who are acting in their capacities as Manager(s) under the terms of this Agreement, or as expressly provided herein, the Members shall take no part in the control or management of the Company's business nor shall the Members have any power or authority to act for or on behalf of the Company. Except as expressly provided herein or as required by law, the Members shall have no right to vote on any Company matters.

13. Payments in Liquidation. The assets of the Company shall be distributed in liquidation of the Company in the following order:

(a) to the creditors of the Company in satisfaction of the liabilities of the Company, in the order of priority established by law, either by payment or the reasonable provision for payment thereof; and

(b) to the Members in accordance with their respective shares of Company profit and loss pursuant to Section 7 above.

14. Governing Law. This Agreement shall be governed by and construed under the laws of the State of Delaware as applied to agreements among the residents of such state made and to be performed entirely within such state.

15. Limitation of Liability of the Members. Except as required by law, the Members, in their capacities as such, shall not be bound by, nor be personally liable for, the expenses, liabilities, or obligations of the Company in excess of their respective capital contributions to the Company, whether to the Company, to the creditors of the Company or to any other third party, for the debts, liabilities, commitments or any other obligations of the Company or for any losses of the Company.

16. Indemnification. The Company hereby agrees to indemnify, defend and hold harmless any person (each an "***Indemnified Person***") to the fullest extent permitted under the Act, as the same now exists or may hereafter be amended, substituted or replaced (but, in the case of any such amendment, substitution or replacement only to the extent that such amendment, substitution or replacement permits the Company to provide broader indemnification rights than the Company is providing immediately prior to such amendment, substitution or replacement), against all expenses, liabilities and losses (including attorneys' fees, judgments, fines, excise taxes or penalties) reasonably incurred or suffered by such person (or one or more of such person's affiliates) by reason of the fact that such person is or was serving as the Manager or an officer of the Company or is or was serving at the request of the Company as a manager or officer; provided that (unless the Manager otherwise consents) no Indemnified Person shall be indemnified for any expenses, liabilities and losses suffered that are attributable to such Indemnified Person's or its affiliates' gross negligence, willful misconduct or knowing violation of law. Expenses, including attorneys' fees, incurred by any such Indemnified Person in defending a proceeding related to any such indemnifiable matter shall be paid by the Company in advance of the final disposition of such proceeding, including any appeal therefrom, upon receipt of an undertaking by or on behalf of

such Indemnified Person to repay such amounts if it shall ultimately be determined that such Indemnified Person is not entitled to be indemnified by the Company. The right to indemnification and the advancement of expenses conferred in this Section 16 shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, agreement, by-law, vote of the Manager or otherwise. If this Section 16 or any portion hereof shall be invalidated on any ground by any court of competent jurisdiction, then the Company shall nevertheless indemnify and hold harmless each Indemnified Person pursuant to this Section 16 to the fullest extent permitted by any applicable portion of this Section 16 that shall not have been invalidated and to the fullest extent permitted by applicable law.

17. Other Instruments and Acts. Each of the Members agrees to execute any other instruments and to perform any other acts that are or may be necessary or appropriate to effectuate and carry on the Company.

18. Binding Agreement. This Agreement shall be binding upon the transferees, successors, assigns, and legal representatives of the Members.

19. Amendment. This Agreement may be amended with the unanimous written consent of the Members.

20. Severability. Each provision of this Agreement shall be considered severable, and if for any reason any provision or provisions herein are determined to be invalid, unenforceable or illegal under any existing or future law, such invalidity, unenforceability or illegality shall not impair the operation of or affect those portions of this Agreement that are valid, enforceable and legal.

21. Entire Agreement. This Agreement constitutes the full, complete, and final agreement of Members and Manager and supersedes all prior agreements among the Members and Manager with respect to the Company.

[Signature pages follow]

IN WITNESS WHEREOF, the undersigned, being the Manager of Prepared Montessorian LLC, has caused this Agreement to be duly adopted by the Company on this ____ day of _____, 2025.

_____
Andrew S. Price

The undersigned, being the sole Member, does hereby ratify, confirm, and approve the adoption of this Agreement as the limited liability company agreement of the Company, and does hereby assume and agree to be bound by and to perform all of the terms and provisions set forth in this Agreement as of the ____ day of _____, 2025.

MEMBER:

HIGHER GROUND EDUCATION INC.

By:_____

Name: Andrew S. Price

Title: President

PREPARED MONTESSORIAN LLC

EXHIBIT A

Schedule of Members

NAME AND ADDRESS	CAPITAL CONTRIBUTION
Higher Ground Education Inc. 2028 E. Ben White Blvd., Ste. 240-2650 Austin, TX 78741	$0.00

SCHEDULE I

Officers

Andrew S. Price: President, Secretary, Chief Financial Officer

TERRA FIRMA SERVICES LLC

AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT

THIS AMENDED AND RESTATED LIMITED LIABILITY COMPANY AGREEMENT (this "***Agreement***") of Terra Firma Services LLC, a Delaware limited liability company (the "***Company***"), is made and entered into as of the ____ day of _____, 2025, by Higher Ground Education Inc. (the "***Member***") and each other person admitted from time to time as a Member of the Company (collectively, the "***Members***").

WHEREAS, the Company was formed as a Delaware limited liability company pursuant to the Delaware Limited Liability Company Act, as amended from time to time (the "***Act***");

WHEREAS, the initial limited liability company agreement of the Company was entered into on October 6, 2018 (the "***Prior Agreement***"); and

WHEREAS, the Member desires to amend and restate the Prior Agreement and to enter into this Amended and Restated Limited Liability Company Agreement to set forth, among other things, its respective rights and obligations as Member.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Member, intending to be legally bound, hereby agrees as follows:

1. Name. The name of the Company is **Terra Firma Services LLC**. The affairs of the Company shall be conducted under the Company name, or such other name as the Manager may designate from time to time.

2. Purpose. The purpose of the Company is to engage in any lawful act or activity for which a limited liability company may be organized under the laws of the State of Delaware. The Company shall have the power to make and perform all contracts and to engage in all activities and transactions necessary or advisable to carry out the purposes of the Company, and all other powers available to it as a limited liability company under the laws of the State of Delaware.

3. Principal Office. The Company shall maintain a virtual office at 2028 E. Ben White Blvd., Suite 240-2650, Austin, Texas 78741, or at such other place or places as the Manager may from time to time designate.

4. Registered Agent. The name of the registered agent for service of process of the Company and the address of the Company's registered office in the State of Delaware shall be Cogency Global Inc., 850 New Burton Road, Suite 201, Dover, DE 19904, Kent County, or such other agent or office in the State of Delaware as the Manager may from time to time designate.

5. Term. The Company shall commence upon the filing of the Certificate in the Office of the Secretary of State of the State of Delaware and shall conclude upon the earlier of (a) the written consent of the Members or (b) the termination of the legal existence of the last remaining Member of the Company or the occurrence of any other lawful event which terminates

the continued membership of the last remaining Member of the Company in the Company unless the Company is continued without dissolution in a manner permitted by the Act.

6. Capital Contributions of the Members. The amount of each Member's capital contribution to the Company (or the amount of capital contribution attributable to such Member) is set forth across from such Member's name on **EXHIBIT A** hereto, as may be updated and amended from time to time. Notwithstanding the foregoing, the Member shall not be obligated to make capital contributions to the Company.

7. Allocation of Profit and Loss. All profits and losses of the Company shall be allocated to the Members *pro rata* in accordance with their respective capital contributions.

8. Distributions and Withdrawals. Distributions and withdrawals, and the timing and amounts thereof, will be made solely at the discretion of the Manager. Notwithstanding any provision to the contrary contained in this Agreement, the Company shall not be required to make a distribution to any Member on account of its interest in the Company if such distribution would violate applicable law.

9. Interest. No interest shall be paid to any Member on account of his interest in the capital of, or on account of his investment in, the Company.

10. Management. The persons designated as managers of the Company (the "***Managers***") shall have the sole and exclusive right to manage, control, and conduct the affairs of the Company and to do any and all acts on behalf of the Company permitted by applicable law, and such person(s) shall be a "manager" within the meaning of the Act. As of the date hereof, Christopher Tranquill shall be designated as the sole Manager of the Company within the meaning of the Act. Except as provided elsewhere in this Agreement, any action to be taken or authorized "by the Manager(s)" or at the "discretion of the Manager(s)" shall be construed to require the approval of a majority of the Managers; provided, that in the event that there is only one Manager of the Company, then only the approval of such Manager is required. Any Manager acting alone is authorized to execute and deliver any document on behalf of the Company without any vote or consent of any other person.

11. Officers. The officers of the Company (the "***Officers***"), if any, shall be appointed by the Manager in their sole discretion and shall hold office until their respective successors are elected or until their earlier death, resignation, or removal. The Manager may assign Officers titles including "chief executive officer," "president," "vice president," "treasurer," "secretary," "assistant secretary" and "chief financial officer." Any Officers appointed will have such authority and perform such duties as the Manager may, from time to time, delegate to them. No Officer need be a Member, any number of offices may be held by a single person, and there may be multiple persons holding the same office. The salaries and other compensation, if any, of the Officers shall be fixed from time to time by the Manager. Any Officer may resign, in writing, as such at any time and such resignation will be effective at the time specified in the written resignation, or if no time is specified, at the time the written resignation is received by the Company. Any Officer may be removed as such, either with or without cause, at any time by the Manager. The officers of the Company, if any, shall be set forth on Schedule I attached hereto. For the avoidance of doubt, in the event that Officers have been appointed by the Manager, the

Manager of the Company shall continue to have the ability to act on behalf of the Company including, but not limited to, having the authority to execute any agreement on behalf of the Company.

12. Rights of Members. Other than Members who are acting in their capacities as Manager(s) under the terms of this Agreement, or as expressly provided herein, the Members shall take no part in the control or management of the Company's business nor shall the Members have any power or authority to act for or on behalf of the Company. Except as expressly provided herein or as required by law, the Members shall have no right to vote on any Company matters.

13. Payments in Liquidation. The assets of the Company shall be distributed in liquidation of the Company in the following order:

(a) to the creditors of the Company in satisfaction of the liabilities of the Company, in the order of priority established by law, either by payment or the reasonable provision for payment thereof; and

(b) to the Members in accordance with their respective shares of Company profit and loss pursuant to Section 7 above.

14. Governing Law. This Agreement shall be governed by and construed under the laws of the State of Delaware as applied to agreements among the residents of such state made and to be performed entirely within such state.

15. Limitation of Liability of the Members. Except as required by law, the Members, in their capacities as such, shall not be bound by, nor be personally liable for, the expenses, liabilities, or obligations of the Company in excess of their respective capital contributions to the Company, whether to the Company, to the creditors of the Company or to any other third party, for the debts, liabilities, commitments or any other obligations of the Company or for any losses of the Company.

16. Indemnification. The Company hereby agrees to indemnify, defend and hold harmless any person (each an "***Indemnified Person***") to the fullest extent permitted under the Act, as the same now exists or may hereafter be amended, substituted or replaced (but, in the case of any such amendment, substitution or replacement only to the extent that such amendment, substitution or replacement permits the Company to provide broader indemnification rights than the Company is providing immediately prior to such amendment, substitution or replacement), against all expenses, liabilities and losses (including attorneys' fees, judgments, fines, excise taxes or penalties) reasonably incurred or suffered by such person (or one or more of such person's affiliates) by reason of the fact that such person is or was serving as the Manager or an officer of the Company or is or was serving at the request of the Company as a manager or officer; provided that (unless the Manager otherwise consents) no Indemnified Person shall be indemnified for any expenses, liabilities and losses suffered that are attributable to such Indemnified Person's or its affiliates' gross negligence, willful misconduct or knowing violation of law. Expenses, including attorneys' fees, incurred by any such Indemnified Person in defending a proceeding related to any such indemnifiable matter shall be paid by the Company in advance of the final disposition of such proceeding, including any appeal therefrom, upon receipt of an undertaking by or on behalf of

such Indemnified Person to repay such amounts if it shall ultimately be determined that such Indemnified Person is not entitled to be indemnified by the Company. The right to indemnification and the advancement of expenses conferred in this Section 16 shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, agreement, by-law, vote of the Manager or otherwise. If this Section 16 or any portion hereof shall be invalidated on any ground by any court of competent jurisdiction, then the Company shall nevertheless indemnify and hold harmless each Indemnified Person pursuant to this Section 16 to the fullest extent permitted by any applicable portion of this Section 16 that shall not have been invalidated and to the fullest extent permitted by applicable law.

17. Other Instruments and Acts. Each of the Members agrees to execute any other instruments and to perform any other acts that are or may be necessary or appropriate to effectuate and carry on the Company.

18. Binding Agreement. This Agreement shall be binding upon the transferees, successors, assigns, and legal representatives of the Members.

19. Amendment. This Agreement may be amended with the unanimous written consent of the Members.

20. Severability. Each provision of this Agreement shall be considered severable, and if for any reason any provision or provisions herein are determined to be invalid, unenforceable or illegal under any existing or future law, such invalidity, unenforceability or illegality shall not impair the operation of or affect those portions of this Agreement that are valid, enforceable and legal.

21. Entire Agreement. This Agreement constitutes the full, complete, and final agreement of Members and Manager and supersedes all prior agreements among the Members and Manager with respect to the Company.

[Signature pages follow]

IN WITNESS WHEREOF, the undersigned, being the Manager of Terra Firma Services LLC, has caused this Agreement to be duly adopted by the Company on this ____ day of _____, 2025.

_____
Andrew S. Price

The undersigned, being the sole Member, does hereby ratify, confirm, and approve the adoption of this Agreement as the limited liability company agreement of the Company, and does hereby assume and agree to be bound by and to perform all of the terms and provisions set forth in this Agreement as of the ____ day of _____, 2025.

MEMBER:

HIGHER GROUND EDUCATION INC.

By:_____

Name: Andrew S. Price

Title: President

TERRA FIRMA SERVICES LLC

EXHIBIT A

Schedule of Members

NAME AND ADDRESS	CAPITAL CONTRIBUTION
Higher Ground Education Inc. 2028 E. Ben White Blvd., Ste. 240-2650 Austin, TX 78741	$0.00

SCHEDULE I

Officers

Andrew S. Price: President, Secretary, Chief Financial Officer

Exhibit B

Cancelled Equity Interests

Article 4.9 of the Plan provides that:

> On the Effective Date, all Equity of Higher Ground Education and each other Debtor identified in the Plan Supplement shall be retired, cancelled, extinguished, and/or discharged in accordance with the terms of the Plan. Except as otherwise provided in the Plan or the Plan Supplement, on the Effective Date: (a) the obligations of the Debtors under any certificate, share, note, bond, indenture, purchase right, option, warrant, or other instrument or document, directly or indirectly, evidencing or creating any indebtedness or obligation of or ownership interest in the Debtors giving rise to any Claim or Equity Interest shall be cancelled as to the Debtors and Reorganized HGE shall not have any continuing obligations thereunder and (b) the obligations of the Debtors pursuant, relating, or pertaining to any agreements, indentures, certificates of designation, bylaws, or certificate or articles of incorporation or similar documents governing the shares, certificates, notes, bonds, purchase rights, options, warrants, or other instruments or documents evidencing or creating any indebtedness or obligation of the Debtors shall be released and discharged.

The Equity in the following Debtors shall be retired, cancelled, extinguished, and/or discharged on the Effective Date, in accordance with the terms of the Plan:

1. Higher Ground Education, Inc.
2. Alt School II LLC
3. Guidepost A LLC
4. Prepared Montessorian LLC
5. Terra Firma Services LLC
6. Guidepost Bradley Hills LLC
7. Guidepost Branchburg LLC
8. Guidepost Leawood LLC
9. Guidepost South Riding, LLC
10. HGE FIC H LLC
11. HGE FIC K LLC
12. HGE FIC R LLC
13. LePort Emeryville LLC

On the Effective Date, the Plan Sponsor and Senior DIP Lender shall receive 100% of the equity interests in Reorganized HGE, which consists of Higher Ground Education, Inc. and each of the Reorganized HGE Subsidiaries listed above, each as vested with the Reorganized HGE Assets, free and clear of all Liens, Claims, Equity Interests and encumbrances of any kind, except as provided in the Plan.

Exhibit C

Schedule of Designated EB-5 Entities

1. HGE FIC D LLC
2. HGE FIC E LLC
3. HGE FIC F LLC
4. HGE FIC G LLC
5. HGE FIC I LLC
6. HGE FIC L LLC
7. HGE FIC M LLC
8. HGE FIC N LLC
9. HGE FIC O LLC
10. HGE FIC P LLC
11. HGE FIC Q LLC
12. Guidepost FIC B LLC
13. Guidepost FIC C LLC
14. Guidepost Birmingham LLC
15. Guidepost Carmel LLC
16. Guidepost Goodyear LLC
17. Guidepost Las Colinas LLC
18. Guidepost Muirfield Village LLC
19. Guidepost Richardson LLC
20. Guidepost St. Robert LLC
21. Guidepost The Woodlands LLC
22. Guidepost Walled Lake LLC

Exhibit D

Schedule of Debtors' Retained Causes of Action

Article 4.4 of the Plan provides as follows:

Except as otherwise provided in this Plan, an agreement or document entered into in connection with the Plan, or in a Final Order of the Bankruptcy Court, pursuant to section 1123(b) of the Bankruptcy Code and as set forth more fully in the Disclosure Statement, the Debtors reserve and, as of the Effective Date, assign to the Liquidating Trust the Debtors' Retained Causes of Action identified in the Plan Supplement. On and after the Effective Date, the Liquidating Trustee, as appropriate may pursue the Debtors' Retained Causes of Action on behalf of and for the benefit of the Liquidating Trust Beneficiaries.

No Entity may rely on the absence of a specific reference in the Plan, the Plan Supplement, or the Disclosure Statement to any Debtors' Retained Cause of Action against it as any indication that the Liquidating Trustee will not pursue any and all available Causes of Action against it. Unless any Cause of Action against an Entity is expressly waived, relinquished, exculpated, released, compromised, or settled in the Plan or a Final Order of the Bankruptcy Court, the Litigation Trustee expressly reserves all Debtors' Retained Causes of Action for later adjudication, and, therefore no preclusion doctrine, including the doctrines of res judicata, collateral estoppel, issue preclusion, claim preclusion (judicial, equitable, or otherwise), or laches, shall apply to such Debtors' Retained Causes of Action upon, after, or as a consequence of Plan confirmation or the Effective Date.

The Debtors or the Liquidating Trustee, as applicable, reserve such Debtors' Retained Causes of Action notwithstanding the rejection of any Executory Contract or Unexpired Lease during the Chapter 11 Cases or pursuant to the Plan. The Liquidating Trustee shall retain and shall have, including through their authorized agents or representatives, the exclusive right, authority, and discretion to determine and to initiate, file, prosecute, enforce, abandon, settle, compromise, release, withdraw, or litigate to judgment any such Debtors' Retained Causes of Action and to decline to do any of the foregoing without the consent or approval of any third party or further notice to or action, order, or approval of the Bankruptcy Court.

Except as otherwise provided in the Plan, the Confirmation Order, or in any settlement agreement approved during the Chapter 11 Cases: (a) any and all rights, Claims, Causes of Action, defenses, and counterclaims of or accruing to the Debtors or their Estates with respect to the Debtors' Retained Causes of Action shall remain assets of and vest in the Liquidating Trust, whether or not litigation relating thereto is pending on the Effective Date, and whether or not any such rights, claims, Causes of Action, defenses, and counterclaims have been listed or referred to in the Plan, the Schedules, or any other document filed with

the Bankruptcy Court; and (b) neither the Debtors nor the Liquidating Trust waive, relinquish, or abandon (nor shall they be estopped or otherwise precluded from asserting) any right, Claim, Cause of Action, defense, or counterclaim with respect to the Debtors' Retained Causes of Action that constitutes Property of the Estates: (i) whether or not such right, Claim, Cause of Action, defense, or counterclaim has been listed or referred to in the Plan or the Schedules, or any other document filed with the Bankruptcy Court, (ii) whether or not such right, Claim, Cause of Action, defense, or counterclaim is currently known to the Debtors, and (iii) whether or not a defendant in any litigation relating to such right, Claim, Cause of Action, defense, or counterclaim filed a Proof of Claim in the Chapter 11 Cases, filed a notice of appearance or any other pleading or notice in the Chapter 11 Cases, voted for or against the Plan, or received or retained any consideration under the Plan. Without in any manner limiting the generality of the foregoing, notwithstanding any otherwise applicable principle of law or equity, including, without limitation, any principles of judicial estoppel, res judicata, collateral estoppel, issue preclusion, or any similar doctrine, the failure to list, disclose, describe, identify, or refer to a right, Claim, Cause of Action, defense, or counterclaim with respect to the Debtors' Retained Causes of Action, or potential right, Claim, Cause of Action, defense, or counterclaim with respect to the Debtors' Retained Causes of Action, in the Plan, the Schedules, or any other document filed with the Bankruptcy Court shall in no manner waive, eliminate, modify, release, or alter the Debtors' or the Liquidating Trustee's, as applicable, right to commence, prosecute, defend against, settle, and realize upon any rights, Claims, Causes of Action, defenses, or counterclaims with respect to the Debtors' Retained Causes of Action that the Debtors or the Liquidating Trust has, or may have, as of the Confirmation Date. The Liquidating Trustee may commence, prosecute, defend against, settle, and realize upon any rights, Claims, Causes of Action, defenses, and counterclaims with respect to the Debtors' Retained Causes of Action in its sole discretion, in accordance with what is in the best interests, and for the benefit, of the Debtors' Estates.

For the avoidance of doubt, in pursuing any Debtors' Retained Causes of Action, the Liquidating Trustee shall be deemed a trustee for all purposes under section 108 of the Bankruptcy Code, shall be entitled to all extension of time and/or tolling provisions provided under section 108 of the Bankruptcy Code, and shall succeed to the Debtors' rights with respect to the periods in which any of the Debtors' Retained Causes of Action may be brought under section 546 of the Bankruptcy Code

Notwithstanding and without limiting the generality of Section 4.4 of the Plan, this **Exhibit D** includes certain Causes of Action expressly preserved for the benefit of the Liquidating Trust, subject to the terms of the Plan and the information provided in this **Exhibit D**, including the following types of claims, solely to the extent such Causes of Action are not otherwise specifically released, waived, settled, compromised, transferred, or assigned under the Plan or any order of the Court. For the avoidance of doubt, nothing herein shall modify the releases contained in the Plan. This Schedule of Debtors' Retained Causes of Action is subject to ongoing review and discussion and may be amended, modified, or supplemented by the Debtors and the Committee at any time prior to the Plan's Effective Date.

1. **Causes of Action Against Non-Released D&Os and Venn Growth GP Limited LP**

All Claims and Causes of Action against Greg Mauro, Rob Hutter, Zheng Yu Huang, Ramandeep (Ray) Girn, and Jonathan McCarthy, each solely in their capacity as a director or officer, as applicable (collectively, the "**Non-Released D&Os**"), and all Claims and Causes of Action against Venn Growth GP Limited LP ("**Venn**") and any statutory or non-statutory current or former insider of a Debtor that is not a Settlement Party, are expressly retained and shall vest in the Liquidating Trust. Specifically, the Retained Causes of Action include all Claims and Causes of Action against the Non-Released D&Os, Venn, and any statutory or non-statutory current or former insider of a Debtor that is not a Settlement Party or a Released Party, for actions or inaction, including breach of fiduciary duty, aiding and abetting breach of fiduciary duty, fraud, willful misconduct, gross negligence, and all other Claims and Causes of Action related to or arising from the transactions discussed in the Disclosure Statement, including the foreclosures, prepetition asset sales, and loan activities identified in Art. IV of the Disclosure Statement, and in relation to or arising from other business-related decisions (including those involving the Debtors' Unexpired Leases and Executory Contracts).

2. **Causes of Action Against Settlement Parties**

Pursuant to Article 4.2.1 of the Plan, the Settlement Parties are required to pay the Settlement Party Payment to the Debtors or Liquidating Trustee, as applicable. If the Settlement Party Payment is not paid in full, or if any portion of the Settlement Party Payment is clawed back and not promptly repaid upon demand, the release of Causes of Action against the Settlement Parties becomes void and all Claims and Causes of Action against the Settlement Parties for actions or inaction, including breach of fiduciary duty, aiding and abetting breach of fiduciary duty, fraud, willful misconduct, and gross negligence, related to or arising from the transactions discussed in the Disclosure Statement, including the foreclosures, prepetition asset sales, and loan activities identified in Art. IV of the Disclosure Statement, or in relation to or arising from other business-related decisions (including those involving the Debtors' Unexpired Leases and Executory Contracts), shall become Debtors' Retained Causes of Action.

3. **Avoidance Actions**

Debtors' Retained Causes of Action include, without limitation, all Claims, Causes of Action, or remedies that have been or may be asserted by or on behalf of the Debtors or their Estates under the Bankruptcy Code or applicable non-bankruptcy law, including claims, Causes of Action, or remedies under sections 502, 510, 542, 543, 544, 545, and 547 through 553 of the Bankruptcy Code, or under similar or related local, state, federal, foreign law, or common law (collectively, "**Avoidance Actions**"), including those identified on the Schedules against the transferees identified on the Schedules; *provided*, *however*, that such Avoidance Actions do not include those Avoidance Actions against the Released Parties and the Reorganized HGE Assets, including, without limitation, those Reorganized HGE Assets identified as items 1 through 5 in Exhibit H hereto. **Certain claimants, Persons, and other parties who received, directly or indirectly, payments, offsets, recoupments and/or rebates, or transfers of property from the Debtors (or on a Debtor's behalf) may be subject to suit to recover any preferences, fraudulent transfers, or other avoidance transfers. The Schedules provide some information in that regard, HOWEVER, no Person or claim Holder may rely on its**

omission from the Schedules or herein as any indication that the Debtors, the Estates, or the Liquidating Trust will not pursue any and all available claims and Causes of Action against it.

4. Claims Related to Insurance Policies

Unless otherwise released by the Plan, the Debtors expressly reserve all Claims and Causes of Action based in whole or in part upon any and all insurance policies, including D&O Insurance Policies, to which any Debtor or Reorganized Debtor is a party or pursuant to which any Debtor or Reorganized Debtor has any rights whatsoever, regardless of whether such contract or policy is specifically identified in the Plan, this Plan Supplement, or any amendments thereto, including, without limitation, claims and Causes of Action against insurance carriers, reinsurance carriers, insurance brokers, underwriters, occurrence carriers, or surety bond issuers relating to coverage, indemnity, contribution, reimbursement, or any other matters, or against any insurance policy proceeds.

5. **Other Causes of Action.**

Debtors' Retained Causes of Action include all counterclaims, defenses, and rights of setoff and recoupment against: (a) all Entities that have filed, or may file a Proof of Claim or Administrative Expense Claim in these Chapter 11 Cases; (b) all Entities with Claims listed in the Debtors' Schedules, regardless of whether or not such Claims are listed as contingent, unliquidated, or disputed, to the extent such Claims are not satisfied or expressly released under the Plan; and (c) all Entities that were party to the Restructuring Support Agreement, dated June 17, 2025, that are not considered Settlement Parties under the Plan. The Debtors' Retained Causes of Action also include all Claims and Causes of Action owned by the Debtors and listed in their respective Schedules, except such Causes of Action that are Reorganized HGE Assets.

Exhibit E

Liquidating Trust Agreement

LIQUIDATING TRUST AGREEMENT

This Liquidating Trust Agreement (the "Agreement") is made this __ day of November, 2025, by and among Higher Ground Education, Inc.; Guidepost A LLC; Prepared Montessorian LLC; Terra Firma Services LLC; Guidepost at Home LLC, and each of the other Debtors and Debtors in Possession identified on Schedule 1.1.47 to the Plan (each a "Debtor" and collectively, the "Debtors"), and John Madden (the "Liquidating Trustee").

RECITALS

WHEREAS, on June 17 and 18, 2025, the Debtors filed voluntary chapter 11 petitions for relief with the United States Bankruptcy Court for the Northern District of Texas, Dallas Division (the "Bankruptcy Court"), under Jointly Administered Case No. 25-80121 (MVL) (the "Case");

WHEREAS, on July 8, 2025, the United States Trustee for the Northern District of Texas filed a notice of appointment of the Official Committee of Unsecured Creditors (the "Committee") [Docket No. 158];

WHEREAS, on November [24], 2025, the Bankruptcy Court entered an order [Docket No. __] (the "Confirmation Order") approving, on a final basis, and confirming, the [*Third] Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. __] (the "Plan");[1]

WHEREAS, the Plan contemplates that on the Effective Date, (a) a liquidating trust (the "Liquidating Trust") will be formed and beneficial interests in the Liquidating Trust will be created for certain parties identified therein as Liquidating Trust Beneficiaries (collectively, the "Beneficiaries"), and (b) that the Liquidating Trust will be vested with the Liquidating Trust Assets, to be liquidated and distributed to the Beneficiaries as set forth herein and in accordance with the Plan and Confirmation Order;

WHEREAS, the Plan contemplates that, pursuant to Treasury Regulation Section 301.7701-4(d), the Liquidating Trust shall be created for the primary purpose of liquidating and distributing the Liquidating Trust Assets with no objective to continue or engage in the conduct of a trade or business, except to the extent reasonably necessary to and consistent with the liquidating purpose of the Liquidating Trust and the Plan; and

WHEREAS, the Liquidating Trust is intended to qualify as a "grantor trust" for U.S. federal income tax purposes, pursuant to Sections 671–677 of the Internal Revenue Code of 1986, as amended (the "IRC"), with the Beneficiaries to be treated as the grantors of the Liquidating Trust and deemed to be the owners of the Liquidating Trust Assets, and, consequently, the transfer of the Liquidating Trust Assets to the Liquidating Trust shall be treated as a deemed transfer of those assets from the Debtors and the Estates to the Beneficiaries (to the extent of the value of their respective interests in such assets) followed by a deemed transfer by such Beneficiaries (to the

[1] Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Plan or the Confirmation Order, as applicable.

extent of the value of their respective interests in such assets) to the Liquidating Trust for federal income tax purposes.

NOW, THEREFORE, pursuant to the Plan and the Confirmation Order, in consideration of the mutual agreements of the parties contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and affirmed, the parties hereby agree as follows:

ARTICLE I
DECLARATION OF TRUST

1.1 Creation and Purpose of the Liquidating Trust. The Debtors and the Liquidating Trustee hereby create the Liquidating Trust for the primary purpose of liquidating and distributing the Liquidating Trust Assets to the Beneficiaries in accordance with their respective entitlements under the Plan, the Confirmation Order, and applicable tax statutes, rules, and regulations, and in an expeditious but orderly manner, with no objective to continue or engage in the conduct of a trade or business, except to the extent reasonably necessary to and consistent with the purpose of the Liquidating Trust and the Plan. In particular, the Liquidating Trustee shall (a) make continuing efforts to collect and convert the Liquidating Trust Assets to Cash, and (b) make timely distributions and not unduly prolong the duration of the Liquidating Trust, while maximizing value of the Liquidating Trust Assets.

1.2 Declaration of Trust. In order to declare the terms and conditions hereof, and in consideration of the confirmation of the Plan, the Debtors and the Liquidating Trustee have executed this Agreement and, effective on the Effective Date, the Debtors hereby irrevocably transfer to the Liquidating Trust, all of the right, title, and interests of the Debtors in and to the Liquidating Trust Assets, to have and to hold unto the Liquidating Trust and its successors and assigns forever, under and subject to the terms of the Plan and the Confirmation Order, for the benefit of the Beneficiaries (to the extent of their respective legal entitlements) and their successors and assigns as provided for in this Agreement, the Plan, and the Confirmation Order.

1.3 Vesting of Liquidating Trust Assets. On the Effective Date, pursuant to the terms of the Plan, all Liquidating Trust Assets shall be vested in the Liquidating Trust, which also shall be authorized to obtain, liquidate, and collect all of the Liquidating Trust Assets not in its possession. All Liquidating Trust Assets shall vest or be delivered to the Liquidating Trust free and clear of all Liens, Claims, interests, charges, or other encumbrances. On and after the Effective Date, except as otherwise provided in the Plan, the Liquidating Trustee may use, acquire, or dispose of property and compromise or settle any Claims, Interests, or Causes of Action without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules, except as otherwise provided in this Agreement.

1.4 Funding of the Trust. The Liquidating Trust shall be funded on the Effective Date with the Liquidating Trust Assets, as provided for in the Plan and in the Confirmation Order.

1.5 Acceptance by Liquidating Trustee. The Liquidating Trustee hereby accepts the trust imposed on it by this Agreement and agrees to observe and perform that trust on and subject to the terms and conditions set forth in this Agreement, the Plan, and the Confirmation Order. In

connection with and in furtherance of the purposes of the Liquidating Trust, the Liquidating Trustee hereby accepts the transfer of the Liquidating Trust Assets.

1.6 Name of the Liquidating Trust. The Liquidating Trust established hereby shall be known as the "HGE Liquidating Trust."

ARTICLE II
THE LIQUIDATING TRUSTEE

2.1 Appointment. The Liquidating Trustee has been selected pursuant to the provisions of the Plan and has been appointed as of the Effective Date. The Liquidating Trustee's appointment shall continue until the earlier of the (a) the termination of the Liquidating Trust or (b) the Liquidating Trustee's resignation, death, disability, dissolution, or removal. To effectuate an orderly and efficient transition of the administration of the Liquidating Trust Assets from the Debtors to the Liquidating Trustee, the Liquidating Trustee may perform certain services in connection with its duties and obligations under this Agreement prior to the Effective Date.

2.2 General Powers. The Liquidating Trustee shall have all duties, obligations, rights, and benefits assumed by, assigned to, or vested in the Liquidating Trust under the Plan, the Confirmation Order, this Agreement, and any other agreement entered into pursuant to or in connection with the Plan. For the avoidance of doubt, the Liquidating Trustee's exercise of all of the powers, duties, obligations, rights, and benefits of the Liquidating Trustee vested herein shall be subject in all respects to the availability of and reasonable likelihood of recovery of Liquidating Trust Assets. Except as otherwise provided in this Agreement, the Plan, or the Confirmation Order, the Liquidating Trustee may control and exercise authority over the Liquidating Trust Assets, over the acquisition, management, and disposition thereof, and over the management and conduct of the business of the Liquidating Trust. No person dealing with the Liquidating Trust shall be obligated to inquire into the Liquidating Trustee's authority in connection with the acquisition, management, or disposition of Liquidating Trust Assets. Without limiting the generality of the foregoing, but subject to the Plan, the Confirmation Order, and the provisions of this Agreement, the Liquidating Trustee shall be expressly authorized to, with respect to the Liquidating Trust and the Liquidating Trust Assets:

(a) Exercise all power and authority that may be or could have been exercised, commence all proceedings that may be or could have been commenced, and take all actions that may be or could have been taken with respect to the Liquidating Trust Assets, by any officer, director, shareholder, or other party acting in the name of the Debtors or their Estates with like effect as if duly authorized, exercised, and taken by action of such officers, directors, shareholders, or other party.

(b) Open and maintain bank accounts on behalf of or in the name of the Liquidating Trust and designate additional authorized signers on bank accounts as may be necessary, calculate and make distributions, and take other actions consistent with the Plan and the implementation thereof, including the establishment, re-evaluation, adjustment, and maintenance of appropriate reserves, in the name of the Liquidating Trust.

(c) Receive, manage, invest, supervise, and protect the Liquidating Trust Assets, subject to the limitations provided herein, the Plan, and the Confirmation Order.

(d) Hold legal title to any and all Liquidating Trust Assets.

(e) Review and, where appropriate, object to claims payable out of the Liquidating Trust Assets pursuant to the Plan or the Bankruptcy Code.

(f) Supervise and administer the resolution, settlement, and payment of claims payable out of the Liquidating Trust Assets and the distributions to Beneficiaries in accordance with this Agreement, the Plan, and the Confirmation Order.

(g) Make distributions to the Beneficiaries as provided for, or contemplated by, the Plan, the Confirmation Order, and this Agreement.

(h) Act in the same fiduciary capacity as applicable to a board of managers and officers, subject to the provisions of the Plan, the Confirmation Order, and this Agreement.

(i) As applicable, (i) seek a determination of tax liability under Bankruptcy Code section 505; (ii) file, if necessary, any and all tax and information returns required with respect to the Liquidating Trust; (iii) make tax elections for and on behalf of the Liquidating Trust; and (iv) pay taxes, if any, payable for and on behalf of the Liquidating Trust;

(j) Pay all lawful expenses, debts, charges, taxes, and liabilities of the Liquidating Trust.

(k) Withhold from the amount distributable to any person such amount as may be sufficient to pay any tax or other charge which the Liquidating Trustee has determined, in its sole discretion, may be required to be withheld therefrom under the income tax laws of the United States, any foreign country, or of any state, local, or political subdivision of either.

(l) Enter into any agreement or execute any document or instrument required by or consistent with the Plan, the Confirmation Order, or this Agreement and perform all obligations thereunder.

(m) If any of the Liquidating Trust Assets are situated in any state or other jurisdiction in which the Liquidating Trustee is not qualified to act as trustee, nominate and appoint a person duly qualified to act as trustee in such state or jurisdiction and require from each such trustee such security as may be designated by the Liquidating Trustee in its discretion; confer on such trustee all the rights, powers, privileges, and duties of the Liquidating Trustee hereunder, subject to the conditions and limitations of this Agreement, except as modified or limited by the Liquidating Trustee and except where the conditions and limitations may be modified by the laws of such state or other jurisdiction (in which case, the laws of the state or other jurisdiction in which such trustee is acting shall prevail to the extent necessary); require such trustee to be answerable to the Liquidating Trustee for all monies, assets, and other property that may be received in connection with the

administration of all property; and remove such trustee, with or without cause, and appoint a successor trustee at any time by the execution by the Liquidating Trustee of a written instrument declaring such trustee removed from office, and specifying the effective date and time of removal.

(n) Purchase and carry all insurance policies and pay all insurance premiums and costs it deems reasonably necessary or advisable.

(o) Retain and compensate, without further order of the Bankruptcy Court, the services of employees, professionals, and consultants to advise and assist in the administration, prosecution, and distribution of the Liquidating Trust Assets, to be paid solely from the funds held in trust for the Beneficiaries for which such costs, expenses, and obligations were incurred; *provided* that for the avoidance of doubt and sake of efficiency, the Liquidating Trust may retain the same professionals and/ or consultants as previously retained by the Debtors or the Committee, unless any actual conflicts arise that may not be waived with the consent of the Liquidating Trust and Liquidating Trustee.

(p) Implement, enforce, or discharge all of the terms, conditions, and all other provisions of, and all duties and obligations under, the Plan, the Confirmation Order, and this Agreement relating to the Liquidating Trust, the Liquidating Trust Assets, or the Liquidating Trustee.

(q) Invest in demand and time deposits in banks or savings institutions, or temporary investments such as short term certificates of deposit or Treasury bills or other investments that a "liquidating trust" within the meaning of Treasury Regulation Section 301.7701-4(d) may be permitted to hold, pursuant to the Treasury Regulations or any modification in the Internal Revenue Service ("IRS") guidelines, whether set forth in IRS rulings, revenue procedures, other IRS pronouncements or otherwise.

(r) Take all other actions consistent with the provisions of the Plan that the Liquidating Trustee deems reasonably necessary or desirable to administer the Liquidating Trust in accordance with the Plan, the Confirmation Order, and this Agreement.

(s) Wind down the Liquidating Trust's affairs as expeditiously as possible so as to maximize the value of distributions and close the Case.

2.3 Limitations on the Liquidating Trustee. Notwithstanding anything under applicable law, this Agreement, or the Plan to the contrary, the Liquidating Trustee shall not do or undertake any of the following:

(a) Take any action that would jeopardize treatment of the Liquidating Trust as a "liquidating trust" for federal income tax purposes.

(b) Receive transfers of any listed stocks or securities, or any readily marketable securities, except as is absolutely necessary or required under the Plan and the Confirmation Order; *provided*, *however*, that in no event shall the Liquidating Trustee receive any such investment that would jeopardize treatment of the Liquidating Trust as a "liquidating trust" for federal income tax purposes.

(c) Retain cash or cash equivalents in excess of the amount necessary to (i) fulfill obligations related to the Plan, or (ii) make applicable distributions to Beneficiaries, satisfy any liabilities of the Liquidating Trust, and establish and maintain the reserves contemplated by the Plan.

(d) Exercise any investment power other than the power to invest in demand and time deposits in banks or savings institutions, or other temporary liquid investments, such as short-term certificates of deposit or Treasury bills or other investments that a "liquidating trust" within the meaning of Treasury Regulation Section 301.7701-4(d) may be permitted to hold, pursuant to the Treasury Regulations or any IRS guidelines, whether set forth in IRS rulings, IRS revenue procedures, other IRS pronouncements, or otherwise.

(e) Receive or retain any operating assets of an ongoing business, a partnership interest in a partnership that holds operating assets, or fifty percent (50%) or more of the stock of a corporation with operating assets.

(f) Accept or take on, directly or indirectly, any obligation or other liability, monetary or otherwise, on behalf of the Liquidating Trust, as provided in the Plan, unless such obligation or other liability would not jeopardize treatment of the Liquidating Trust as a "liquidating trust" for federal income tax purposes.

(g) Notwithstanding any of the foregoing, the Liquidating Trustee shall not be prohibited from engaging in any trade or business on its own account; *provided* that such activity does not interfere with the Liquidating Trustee's administration of the Liquidating Trust.

2.4 Compensation of Liquidating Trustee and Its Professionals.

(a) The initial Liquidating Trustee shall receive fair and reasonable compensation for his services at his standard hourly rate ($850.00 per hour), which compensation shall be a charge against and paid out of the Liquidating Trust Assets. Such hourly rate may be periodically adjusted in the normal course of business for Emerald Capital Advisors Corp. The reimbursement of reasonable out-of-pocket expenses shall be paid in arrears on or before the last Business Day of each month. Any successor to the Liquidating Trustee shall also be entitled to reasonable compensation in connection with the performance of their duties, which compensation may be different from the terms provided herein.

(b) The Liquidating Trustee shall be entitled to pay reasonable compensation and reimburse reasonable out-of-pocket expenses from the Liquidating Trust Assets to each of its professionals on such terms and conditions as may be agreed to upon by the parties. In the event that a dispute arises between the parties regarding payment of any such compensation or expense reimbursement, the professionals may seek payment of such fees and costs by filing a motion with the Bankruptcy Court and providing notice to the Liquidating Trustee.

2.5 Replacement of the Liquidating Trustee. The Liquidating Trustee may resign at any time upon thirty days' written notice delivered to the Bankruptcy Court and the Oversight Committee; *provided* that such resignation shall only become effective upon the appointment of a permanent or interim successor Liquidating Trustee, unless the Liquidating Trustee determines in their reasonable judgment that the Liquidating Trust lacks sufficient assets and financial resources,

after reasonable collection efforts, to complete the duties and powers assigned to them under the Plan, the Confirmation Order, and/or this Agreement, in which case such resignation may become effective without appointment of a successor Liquidating Trustee. The Liquidating Trustee may be removed by the Bankruptcy Court upon motion and after notice and a hearing, which motion may be brought by any party in interest, including the Liquidation Trustee. In the event of the resignation, death, disability, dissolution, or removal of the Liquidating Trustee, the Oversight Committee may appoint a replacement. Upon its appointment, the successor Liquidating Trustee, without any further act, shall become fully vested with all of the rights, powers, duties, and obligations of its predecessor and all responsibilities of the predecessor Liquidating Trustee relating to the Liquidating Trust shall be terminated; *provided*, *however*, that the original Liquidating Trustee's right to indemnification shall survive termination and is subject to Sections 4.2 and 4.3 hereof. In the event the Liquidating Trustee's appointment terminates by reason of termination without cause, death, or disability (meaning herein, incapacity resulting in the inability to perform services for three consecutive months or in the aggregate of 180 days during any twelve month period), amounts owed to the original Liquidating Trustee (or its estate or representative) on the one hand and any successor Liquidating Trustee on the other shall be allocated between them to reflect their respective periods of service; *provided*, *further*, *however*, that the original Liquidating Trustee shall be compensated for all reasonable fees and expenses accrued through the effective date of termination, whether or not previously invoiced and shall be paid the portion of the incentive fee compensation, if any, that may be earned by, or which would be earned as a result of claims objections in progress at, the time of his termination. In the event of the removal or resignation of any Liquidating Trustee with cause, such Liquidating Trustee (or his estate or representatives) shall be compensated for all reasonable fees and expenses accrued through the effective date of termination upon presentation of invoices to the successor Liquidating Trustee.

2.6 Liquidating Trust Continuance. The death, dissolution, resignation, or removal of the Liquidating Trustee shall not terminate the Liquidating Trust or revoke any existing agency created by the Liquidating Trustee pursuant to this Agreement or invalidate any action theretofore taken by the Liquidating Trustee, and the successor Liquidating Trustee agrees that the provisions of this Agreement shall be binding upon and inure to the benefit of the successor Liquidating Trustee and all their successors or assigns.

ARTICLE III
OVERSIGHT COMMITTEE

3.1 Liquidating Trust Oversight Committee. The Liquidating Trust Oversight Committee shall be comprised of one representative each from three to five of the following Committee members: (a) 214 E Hallandale Beach, LLC; (b) The School of Practical Philosophy; (c) Cathy Lim; (d) Pure Tempe Partnership; and (e) RTS Orchards, LLC. The initial representatives shall be Brian Bussey (214 E Hallandale Beach, LLC), Sophiea Kim (Cathy Lim), and Michael Pure (Pure Tempe Partnership).

3.2 The Liquidating Trust Oversight Committee shall have all the rights and powers of a duly elected board of directors of a Texas corporation and shall supervise the Liquidating Trustee in accordance with this Agreement and the Plan. Except as otherwise set forth herein, approval by a simple majority of the votes of such Liquidating Trust Oversight Committee shall be required for the Liquidating Trust Oversight Committee to act on any matter. In the event that the

Liquidating Trust Oversight Committee shall not continue to exist under this Agreement, the Liquidating Trustee shall have all the rights and powers of a duly elected board of directors of a Texas corporation and all references herein to required approval or other action of such Liquidating Trust Oversight Committee shall be of no force or effect. On or promptly following the Effective Date, the Liquidating Trust Oversight Committee shall adopt by-laws that are consistent with the terms and conditions of this Agreement.

3.3 Resignation/Replacement/Removal of Member of Liquidating Trust Oversight Committee. A member of the Liquidating Trust Oversight Committee may resign following written notice to the Liquidating Trustee and the other members of the Liquidating Trust Oversight Committee. Such resignation will become effective on the later to occur of (i) the day specified in such written notice and (ii) the date that is fourteen (14) days after the date such notice is delivered. A member of the Liquidating Trust Oversight Committee may only be removed by entry of a Bankruptcy Court order finding that cause exists to remove such member. In the event that a member of the Liquidating Trust Oversight Committee is removed in accordance with the immediately preceding sentence, dies, becomes incapacitated, resigns or otherwise becomes unavailable for any reason, such member's replacement shall be appointed in accordance with this Agreement. A replacement member of the Liquidating Trust Oversight Committee may be appointed by majority vote of the remaining members. If the remaining members of the Liquidating Trust Oversight Committee are unable to reach a simple majority, the Liquidating Trustee may provide a tie-breaking vote.

3.4 Compensation. The members of the Liquidating Trust Oversight Committee shall serve without compensation. The members of the Liquidating Trust Oversight Committee shall be entitled to reimbursement from the Liquidating Trust Assets of all actual, reasonable and documented out-of-pocket costs and expenses incurred in connection with their service on the Liquidating Trust Oversight Committee. Except for (i) the expense reimbursement set forth in this Section 3.4 and (ii) indemnification as set forth in Article IV hereof, the members of the Liquidating Trust Oversight Committee shall receive no compensation or other payment for the performance of their duties hereunder.

3.5 Confidentiality. Each member of the Liquidating Trust Oversight Committee shall, while serving as a member of the Liquidating Trust Oversight Committee under this Agreement, hold strictly confidential and not use for personal gain any material, non-public information of or pertaining to any person to which any of the Liquidating Trust Assets relate or of which he or she has become aware in his or her capacity as a member of the Liquidating Trust Oversight Committee.

ARTICLE IV
LIABILITY OF LIQUIDATING TRUSTEE

4.1 Standard of Care; Exculpation. Neither the Liquidating Trustee, the members of the Liquidating Trust Oversight Committee, nor any director, officer, affiliate, employee, employer, professional, agent, or representative of the Liquidating Trustee shall be liable for losses, claims, damages, liabilities, or expenses in connection with the affairs or property of the Liquidating Trust to any Beneficiary of the Liquidating Trust, or any other person, for any acts or omissions taken in their respective capacities as the Liquidating Trustee or a member of the

Liquidating Trust Oversight Committee; *provided*, *however*, that the foregoing limitation shall not apply as to any losses, claims, damages, liabilities or expenses suffered or incurred by any Beneficiary that are found by a final judgment by a court of competent jurisdiction (not subject to further appeal) to have resulted primarily and directly from the fraud, gross negligence, or willful misconduct of such person or entity. Every act done, power exercised or obligation assumed by the Liquidating Trust, the Liquidating Trustee, the members of the Liquidating Trust Oversight Committee in their capacities as such, or any director, officer, affiliate, employee, employer, professional, agent, or representative of the Liquidating Trustee pursuant to the provisions of this Agreement shall be held to be done, exercised, or assumed, as the case may be, by the Liquidating Trust, the Liquidating Trustee, the members of the Liquidating Trust Oversight Committee, or any director, officer, affiliate, employee, employer, professional, agent, or representative of the Liquidating Trustee acting for and on behalf of the Liquidating Trust and not otherwise; *provided*, *further*, *however*, that none of the foregoing entities or persons are deemed to be responsible for any other such entities' or persons' actions or inactions outside of the scope of the authority provided by the Liquidating Trust. Except as provided in the proviso of the first sentence of this Section 4.1, every Beneficiary, person, firm, corporation or other entity contracting or otherwise dealing with or having any relationship with the Liquidating Trust, the Liquidating Trustee, the members of the Liquidating Trust Oversight Committee in their capacities as such, or any director, officer, affiliate, employee, employer, professional, agent, or representative of the Liquidating Trustee shall have recourse only to the Liquidating Trust Assets for payment of any liabilities or other obligations arising in connection with such contracts, dealings, or relationships and the Liquidating Trust, the Liquidating Trustee, the members of the Liquidating Trust Oversight Committee, any director, officer, affiliate, employee, employer, professional, agent, or representative of the Liquidating Trustee shall not be individually liable therefor. For the avoidance of doubt, the Liquidating Trustee and the members of the Liquidating Trust Oversight Committee, each in their respective capacities as such, shall have no liability whatsoever to any party for the liabilities and/or obligations, however created, whether direct or indirect, in tort, contract, or otherwise, of the Debtors or Reorganized HGE.

4.2 Indemnification.

(a) Except as otherwise set forth in the Plan or Confirmation Order, the Liquidating Trustee, the members of the Liquidating Trust Oversight Committee, and any director, officer, affiliate, employee, employer, professional, agent, or representative of the Liquidating Trustee (collectively, the "Indemnified Parties") shall be defended, held harmless, and indemnified from time to time by the Liquidating Trust against any and all losses, claims, damages, liabilities, penalties, obligations, and expenses, including the costs for counsel or others in investigating, preparing, or defending any action or claim, whether or not in connection with litigation in which any Indemnified Party is a party, or enforcing this Agreement (including these indemnity provisions), as and when incurred, caused by, relating to, based on, or arising out of (directly or indirectly) the Liquidating Trustee's and the members of the Liquidating Trust Oversight Committee's acceptance of or the performance or nonperformance of their respective obligations under this Agreement, the Plan, or the Confirmation Order; *provided*, *however*, that such indemnity shall not apply to any such loss, claim, damage, liability, or expense to the extent it is found in a final judgment by a court of competent jurisdiction (not subject to further appeal) to be a liability for which recourse is not limited to the Liquidating Trust Assets pursuant to Section 4.1 above. Satisfaction of any obligation of the Liquidating Trust arising pursuant to the terms of this Section

shall be payable only from the Liquidating Trust Assets, may be advanced prior to the conclusion of such matter, and such right to payment shall be prior and superior to any other rights to receive a distribution of the Liquidating Trust Assets.

(b) Subject to the available Liquidating Trust Assets and outstanding liabilities and expenses of the Liquidating Trust, the Liquidating Trust shall promptly pay expenses reasonably incurred by any Indemnified Party in defending, participating in, or settling any action, proceeding, or investigation in which such Indemnified Party is a party or is threatened to be made a party or otherwise is participating in connection with the Agreement or the duties, acts, or omissions of the Liquidating Trustee or the members of the Liquidating Trust Oversight Committee, upon submission of invoices therefor, whether in advance of the final disposition of such action, proceeding, or investigation or otherwise. Each Indemnified Party hereby undertakes, and the Liquidating Trust hereby accepts its undertaking, to repay any and all such amounts so advanced if it shall ultimately be determined that such Indemnified Party is not entitled to be indemnified therefor under this Agreement.

4.3 No Liability for Acts of Successor/Predecessor Liquidating Trustees. Upon the appointment of a successor Liquidating Trustee and the delivery of the Liquidating Trust Assets to the successor Liquidating Trustee, the predecessor Liquidating Trustee and any director, officer, affiliate, employee, employer, professional, agent, or representative of the predecessor Liquidating Trustee shall have no further liability or responsibility with respect thereto. A successor Liquidating Trustee shall have no duty to examine or inquire into the acts or omissions of its immediate or remote predecessor and no successor Liquidating Trustee shall be in any way liable for the acts or omissions of any predecessor Liquidating Trustee, unless a successor Liquidating Trustee expressly assumes such responsibility. A predecessor Liquidating Trustee shall have no liability for the acts or omissions of any immediate or subsequent successor Liquidating Trustee for any events or occurrences subsequent to the cessation of its role as Liquidating Trustee.

4.4 Reliance by Liquidating Trustee on Documents or Advice of Counsel. Except as otherwise provided in this Agreement, the Liquidating Trustee, the Liquidating Trust Oversight Committee, and any director, officer, affiliate, employee, employer, professional, agent, or representative of the Liquidating Trustee may rely, and shall be protected from liability for acting, on any resolution, certificate, statement, instrument, opinion, report, notice, request, consent, order, or other paper or document reasonably believed by the Liquidating Trustee or the Liquidating Trust Oversight Committee to be genuine and to have been presented by an authorized party. Neither the Liquidating Trustee nor the Liquidating Trust Oversight Committee shall be liable for any action taken or suffered by the Liquidating Trustee or the Liquidating Trust Oversight Committee in reasonable reliance upon the advice of counsel or other professionals engaged by the Liquidating Trustee or the Liquidating Trust Oversight Committee in accordance with this Agreement and the Plan.

4.5 Insurance. The Liquidating Trustee may obtain, as an expense of the Liquidating Trust, commercially reasonable liability or other appropriate insurance with respect to the indemnification obligations set forth herein or with respect to the liabilities, duties, and obligations of the Liquidating Trustee and any director, officer, affiliate, employee, employer, professional, agent, or representative of the Liquidating Trustee under this Agreement.

4.6 Survival. The provisions of this Article IV shall survive the termination of this Liquidating Trust Agreement and the resignation, death, dissolution, removal, liquidation, or replacement of the Liquidating Trustee.

ARTICLE V
GENERAL PROVISIONS CONCERNING ADMINISTRATION OF THE LIQUIDATING TRUST

5.1 Register of Beneficiaries. The Liquidating Trust shall maintain at all times a register of the names, mailing addresses, amounts of Allowed Claims held by the "Beneficiaries, and the pro rata interests in the Liquidating Trust of the Beneficiaries (the "Register"). The Register shall be limited to those Beneficiaries who are determined by the Liquidating Trustee as of the Effective Date to be entitled to distributions under the Plan. The Liquidating Trustee shall cause the Register to be kept at its office or at such other place or places as may be designated by the Liquidating Trustee from time to time. The initial Register shall be delivered to the Liquidating Trustee by the Debtors and shall be based on the best available information at the time of the Effective Date. All references in this Liquidating Trust Agreement to holders of beneficial interests in the Liquidating Trust shall be read to mean holders of record as set forth in the Register maintained by the Liquidating Trustee and shall exclude any beneficial owner not recorded on such Register.

5.2 Books and Records. The Liquidating Trust shall maintain in respect of the Liquidating Trust and the Beneficiaries books and records relating to the Liquidating Trust Assets and any income realized therefrom and the payment of expenses of and claims against or assumed by the Liquidating Trust in such detail and for such period of time as may be necessary to enable it to make full and proper reports in respect thereof. Except as expressly provided in this Agreement, the Plan, or the Confirmation Order, or as may be required by applicable law (including securities law), nothing in this Agreement is intended to require the Liquidating Trust to file any accounting or seek approval of any court with respect to the administration of the Liquidating Trust, or as a condition for making any payment or distribution out of the Liquidating Trust Assets. Beneficiaries shall have the right upon thirty (30) days' prior written notice delivered to the Liquidating Trustee to inspect the Liquidating Trust's books and records, including the Register; *provided* that such Beneficiary shall have entered into a confidentiality agreement in form and substance reasonably satisfactory to the Liquidating Trustee. Satisfaction of the foregoing condition notwithstanding, if (a) the Liquidating Trustee determines in good faith that the inspection of the Liquidating Trust's books and records, including the Register, by any Beneficiary would be detrimental to the Liquidating Trust or (b) such Beneficiary is a defendant (or potential defendant) in a pending (or potential) action or contested matter brought by or against the Liquidating Trust, the Liquidating Trust may deny such request for inspection. The Bankruptcy Court shall resolve any dispute between any Beneficiary and the Liquidating Trustee under this Section 5.2.

5.3 Filing of Interim Reports. The Liquidating Trust shall file with the Bankruptcy Court quarterly reports regarding the administration of the Liquidating Trust Assets, unless and until the Case has been closed.

5.4 Final Accounting of Liquidating Trustee. The Liquidating Trustee (or any such successor Liquidating Trustee) shall, within ninety (90) days after the termination of the Liquidating Trust or the death, dissolution, resignation, or removal of the Liquidating Trustee, render an accounting containing at least the following information:

(a) A description of the Liquidating Trust Assets;

(b) A summarized accounting in sufficient detail of all gains, losses, receipts, disbursements, and other transactions in connection with the Liquidating Trust and the Liquidating Trust Assets during the Liquidating Trustee's term of service, including their source and nature;

(c) Separate entries for all receipts of principal and income;

(d) The ending balance of all Liquidating Trust Assets as of the date of the accounting, including the Cash balance on hand and the name(s) and location(s) of the depository or depositories where the Cash is kept;

(e) All known liabilities of the Liquidating Trust; and

(f) All pending actions.

5.5 Filing of Accounting. The accounting described in Section 5.4 shall be filed with the Bankruptcy Court and all Beneficiaries shall thereby have notice that the final accounting has been filed and an opportunity to have a hearing on the approval of the accounting and, to the extent applicable, the discharge and release of the Liquidating Trustee.

5.6 Filing of Tax Returns. The Liquidating Trust shall be responsible for filing all federal, state, local, and foreign tax returns for the Liquidating Trust.

ARTICLE VI
BENEFICIAL INTERESTS AND BENEFICIARIES

6.1 Trust Beneficial Interests. Any Party with right to payment under the Plan who has not been paid, or with a right to payment that has not been otherwise resolved, shall be entitled to distributions as Beneficiaries as set herein and in the Plan.

6.2 Interest Beneficial Only. Ownership of a beneficial interest in the Liquidating Trust shall not entitle any Beneficiary to any title in or to the Liquidating Trust Assets or to any right to call for a partition or division of the Liquidating Trust Assets or to require an accounting.

6.3 Evidence of Beneficial Interest. Ownership of a beneficial interest in the Liquidating Trust shall not be evidenced by any certificate, security, or receipt or in any other form or manner whatsoever, except as maintained on the books and records of the Liquidating Trust by the Liquidating Trustee, which may be the Register.

6.4 Exemption from Registration. The parties hereto intend that the rights of the holders of the beneficial interests arising under this Agreement shall not be "securities" under applicable laws, but none of the parties hereto represents or warrants that such rights shall not be

securities or shall be entitled to exemption from registration under applicable securities laws. If such rights constitute securities, the parties hereto intend for the exemption from registration provided by section 1145 of the Bankruptcy Code and by other applicable law to apply to their issuance under the Plan.

6.5 Transfers of Beneficial Interests. Only those Holders of Claims stated on the Register shall be entitled to be recognized for all purposes hereunder.

6.6 Absolute Owners. The Liquidating Trustee may deem and treat the Beneficiary reflected as the owner of a beneficial interest on the Register as the absolute owner thereof for the purposes of receiving distributions and payments on account thereof for federal and state income tax purposes and for all other purposes whatsoever.

6.7 Change of Address. A Beneficiary may, after the Effective Date, select an alternative mailing address by notifying the Liquidating Trust in writing of such alternative distribution address. Absent such notice, the Liquidating Trustee shall not recognize any such change of address. Such notification shall be effective only upon receipt by the Liquidating Trustee.

6.8 Effect of Death, Dissolution, Incapacity, or Bankruptcy of Beneficiary. The death, dissolution, incapacity, or bankruptcy of a Beneficiary during the term of the Liquidating Trust shall not operate to terminate the Liquidating Trust during the term of the Liquidating Trust nor shall it entitle the representative or creditors of the deceased, dissolved, incapacitated, or bankrupt Beneficiary to an accounting or to take any action in any court or elsewhere for the distribution of the Liquidating Trust Assets or for a partition thereof, nor shall it otherwise affect the rights and obligations of the Beneficiary under this Agreement or in the Liquidating Trust.

6.9 Standing. Except as expressly provided in this Agreement, the Plan, or the Confirmation Order, a Beneficiary does not have standing to direct the Liquidating Trustee to do or not to do any act or to institute any action or proceeding at law or in equity against any party (other than against the Liquidating Trustee to the extent provided in this Agreement) with respect to the Liquidating Trust Assets.

ARTICLE VII
DISTRIBUTIONS

7.1 Distributions to Beneficiaries from Liquidating Trust Assets. All payments to be made by the Liquidating Trust to any Beneficiary shall be made only in accordance with the Plan, the Confirmation Order, other orders of the Bankruptcy Court, and this Agreement and from the Liquidating Trust Assets, and only to the extent that the Liquidating Trust has sufficient Liquidating Trust Assets (or income and proceeds realized from the Liquidating Trust Assets) to make such payments in accordance with and to the extent provided for in the Plan, the Confirmation Order, and this Agreement.

7.2 Distributions; Withholding. The Liquidating Trustee shall make distributions to the Beneficiaries as provided, and subject to any withholding or reserve, in this Agreement, the Plan, or the Confirmation Order. The Liquidating Trustee may withhold from amounts distributable to any Beneficiary any and all amounts, determined in the Liquidating Trustee's sole

discretion, to be required by any law, regulation, rule, ruling, directive, or other governmental requirement.

7.3 No Distribution Pending Allowance. No payment or distribution shall be made to any Beneficiary to extent such Beneficiary's Claim is a Disputed Claim, unless and until such Disputed Claim becomes an Allowed Claim in accordance with the Plan, Confirmation Order, and this Agreement or as set forth in Section VIII of the Plan.

7.4 Distributions After Allowance. Distributions to each Beneficiary that holds a Disputed Claim, to the extent that such Claim ultimately becomes an Allowed Claim, shall be made in accordance with the provisions of the Plan governing the Class of Claims to which such Holder of a Claim belongs.

7.5 Undeliverable Distributions. If any distribution is returned as undeliverable, the Liquidating Trust may, in its sole discretion, make such efforts to determine the current address of the holder of the Claim with respect to which the distribution was made as the Liquidating Trust deems appropriate, but no distribution to any holder shall be made unless and until the Liquidating Trust has determined the then-current address of the holder, at which time the Distribution to such holder shall be made to the holder without interest or accruals of any kind. Amounts in respect of any undeliverable distributions made by the Liquidating Trust shall be returned to, and held in trust by, the Liquidating Trust until the distributions are claimed or are deemed to be unclaimed property under section 347(b) of the Bankruptcy Code and the Plan at the expiration of six months from the date the attempted distribution is made (the "Unclaimed Property").

7.6 Unclaimed Property. In the event that any distribution to any Beneficiary becomes Unclaimed Property, such distributions shall revert to the Liquidating Trust.

7.7 Time Bar to Cash Payments by Check. Checks issued by the Liquidating Trust to Beneficiaries shall be null and void if not negotiated within 90 days after the date of issuance thereof. Requests for the reissuance of any check that becomes null and void pursuant to the Plan and this Section 7.7 shall be made directly to the Liquidating Trustee by the Beneficiary to whom the check was originally issued. Any Claim in respect of such voided check shall be made in writing on or before the six-month anniversary of the date of issuance. After such date, all Claims in respect of void checks shall be discharged and forever barred and the proceeds of those checks shall revest in and become property of the Liquidating Trust as Unclaimed Property.

7.8 Withholding Taxes. Any federal, state, or local withholding taxes or other amounts required to be withheld under applicable law shall be deducted from distributions hereunder and to the extent of knowledge and records available to the Liquidating Trust. All Beneficiaries shall be required to provide the Liquidating Trustee with any information necessary in connection with the withholding of such taxes. In addition, all distributions under the Plan shall be net of the actual and reasonable costs of making such distributions.

7.9 Distributions on Non-Business Days. Any distribution due on a day other than a Business Day shall be made, without interest, on the next Business Day.

7.10 No Distribution in Excess of Allowed Amount of Claim. Notwithstanding anything to the contrary in the Plan, no Beneficiary shall receive in respect of such Claims held by

the Beneficiary any distribution in excess of the Allowed amount of such Claim, plus postpetition interest thereon and any other amounts to the extent allowed by the Plan. Upon a Beneficiary's recovering the full amount of its Allowed Claim from another source, it thereafter shall no longer have any entitlement to receive distributions under the Plan.

7.11 Setoff and Recoupment. The Liquidating Trust may, but shall not be required to, setoff against, or recoup from, any Claim and the distribution to be made pursuant to the Plan in respect thereof, any claims rights, or defenses of any nature whatsoever that the Debtors, their Estates, or the Liquidating Trust may have against the holder of such Claim, but neither the failure to do so nor the allowance of any Claim under the Plan shall constitute a waiver or release by the Liquidating Trust of any claim, defense, right of setoff, or recoupment that it may have against the holder of any Claim.

ARTICLE VIII
TAXES

8.1 Income Tax Status. Consistent with Revenue Procedure 94-45, 1994-2 C. B. 684, the Liquidating Trust shall be treated as a liquidating trust pursuant to Treasury Regulation Section 301.7701-4(d) and as a grantor trust pursuant to IRC Sections 671-677. As such, the Beneficiaries will be treated as both the grantors and the deemed owners of the Liquidating Trust. Any items of income, deduction, credit, and loss of the Liquidating Trust, except with respect to the Disputed Claims Reserves, shall be allocated for federal income tax purposes to the Beneficiaries.

8.2 Tax Treatment of Transfer of Assets to the Liquidating Trust. For all federal income tax purposes, all parties (including the Debtors, the Liquidating Trustee, and the Beneficiaries) shall treat the transfer of Liquidating Trust Assets to the Liquidating Trust as a transfer of such Liquidating Trust Assets (net of any applicable liabilities) to the Beneficiaries (to the extent of the value of their respective interests in such Liquidating Trust Assets) and a transfer of such Liquidating Trust Assets (net of any applicable liabilities) by the Beneficiaries (to the extent of the value of their respective interests in such Liquidating Trust Assets) to the Liquidating Trust.

8.3 Tax Returns. In accordance with Treasury Regulation Section 1.671-4(a), the Liquidating Trustee shall file with the IRS annual tax returns for the Liquidating Trust as a grantor trust on IRS Form 1041. In addition, the Liquidating Trustee shall file in a timely manner such other tax returns, including any state and local tax returns, as are required by applicable law and pay any taxes shown as due thereon. The Liquidating Trustee may provide each Holder of a beneficial interest with a copy of the Form 1041 for the Liquidating Trust (without attaching any other Holder's Schedule K-1 or other applicable information form) along with such Holder's Schedule K-1 or other applicable information form.

8.4 Allocation. The Liquidating Trust shall allocate the taxable income, gain, loss, deduction or credit of the Liquidating Trust with respect to each Holder of a beneficial interest to the extent required by applicable law.

8.5 Withholding of Taxes and Reporting Related to Liquidating Trust Operations. In connection with the Plan and all distributions thereunder, the Liquidating Trustee shall, to the

DEBTORS EXHIBIT 19
Page 16 of 21

extent applicable, comply with all tax withholding and reporting requirements imposed by any federal, state, provincial, local, or foreign taxing authority, and all distributions thereunder shall be subject to any such withholding and reporting requirements. The Liquidating Trustee is authorized by the Plan to take any and all actions that may be necessary or appropriate to comply with such withholding and reporting requirements. The Liquidating Trustee may require any Beneficiary to furnish to the Liquidating Trustee its social security number or employer or taxpayer identification number as assigned by the IRS and the Liquidating Trustee may condition any distribution to any Beneficiary upon the receipt of such identification number.

8.6 Valuations. As soon as possible after the Effective Date, the Liquidating Trustee, in consultation with any financial advisors it deems appropriate, shall make a good faith valuation of the Liquidating Trust Assets, and such valuation shall be used consistently by all parties for all federal income tax purposes. The Liquidating Trust also shall file (or cause to be filed) any other statements, returns, or disclosures relating to the Liquidating Trust that are required by any governmental unit.

8.7 Expedited Determination of Taxes. The Liquidating Trust may request an expedited determination of taxes of the Debtors and of the Liquidating Trust under 11 U.S.C. § 505(b) for all returns filed for, or on behalf of, the Debtors and the Liquidating Trust for all taxable periods through the termination of the Liquidating Trust.

ARTICLE IX
TERMINATION OF LIQUIDATING TRUST

9.1 Termination of Liquidating Trust. The Liquidating Trustee shall be discharged and the Liquidating Trust shall be terminated, at such time as: (A) (i) all of the Liquidating Trust Assets have been liquidated or the Allowed Claims of the Beneficiaries have been satisfied and remaining Liquidating Trust Assets are transferred to the Liquidation Trust, (ii) all duties and obligations of the Liquidating Trustee hereunder have been fulfilled, and (iii) all distributions required to be made by the Liquidating Trustee under the Plan and this Agreement have been made; or (B) Liquidating Trustee determines in his or her reasonable judgment that the Liquidating Trust lacks sufficient assets and financial resources, after reasonable collection efforts, to complete the duties and powers assigned to him or her under the Plan, the Confirmation Order and/or this Agreement.

9.2 Maximum Term. The term of the Liquidating Trust shall end no later than the fifth annual anniversary of the Effective Date; *provided*, *however*, that the Liquidating Trustee may extend the term of the Liquidating Trust for such additional period of time as is necessary to facilitate or complete the recovery and liquidation of the Liquidating Trust Assets; *provided*, *further*, *however*, that the Liquidating Trustee receives a favorable letter ruling from the IRS that any further extension would not adversely affect the status of the Liquidating Trust as a Liquidating Trust for federal income tax purposes. Any such extension must be approved by the Bankruptcy Court within six months of the beginning of the extended trust term. The provisions of this Section 9.2 shall be without prejudice to the right of any party in interest under 11 U.S.C. § 1109 to petition the Bankruptcy Court, for cause shown, to shorten the Liquidating Trust term.

9.3 Winding Up and Discharge of the Liquidating Trustee. For the purposes of winding up the affairs of the Liquidating Trust at the conclusion of its term, the Liquidating Trustee shall continue to act as Liquidating Trustee until its duties under this Agreement have been fully discharged or its role as Liquidating Trustee is otherwise terminated under this Agreement and the Plan. For the avoidance of doubt, upon termination of the Liquidating Trust, the Liquidating Trustee may continue to exercise the powers of the Liquidating Trustee set forth in this Agreement for a reasonable period of time to wind up the affairs of the Liquidating Trust and to make distributions to Beneficiaries. Upon a motion by the Liquidating Trustee, the Bankruptcy Court may enter an order relieving the Liquidating Trustee, its agents, and employees of any further duties, discharging the Liquidating Trustee and releasing its bond, if any. At the Liquidating Trustee's discretion, and following reasonable prior notice to Beneficiaries, all of the Liquidating Trust's books, records, documents, and files may be destroyed following the later of: (a) the first anniversary of the final distribution of the Liquidation Trust Assets or (b) the date until which the Liquidating Trustee is required by applicable law to retain such books, records, documents, and files.

ARTICLE X
MISCELLANEOUS PROVISIONS

10.1 Amendments. With the prior written approval of a majority of the Liquidating Trust Oversight Committee, the Liquidating Trustee may modify, supplement, or amend this Agreement to clarify any ambiguity or inconsistency or render the Agreement in compliance with its stated tax purposes, but only if such amendment does not materially and adversely affect the interests, rights, treatment, or distributions of any Beneficiaries and is otherwise not inconsistent with the Plan or the Confirmation Order.

10.2 Waiver. No failure by the Liquidating Trust or the Liquidating Trustee to exercise or delay in exercising any right, power or privilege hereunder shall operate as a waiver, nor shall any single or partial exercise of any right, power, or privilege hereunder preclude any further exercise thereof, or of any other right, power, or privilege.

10.3 Cumulative Rights and Remedies. The rights and remedies provided in this Agreement are cumulative and are not exclusive of any rights under law or in equity.

10.4 No Bond Required. Notwithstanding any state law to the contrary, the Liquidating Trustee (including any successor Liquidating Trustee) shall be exempt from giving any bond or other security in any jurisdiction.

10.5 Irrevocability. This Agreement and the Liquidating Trust created hereunder shall be irrevocable, except as otherwise expressly provided in this Agreement.

10.6 Relationship to the Plan and Confirmation Order. The principal purpose of this Agreement is to aid in the implementation of the Plan and, therefore, this Agreement incorporates and is subject to the provisions of the Plan and the Confirmation Order. In the event that any provision of this Agreement is found to be inconsistent with a provision of the Plan or the Confirmation Order, the provisions of the Plan or the Confirmation Order, as applicable, shall control. Notwithstanding the foregoing or anything to the contrary contained in this Agreement,

the Plan or the Confirmation Order, the Liquidating Trustee shall have the right to review and, where appropriate, object to any Claim not allowed as of the Effective Date of the Plan, and, subject to the terms of the Plan, supervise and administer the resolution, settlement and payment of such disputed amounts, and the distribution to the Beneficiaries and creditors of the Liquidating Trust, in accordance with this Agreement, the Plan, and the Confirmation Order.

10.7 Division of Liquidating Trust. Under no circumstances shall the Liquidating Trustee have the right or power to divide the Liquidating Trust unless authorized to do so by the Bankruptcy Court.

10.8 Applicable Law. This Agreement shall be governed by, construed under, and interpreted in accordance with, the laws of the State of Texas without giving effect to the principles of conflict of laws thereof.

10.9 Retention of Jurisdiction. After the Effective Date and to the fullest extent permitted by law, the Bankruptcy Court shall retain exclusive jurisdiction over (a) the Liquidating Trust, including the performance of the duties of the Liquidating Trustee and in overseeing the Liquidating Trust, and (b) the interpretation of this Agreement and all issues arising under or related to this Agreement.

10.10 Severability. In the event that any provision of this Agreement or the application thereof to any person or circumstance shall be determined by the Bankruptcy Court to be invalid or unenforceable to any extent, the remainder of this Agreement, or the application of such provision to persons or circumstance, other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and such provision of this Agreement shall be valid and enforced to the fullest extent permitted by law.

10.11 Limitation of Benefits. Except as otherwise specifically provided in this Agreement, the Plan, or the Confirmation Order, nothing herein is intended or shall be construed to confer on or to give any person other than the parties hereto, the Beneficiaries, and the Liquidation Trustee any rights or remedies under or by reason of this Agreement.

10.12 Notices. All notices, requests, demands, consents, and other communication hereunder shall be in writing and shall be deemed to have been duly given to a person, if delivered in person or if sent by overnight mail, registered mail, certified mail or regular mail, with postage prepaid, to the following addresses:

If to the Liquidating Trustee:

John Madden
Emerald Capital Advisors
150 East 52nd Street
15th Floor
New York, NY 10022
jpm@emeraldcapitaladvisors.com

If to a Beneficiary:

To the name and mailing address set forth in the Register with respect to such Beneficiary.

The parties may designate in writing from time to time other and additional places to which notices may be sent.

10.13 Integration. This Agreement, the Plan, and the Confirmation Order constitute the entire agreement with, by, and among the parties thereto, and there are no representations, warranties, covenants, or obligations except as set forth herein, in the Plan, and in the Confirmation Order. This Agreement, together with the Plan and the Confirmation Order, supersede all prior and contemporaneous agreements, understandings, negotiations, and discussions, written or oral, of the parties hereto, relating to any transaction contemplated hereunder. Except as otherwise provided in this Agreement, the Plan, or Confirmation Order, nothing herein is intended or shall be construed to confer upon or give any person other than the parties hereto and the Beneficiaries any rights or remedies under or by reason of this Agreement. To the extent there is an inconsistency between the Plan and this Agreement, the Plan shall control.

10.14 Interpretation. The enumeration and Section headings contained in this Agreement are solely for convenience of reference and shall not affect the meaning or interpretation of this Agreement or of any term or provision hereof. Unless context otherwise requires, whenever used in this Agreement the singular shall include the plural and the plural shall include the singular, and words importing the masculine gender shall include the feminine and the neuter, if appropriate, and vice versa, and words importing persons shall include partnerships, associations, and corporations. The words herein, hereby, and hereunder and words with similar import, refer to this Agreement as a whole and not to any particular Section or subsection hereof unless the context requires otherwise. Any reference to the "Liquidating Trustee" shall be deemed to include a reference to the "Liquidating Trust" and any reference to the "Liquidating Trust" shall be deemed to include a reference to the "Liquidating Trustee" except for the references in Sections 4.1 and 4.2, and such other provisions in which the context otherwise requires.

10.15 Counterparts. This Agreement may be signed by the parties hereto in counterparts, which, when taken together, shall constitute one and the same document.

[*Remainder of page intentionally left blank*]

IN WITNESS WHEREOF, the parties hereto have either executed and acknowledged this Agreement or caused it to be executed and acknowledged on their behalf by their duly authorized officers or representatives, all as of the date first above written.

Higher Ground Education, Inc. and its affiliated Debtors

By: _____
Name: Jonathan McCarthy
Title: Interim President and Secretary

The Liquidating Trustee

By: _____
Name: John Madden

Exhibit F

Schedule of Transferred Executory Contracts and Unexpired Leases

1. Comdata MasterCard Corporate Card Agreement, dated August 20, 2019, between Higher Ground Education, Inc. and Comdata, and all subsequent amendments, which will be assigned to Guidepost Global Education, Inc.

Exhibit G

Schedule of Reorganized HGE Contracts and Leases

None

Exhibit H

Schedule of Reorganized HGE Assets

Article 1.1.123 of the Plan defines "Reorganized HGE Assets" as:

> [A]ll property of the Debtors' Estates, including without limitation, all (a) School Assets, (b) Guidepost Global Assets, (c) Reorganized HGE Contracts or Leases, (d) PassThrough Assets, (e) Subsidiary Equity Interests in the Reorganized HGE Subsidiaries, (f) corporate documentation and corporate records, (g) all Causes of Action that are not Debtors' Retained Causes of Action, and (h) property identified on the Schedule of Reorganized HGE Assets. For the avoidance of doubt, the Liquidating Trust Assets are not included in the definition of "Reorganized HGE Assets."

Further, Article 4.11 of the Plan provides:

> Vesting of Reorganized HGE Assets and Operation of Businesses into Reorganized HGE. On the Effective Date, except as otherwise expressly provided in the Plan or Confirmation Order, the Reorganized HGE Assets shall vest or re-vest in Reorganized HGE, in each instance free and clear of all Liens, Claims, interests, and encumbrances of any kind. The Reorganized HGE Subsidiaries that are not Designated EB-5 Entities shall be retained by Reorganized HGE. To the extent not prohibited by applicable non-bankruptcy law, all licenses, permits, certificates of occupancy, and similar rights and privileges in the name of any of the Reorganized HGE Subsidiaries that are required by any federal, state, or local governmental agency in order for Reorganized HGE to conduct education-related operations at the locations operated by Reorganized HGE prior to the Effective Date shall be deemed assumed by the Debtors without further action on the Effective Date pursuant to the Confirmation Order.
>
> Neither the issuance of Reorganized HGE Common Stock nor any transfer of Property through the Plan shall result in Reorganized HGE, or any of its subsidiaries or affiliates, (a) having any liability or responsibility for any Claim against or Interest in the Debtors, the Debtors' Estates, or any Insider of the Debtors, or (b) having any liability or responsibility to the Debtors, except as expressly provided in the Plan. Without limiting the effect or scope of the foregoing, and to the fullest extent permitted by applicable laws, neither the issuance of Reorganized HGE Common Stock nor the transfer of assets contemplated in the Plan shall subject Reorganized HGE or its properties, subsidiaries, assets, affiliates, successors, or assigns to any liability for Claims against the Debtors' interests in such assets by reason of such issuance of Reorganized HGE Common Stock or transfer of assets under any applicable laws, including, without limitation, any successor liability, except as expressly provided in the Plan.

On the Effective Date, except as otherwise provided in the Plan, Reorganized HGE may operate its business and may use, acquire, or dispose of any and all of its property, without supervision of or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules, except as expressly provided in the Plan.

In addition to the language set forth in the Plan, the Reorganized HGE Assets includes, without limitation, the following assets:

1) Cash being held in escrow or on deposit by Corpay, Inc. and its Related Parties that is property of the Debtors, including any Causes of Actions related thereto.

2) Recoveries of collateral and other Debtors' Assets resulting from any potential settlement of that litigation identified as Case No. CV0002049 in the Superior Court of the State of California, County of Marin, including any Causes of Actions related to the recovery of such Debtors' assets.

3) Any Cash proceeds from the sale of any of the Debtors' assets.

4) Claims Related to Taxing Authorities - Unless otherwise specifically and expressly released under the Plan, any and all tax-related claims or rights of the Debtors or Reorganized Debtors, including, without limitation, claims and Causes of Action relating to tax credits, refunds, overpayments, offsets, or other tax attributes of the Debtors or Reorganized Debtors are expressly retained and shall vest in the Reorganized Debtors. This includes any such claims to which any Debtor or Reorganized Debtor is a party, or pursuant to which any Debtor or Reorganized Debtor has any rights whatsoever, including, without limitation, Claims and Causes of Action against or related to all Entities that owe (or that may in the future owe) money related to tax credits, refunds, overpayments, offsets, or other tax attributes of the Debtors or Reorganized Debtors, regardless of whether such Entity is specifically identified in the Plan, the Plan Supplement, or any amendments thereto.

5) All Claims and Causes of Action related to Reorganized HGE Common Stock and Reorganized HGE's use and ownership of each other Reorganized HGE Asset, including Claims and Causes of Action related to prepetition foreclosures/repossessions/returns, sales of schools/entities, intercompany claims, taxes, and payments of insurance premiums (collectively, the "**Reserved Categories**"); *provided*, *however*, that Reorganized HGE and the Liquidating Trustee shall consult in good faith to resolve any dispute as to whether any Claim and Cause of Action is a Reorganized HGE Asset or a Liquidating Trust Asset. Nothing herein shall prevent the Liquidating Trust from asserting Claims and Causes of Action against Non-Released D&Os with respect to the Reserved Categories, *provided, however*, that in no event shall the Liquidating Trust

be permitted to seek to undo, avoid, rescind, or modify the prepetition foreclosures/repossessions/returns, sales of schools/entities, intercompany claims, taxes, and payments of insurance premiums. For the avoidance of doubt, only Reorganized HGE may be entitled to assert that a Claim and/or Cause of Action relates to Reorganized HGE Common Stock or a Reorganized HGE Asset and no other Person will have authority or standing to assert such a defense on behalf of Reorganized HGE.

6) Unless otherwise expressly waived, relinquished, exculpated, released, compromised, or settled in the Plan or by a Bankruptcy Court order, and except as otherwise provided for in the Plan, the Debtors expressly reserve all Claims and Causes of Action based in and/or related to all security deposits, adequate assurance payments, retainers, any other type of deposits, prepayments, and other similar payments, and/or postings of money or other collateral, including all those described in the Schedules.

For the avoidance of doubt, the following assets of the Debtors are not considered Reorganized HGE Assets and will not vest into Reorganized HGE or the Reorganized HGE Subsidiaries:

1) All furniture, equipment and other tangible assets located in PODS containers.

2) All direct or indirect international subsidiaries of Higher Ground Education, Inc.

Exhibit I

Reorganized HGE Subsidiaries

1. Higher Ground Education, Inc.
2. Alt School II LLC
3. Guidepost A LLC
4. Prepared Montessorian LLC
5. Terra Firma Services LLC
6. Guidepost Bradley Hills LLC
7. Guidepost Branchburg LLC
8. Guidepost Leawood LLC
9. Guidepost South Riding, LLC
10. HGE FIC H LLC
11. HGE FIC K LLC
12. HGE FIC R LLC
13. LePort Emeryville LLC

Exhibit J

Identity and Compensation of Insiders Employed or Retained by Reorganized HGE

None

DEBTORS EXHIBIT 24
Page 1 of 1

Exhibit K

Election of Subscription Option

Docusign Envelope ID: EE707930-200A-459A-AB1B-502221556528

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

In re: Higher Ground Education, Inc., *et al.*, Debtors.	Chapter 11 Case No. 25-80121-11 (MVL) (Jointly Administered)

ELECTION OF SUBSCRIPTION OPTION

Subject to and upon the occurrence of the Effective Date[1], YYYYY, LLC (the "Senior DIP Lender") hereby elects to exchange 100% of its Allowed Senior DIP Lender Claim for 60% of the Reorganized HGE Common Stock.

Senior DIP Lender reserves its rights to revise, rescind and/or otherwise modify this Election of Subscription Option at any time prior to the Effective Date.

Dated: as of November 10, 2025

YYYYY, LLC

Signed by:
Andrew S. Price
C7D858A10F1A4D5...

By: Andrew S. Price
Title: Chief Financial Officer

[1] Capitalized terms used but not otherwise defined herein shall have the meanings given to them in the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors, dated October 13, 2025, as may be amended, supplemented or modified from time to time [D.I. 549].

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtor.	§	(Joint Administration Requested)

DECLARATION OF JONATHAN MCCARTHY
IN SUPPORT OF FIRST DAY MOTIONS

I, Jonathan McCarthy, hereby declare under penalty of perjury:

1. I am the Interim President and Secretary of the debtor and debtor in possession Higher Ground Education, Inc. ("**HGE**" together with its affiliates, the "**Debtors**") in the above-captioned chapter 11 cases (the "**Chapter 11 Cases**"). I was appointed to my role by the sole independent board member of the HGE Board of Directors (the "**Board**"), Marc D. Kirshbaum ("**Kirshbaum**" or the "**Independent Director**") following the resignation of the Debtors' officers. Prior to this role, I served, and continue to serve, as a director on the Board and have been an HGE director since September 2020.

[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 (8558); 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.

4936-2117-3325.7

25801212506180000000013

2. I am also the founder and managing partner of Venn Growth Partners ("**Venn**") a growth equity investor focused on partnering with distinctive education, health, and consumer companies in North America. Venn, and certain of its affiliates, is an equity holder and debt holder in HGE. Specifically, Venn owns approximately seven percent (7%) of HGE as a common stockholder, a Series B preferred stockholder, and a Series C preferred stockholder. Venn is also a creditor of HGE through different debt obligations owed by HGE to Venn. Venn has also performed consulting services for the benefit of the Debtors in recent years.

3. While I am a director of the Board at the appointment of Venn, my role as Interim President and Secretary of HGE is in my individual capacity and not as a representative for Venn. I will serve the Debtors at the direction of the Independent Director and have abstained and will continue to abstain from any Board decisions that impact Venn and its affiliates.

4. As the Debtors' Interim President and Secretary, I am responsible for, and am materially engaged with, the Debtors' operational and financial management including, among other things: (a) all restructuring activities and initiatives of the Debtors; (b) cash management and liquidity forecasting; (c) engagement with creditors and other stakeholders; and (d) providing contingency planning.

5. I am responsible for overseeing the Debtors' restructuring efforts, including the progress of the Chapter 11 Cases, providing leadership to the Debtors' operations during the pendency of these Chapter 11 Cases, and, as necessary, assisting the Debtors' counsel, financial advisors, and other retained professionals throughout this process.

6. I am over the age of 18, and I am authorized to submit this declaration on behalf of the Debtors. References to the Bankruptcy Code (as defined herein), the chapter 11 process, and related legal matters are based on my understanding of such as explained to me by counsel,

Foley & Lardner LLP ("**Foley**"). Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge of the Debtors, their business operations, history, industry, books and records, and information supplied to me by other members of the Debtors' current employees, former employees performing work for the benefit of the debtors, the Debtors' advisors, and/or communications with the Debtors' investors and creditors. If called as a witness, I could and would testify competently to the statements set forth in this Declaration on that basis, as the information in this Declaration is accurate and correct to the best of my knowledge, information, and belief.

7. On June 17, 2025 (the "**Petition Date**"), each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the "**Bankruptcy Code**") with the U.S. Bankruptcy Court for the Northern District of Texas (the "**Court**"). To minimize adverse effects on the business and contemporaneously herewith, the Debtors have filed motions and pleadings seeking various types of immediate relief (collectively, the "**First Day Motions**"). The First Day Motions, as applicable, seek relief intended to avoid immediate and irreparable harm to the Debtors' estates and to preserve their value, by, among other things, providing the Debtors with access to necessary liquidity, including the use of cash collateral, and paying certain prepetition wages and administrative obligations to facilitate the Debtors' restructuring efforts. The First Day Motions also seek certain procedural relief that will facilitate the Debtors' orderly transition into these Chapter 11 Cases.

8. I submit this Declaration to assist the Court in understanding the circumstances that led to the filing of these Chapter 11 Cases and in support of the First Day Motions filed by the Debtors contemporaneously with their bankruptcy petitions.

9. To assist the Court and parties in interest in understanding the Debtors' operations and Schools, and the relief the Debtors are seeking in the First Day Motions, this Declaration is organized as follows:

- ***Part I*** provides a preliminary statement
- ***Part II*** provides a background and general overview of the Debtors' history and operations of the Schools;
- ***Part III*** describes the Debtors' capital structure;
- ***Part IV*** provides an overview of significant events leading to the filing of these Chapter 11 Cases; and
- ***Part V*** discusses the Foreclosures and the Debtors' post-Foreclosure operations;
- ***Part VI*** provides a preview of these Chapter 11 Cases under the RSA; and
- ***Part VII*** discusses the First Day Motions.

I. PRELIMINARY STATEMENT[2]

10. The Debtors commence these Chapter 11 Cases with the broad support of all or substantially all of the Debtors' major stakeholder groups. Prior to the Petition Date, the Debtors entered into a restructuring support agreement (the "**Restructuring Support Agreement**" or the "**RSA**")[3] supported by, among others, (a) 2HR Learning, Inc. ("**2HR**"), an arms-length investor which has agreed to act as plan sponsor and Senior DIP Lender; (b) Guidepost Global Education, Inc. ("**GGE**"),[4] which has agreed to contribute certain of its assets pursuant to the Plan and to act as the Junior DIP Lender; (c) Ramandeep (Ray) Girn ("**Mr. Girn**") the Debtors' co-founder and former chief executive officer, and Rebecca Girn, the Debtors' co-founder and

[2] Capitalized terms used but not otherwise defined in this Preliminary Statement have the meanings given to them elsewhere herein.

[3] The Debtors will file the RSA and a motion to assume the RSA shortly after the Petition Date.

[4] GGE is an affiliated entity of Learn Capital.

former general counsel ("**Ms. Girn**" and together with Mr. Girn, the "**Girns**"); (d) Yu Capital, LLC and its affiliated entities that represent a significant number of the Debtors' EB-5 Investors; and (e) the consenting parties thereto (with the other signatories to the RSA, the "**Supporting RSA Parties**"). The RSA follows significant diligence, discussions, and negotiations around a value-maximizing restructuring transaction through a pre-arranged joint chapter 11 plan (the "**Plan**"), which I believe will best position these Chapter 11 Cases to effectuate a value-maximizing result for all parties in interest. Among other things, and as more fully described in the RSA, the RSA contemplates the broad support of the Plan that, despite the secured debt in the Debtors' capital structure, anticipates recoveries to unsecured creditors.

11. Importantly, this restructuring contemplated by the RSA will, following multiple pre-petition foreclosures and negotiated sales of substantially all of the Debtors' ongoing operations (the "**Foreclosures**"), allow the Debtors to maximize value for parties in interest, keep the largest number of employees employed, and provide students and families with ongoing access to the Remaining Schools (as defined herein). These Chapter 11 Cases are supported by up to $8 million of new money through a senior and junior post-petition financing facilities, which also includes a dollar-for-dollar roll-up of approximately $2 million of the pre-petition bridge financing from the lenders (the "**DIP Facilities**"). The DIP Facilities will provide the Debtors with sufficient liquidity to prosecute these Chapter 11 Cases, confirm and consummate the Plan, and support ongoing operations for the Debtors' remaining seven (7) Schools. The RSA contemplates a case timeline that will effectuate the value-maximizing Plan by September 30, 2025.

12. The RSA parties signed support these Chapter 11 Cases based on the belief that a reorganization of the Debtors' remaining business will continue the Debtors' mission of

providing the best early childhood education to students and families throughout the United States, whether utilizing the Debtors' current platform or modifying or supplementing that platform with new educational programing. Without the RSA and the DIP Facilities, the Debtors would have been required to liquidate under a Chapter 7 bankruptcy – a disorganized process that would not maximize value for the Debtors' creditors.

II.
BACKGROUND

A. Overview of the Debtors

13. HGE was founded in 2016 by a team of educators and business leaders, who had spent their early careers dedicated to creating and scaling LePort Education Inc., a high-quality, high-fidelity Montessori school network headquartered in Southern California. Mr. Girn founded and led the Debtors as their President and Chief Executive Officer. For many years the team devoted itself to developing, testing, refining, and putting into practice the resources, systems, infrastructure, and pedagogical leadership required to achieve Montessori "at scale," and created a network of schools across the United States. HGE operated its Montessori schools under the Guidepost brand – a brand synonymous with cultivating independent children to "live a life, fully lived."

14. The Debtors' mission was to modernize and mainstream the Montessori education movement. In addition to owning and operating Montessori schools (the "**Schools**"), the Debtors provided accredited teacher training and licensed content to other Montessori schools. In addition, in 2020, HGE acquired the Altitude platform, a learning management system that HGE believed could be used to operate Guidepost classrooms across the network. Following rapid expansion as the U.S. emerged from COVID-19 lockdowns, the Debtors offered an end-to-end experience that covered the entire lifecycle of a family at school—virtually and at home—from

birth through secondary education, enabled by next-gen, accredited Montessori instruction and programming.

15. Following the early success of the schools in the United States, HGE sought to expand its mission, dedication to education, and Montessori platform to China, Canada, and countries in Europe. This foreign expansion began in 2019 through the opening of wholly owned schools (the "**Foreign Schools**") in Hong Kong and mainland China and the formation of strategic partnerships with parties that wanted to utilize HGE's brand, programming, and pedagogy.

16. By the fall of 2024, the Debtors were the largest owner and operator of Montessori schools in the world with over 150 schools in operations and plans for the construction and opening of dozens more schools. These schools were located across the United States, with locations in, among other states, Texas, North Carolina, California, New York, New Jersey, Illinois, Massachusetts, Washington, Maryland, Florida, Michigan, Alabama, Indiana, Ohio, Arizona, Kansas, Missouri, and Virginia. In addition to its core campus network, the Debtors offered virtual school, home school and teacher training, and also licensed its content to independent school partners. However, and as discussed herein, the Debtors owned and operated seven (7) of the Schools as of the Petition Date and the Debtors and 2HR are discussing the future of those seven (7) Schools.

B. The Debtors' Corporate Structure and the Schools

17. The Debtors operated the Schools through various structures – all managed by centralized operations at HGE. HGE is the ultimate corporate parent company of the Debtors. HGE owned, directly or indirectly, numerous Debtor and non-debtor subsidiaries that were utilized to operate and/or own the Debtors' Schools and accredited training programs. As of the Petition Date, HGE owns and operates seven (7) Schools. For the convenience of the Court and

all parties in interest, the Debtors' organizational structure and respective ownership percentage of the various Debtor and non-debtor subsidiaries is set forth in the chart attached hereto as **Exhibit A**.

18. Specifically, the Debtors' primary business was owning and operating the Schools. The Schools were either wholly owned by Guidepost A or were owned by other subsidiary entities (the "**School Subsidiaries**"). The School Subsidiaries were established to own, manage, and/or operate Schools in selected markets in the United States. The School Subsidiaries are either wholly owned by Guidepost A or were majority-owned by Guidepost A with the minority owners consisting of limited interests owned by non-U.S. person investors ("**EB-5 Investors**") under the Employment Based Immigration Preference program, known as "EB-5" (the "**EB-5 Program**"). The Debtors' EB-5 Program is discussed herein in more detail.

19. Further, the Debtors owned, operated, and managed their accredited training programs at Prepared Montessorian LLC ("**Prepared Montessorian**") and Prepared Montessorian TT LLC ("**Prepared TT**"),[5] Prepared Montessorian's former wholly owned subsidiary. The Debtors were known for their pedagogy and innovative Montessori programming that was utilized by Montessori educators within and outside of the Schools.

20. In furtherance of their mission, the Debtors offered two Montessori programs and brands: the Guidepost Montessori brand for children in their early years (generally infant through pre-kindergarten) and Guidepost Academy for children and young adolescents (generally grades kindergarten through eighth grade). The Debtors' primary focus, however, was the early childhood education space.

[5] Prepared TT is not a Debtor in these Chapter 11 Cases.

21. In 2016 and 2017, the Debtors started with a small number of Schools and at the end of each calendar year, maintained the following number of Schools:

Year Ending	Number of Schools
2018	12
2019	27
2020	60
2021	81
2022	101
2023	132
2024	150
Petition Date	7

22. The Debtors' growth and the funding to achieve such growth is discussed in more detail herein.

III.
CAPITAL STRUCTURE

A. Funded Debt Structure

23. Prior to the Petition Date, the Debtors entered into various financing arrangements to funds the Debtors' Schools and general operations. As of the Petition Date and following the Foreclosures (which are discussed in detail in Section V), the Debtors maintained the following funded debt obligations:

Debt	Approx. Amount Outstanding[6]
Secured Funded Debt	
Bridge CN-3 Notes	$4,800,000
WTI Loan Agreements	$4,680,970
CN Notes	$117,837,932
Total Secured Funded Debt	**$127,318,902**

[6] The Approximate Amount Outstanding reflects the estimated amount outstanding as of the Petition Date according to the Debtors' books and records. These numbers are a summary and are not intended to reflect the actual amounts outstanding as of the Petition Date. The Debtors continue to reconcile their books and records and reserve all rights as to the correct amounts of these funded debt obligations.

Debt	Approx. Amount Outstanding[6]
Unsecured Funded Debt	
Learn Fund XXXVII Promissory Note	$410,350
NRTC Promissory Note	$289,833
Yu FICB Promissory Notes	$1,182,387
YuATI Promissory Notes	$2,200,000
YuHGEA Loan Agreement	$57,424
Yu Capital Loan	$327,858
LFI Unsecured Notes	$12,454,566
Total Unsecured Funded Debt	**$16,922,418**
Total Funded Debt	**$144,241,320**

i. Secured WTI Loans

24. HGE, Guidepost A, Prepared Montessorian, Prepared TT, and Terra Firma Services LLC, ("**Terra Firma**," and with HGE, Guidepost A, Prepared Montessorian, and Prepared TT, the "**WTI Borrowers**") are parties to several prepetition financing arrangements with Venture Lending & Leasing IX, Inc., ("**Fund IX**") and WTI Fund X, Inc., ("**Fund X**" together with Fund IX, "**WTI**"). Specifically, WTI and the WTI Borrowers entered into (a) the Loan and Secured Agreement, dated February 19, 2021, by and between Fund IX and the Borrowers in the original principal amount of $12 million (as may have been amended, supplemented, restated, and modified from time to time, the "**Fund IX Loan Agreement**"); (b) that certain Loan and Security Agreement, dated as of November 8, 2023, between Fund X and the WTI Borrowers in the original principal amount of $15 million (as may have been amended, supplemented, restated, and modified from time to time, the "**Fund X Loan Agreement**," and with the Fund IX Loan Agreement, the "**WTI Loan Agreements**").

25. To secure the WTI Borrowers' obligations under the WTI Loan Agreements, each Borrower granted to WTI a blanket security interests in substantially all of such WTI Borrowers'

personal property assets, including certain intellectual property owned by HGE and Terra Firma (collectively, the "**WTI Collateral**"). WTI's security interests in the WTI Collateral were perfected by: (a) a UCC-1 Financing Statement with the Delaware Department of State on February 22, 2021, as file number 20211409706; (b) a UCC-1 Financing Statement with the Delaware Department of State on November 8, 2023, as file number 20237621211; (c) a UCC-1 Financing Statement with the Delaware Department of State on May 10, 2024, as file number 20243148184; (d) that Intellectual Property Security Agreement, dated as of February 19, 2021, between HGE and Fund IX, with such recordation located at (i) Reel 055418 Frame 0170 covering the patents of HGE described therein and (ii) Reel 7226 Frame 0223 covering the trademarks of HGE described therein; (e) that certain Intellectual Property Security Agreement, dated as of February 19, 2021, between Terra Firma and Fund IX, with such recordation located at Reel 7226 Frame 0360 covering the trademark of Terra Firma described therein; (f) that certain Intellectual Property Security Agreement, dated as of November 8, 2023, between HGE and Fund X, with such recordation located at (i) Reel 065514 Frame 0203 covering the patent of HGE described therein and (ii) Reel 8254 Frame 0751 covering the trademarks of HGE described therein; and (g) that certain Intellectual Property Security Agreement, dated as of November 8, 2023, between Terra Firma and Fund X, with such recordation located at Reel 8254 Frame 0780 covering the trademark of Terra Firma.

26. As such, Fund IX and Fund X were secured by substantially all of the property of the WTI Borrowers, subject to certain perfected security interests in specific assets held by other secured creditors. Pursuant to that Intercreditor Agreement, dated November 8, 2023, between Fund IX and Fund X, the parties agreed that the liens of Fund IX and Fund X shall be of equal

rank and priority and all of the rights, interests, and obligations under the WTI Loan Agreements and related loan documents shall be shared by Fund IX and Fund X pro rata.

27. As of the Petition Date and following the Foreclosures, WTI maintains a perfected, secured claim against the WTI Borrowers in the approximate amount of $4,680,970 (due to the fact that WTI did not foreclose on all of the WTI Collateral), broken out as follows:

Loan Agreement	Approximate Amount Outstanding
Fund IX Loan Agreement	$153,801
Fund X Loan Agreement	$4,527.169
Total	**$4,680,970**

ii. Secured CN Notes

28. To further fund the Debtors' Schools and business operations, the Debtors entered into that Note Purchase Notice and Note Purchase Agreement, dated May 31, 2024 (as may have been amended, supplemented, restated, and modified from time to time, the "**NPA**") whereby the Debtors were authorized to issue and sell one or more promissory notes in a first series (the "**CN-1 Notes**"), one or more promissory notes in a second series (the "**CN-2 Notes**"), and one or more promissory notes in a third series (the "**CN-3 Notes**," and with the CN-1 Notes and the CN-2 Notes, the "**CN Notes**"). The CN Notes are secured by a blanket lien on all HGE assets (the "**CN Notes Collateral**") pursuant to the Security Agreement, dated May 31, 2024 between HGE and Learn Capital Venture Partners IV, L.P., the Collateral Agent for all notes issued under the NPA (the "**NPA Collateral Agent**"), and any security interests in the CN Notes Collateral (other than as expressly provided for the Bridge CN-3 Notes (as defined below)) are expressly subordinated to WTI's liens in the CN Notes Collateral. The NPA Collateral Agent perfected the CN Notes security interest in the CN Notes Collateral pursuant to that UCC-1

Financing Statement with the Delaware Department of State on May 31, 2024, as file number 20243664982.

29. Upon an event of repayment of the CN Notes, the NPA provides that holders of the CN-3 Notes are entitled to receive a recovery in full before any payment may be made to holders of the CN-2 Notes and CN-1 Notes. Once all holders CN-3 Notes have been repaid in full, holders of CN-2 Notes are then entity to receive a recovery in full before any payment may be made to holders of CN-1 Notes.

30. Pursuant to the NPA, the CN Notes convert into Conversion Shares[7] upon the first to occur of (a) the consent of the Majority Note Holders[8] or (b) the date that is four months following the date of the Initial Closing (provided, that (i) such date may be extended two times by up to three months each and/or (ii) such conversion may be waived entirely, in each case, with the consent and at the sole discretion of the Majority Note Holders). Learn Capital, and its affiliated entities, are the Majority Note Holders for the CN Notes and have waived any conversion of the CN Notes into the Conversion Shares.

31. As of the Petition Date, there is approximately $43,014,365 in CN-3 Notes, $41,304,320, in CN-2 Notes, and $33,566,465 in CN-1 Notes outstanding, held by the following holders:

Lender	Class	Approximate Principal Amount
Learn Capital Venture Partners III, L.P., on its own behalf and as nominee for Learn Capital Venture Partners IIIA, L.P.	CN-1 Note	$1,525,938

[7] "Conversion Shares" means (i) with respect to the CN-1 Notes, the Series E-1 Preferred Stock, (ii) with respect to the CN-2 Notes, the Series E-2 Preferred Stock, and (iii) with respect to the CN-3 Notes, the Series E-3 Preferred Stock

[8] "Majority Note Holders" means the holders of majority in interest of the aggregate principal amount of the CN Notes then outstanding.

Lender	Class	Approximate Principal Amount
Learn Capital Venture Partners IV, L.P., on its own and as nominee for Learn Capital Venture Partners IV-US, L.P.	CN-1 Note	$1,333,141[9]
Learn Capital Fund V Growth, L.P.	CN-1 Note	$2,055,391[10]
Previously Existing Convertible Notes	CN-1 Notes	$28,651,995[11]
Learn Capital Venture Partners III, L.P., on its own behalf and as nominee for Learn Capital Venture Partners IIIA, L.P.	CN-2 Note	$6,094,549[12]
Learn Capital Fund V Growth, L.P.	CN-2 Note	$30,186,659[13]

[9] This amount consists of the reclassification of that certain Subordinated Unsecured Promissory, dated February 22, 2023, between Learn Capital Venture Partners III, L.P. and HGE in the amount of $1,333,141.27.

[10] This amount consists of the reclassification of (a) that certain Subordinated Unsecured Promissory, dated December 5, 2022, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $1,029,898.03 and (b) that certain Subordinated Unsecured Promissory, dated February 22, 2023, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $1,025,493.29.

[11] Pursuant to the Closing Conditions to Note Purchase Agreement and Series E Financing, dated June 13, 2024 (the "**Closing Conditions Agreement**"), "all existing convertible notes outstanding … will be cancelled, exchanged or amended to CN-1 Notes…" At the time of the Closing Conditions Agreement, there were approximately fifty-seven (57) convertible notes outstanding, which were converted into the CN-1 Notes. Many of these notes were not issued new CN-1 Notes and the Debtors tracked and recognized such notes as CN-1 Notes.

[12] This amount consists of the reclassification of: (a) $1,018,064.98 from a Subordinated Unsecured Promissory, dated July 6, 2023, between Learn Capital Venture Partners III, L.P. and HGE; (b) $3,048,897.08 from a Subordinated Unsecured Promissory, dated August 7, 2023, between Learn Capital Venture Partners III, L.P. and HE; (c) $1,014,591.18 from a Subordinated Unsecured Promissory, dated September 7, 2023, between Learn Capital Venture Partners III, L.P. and HGE; and (d) $1,012,996.12 from a Subordinated Unsecured Promissory, dated October 6, 2023, between Learn Capital Venture Partners III, L.P. and HGE.

[13] Of this amount, $5,320,868.44 will be credited toward the satisfaction of the Pro Rata Share of Learn Capital Venture Partners IV, L.P. Further, this amount consists of the reclassification of: (a) that certain Subordinated Unsecured Promissory, dated November 18, 2022, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $4,123,393.44; (b) that certain Subordinated Unsecured Promissory, dated December 21, 2022, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $4,116,017.62; (c) that certain Subordinated Unsecured Promissory, dated January 23, 2023, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $3,595,073.13; (d) that certain Subordinated Unsecured Promissory, dated January 30, 2023, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $513,386.87; (e) that certain Subordinated Unsecured Promissory, dated March 8, 2023, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $1,332,129.06; (f) that certain Subordinated Unsecured Promissory, dated March 22, 2023, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $4,812,502.19; (g) that certain Subordinated Unsecured Promissory, dated May 23, 2023, between Learn Capital Venture Partners IV, L.P. and HGE in the amount of $1,020,498.17; (h) that certain Subordinated Unsecured Promissory, dated May 30, 2023, between Learn Capital Venture Partners IV, L.P. and HGE in the amount of $1,020,110.68; (i) that certain Subordinated Unsecured Promissory, dated June 21, 2023, between Learn Capital Venture Partners IV, L.P. and HGE in the amount of $3,566,128.38; (j) that certain Subordinated Unsecured Promissory, dated June 29, 2023, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $1,018,451.69; (k) that certain Subordinated Unsecured Promissory, dated September 7, 2023, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $2,536,477.96; and (l) that certain Subordinated Unsecured Promissory, dated October 6, 2023, between Learn Capital Fund V Growth, L.P. and HGE in the amount of $2,532,490.31.

Lender	Class	Approximate Principal Amount
Learn Capital Venture Partners IV, L.P., on its own and as nominee for Learn Capital Venture Partners IV-US, L.P.	CN-2 Note	$5,023,111[14]
Learn Capital Venture Partners III, L.P., on its own behalf and as nominee for Learn Capital Venture Partners IIIA, L.P.	CN-3 Note	$2,000,000
Learn Capital IV Special Opportunities XI, LLC	CN-3 Note	$18,536,514[15]
Venn Growth Partners HGE LP	CN-3 Note	$1,000,000
Branch Hill Capital, LLC	CN-3 Note	$430,020
Nimble Ventures, LLC	CN-3 Note	$531,040
Venn Growth GP Limited	CN-3 Note	$4,197,523[16]
Ramandeep Girn	CN-3 Note	$3,069,031[17]
Learn Capital Special Opportunities Fund XVIII, L.P.	CN-3 Note	$5,300,000
HEAL Partners International Fund 1 LP	CN-3 Note	$380,503
HEAL Partners Australia Fund 1	CN-3 Note	$1,619,417
2HR Learning, Inc.	CN-3 Note	$5,000,000
Ramandeep Girn	CN-3 Note	$903,100[18]
Total Approximate Principal Amount		**$117,837,932**

[14] This amount consists of the reclassification of that certain Subordinated Unsecured Promissory, dated March 7, 2024, between Learn Capital Venture Partners IV, L.P. and HGE in the amount of $5,023,111.10.

[15] Certain of this amount consists of a reclassification of: (a) that certain Subordinated Unsecured Promissory, dated April 2, 2024, between Learn Capital IV Special Opportunities XI, LLC and HGE in the amount of $1,003,206.10; (b) that certain Subordinated Unsecured Promissory, dated April 2, 2024, between Learn Capital IV Special Opportunities XI, LLC and HGE in the amount of $5,016,030.51; (c) that certain Subordinated Unsecured Promissory, dated April 8, 2024, between Learn Capital IV Special Opportunities XI, LLC and HGE in the amount of $6,017,277.53; and (d) that certain Loan Agreement & Promissory Note, dated June 7, 2024, between Learn Capital IV Special Opportunities XI, LLC and HGE in the amount of $4,000,000.

[16] Certain of this amount consists of the reclassification of that certain Loan Agreement and Promissory Note, dated June 10, 2024 between Venn Growth GP Limited and HGE in the amount of $750,000.

[17] This amount consists of the reclassification of that certain Note Redemption Agreement dated June 11, 2024 between Guidepost A, Ramandeep Singh Girn, and Rebecca Knapp Girn, and that certain promissory note dated June 30, 2024, issued to Ramandeep Singh Girn in the amount of $3,036,031.53.

[18] This CN-3 Note was issued to Mr. Girn on February 2, 2025 and is the reclassification of that certain unsecured Loan Agreement & Promissory Note, dated June 30, 2024, between Ramandeep Girn and Guidepost A LLC in the amount of $903,100.69 into a secured CN-3 Note.

iii. Secured Bridge CN-3 Loans

32. Beginning on and after January 15, 2025, the Debtors and certain lenders entered into the series CN-3 convertible promissory notes (the "**Bridge CN-3 Notes**") in the aggregate principal amount of $4,800,000 (the "**Bridge CN-3 Loans**"), plus interest, fees and costs, **and** including any premiums, expenses, indemnity, and reimbursement obligations accrued thereunder and all other fees and expenses (including fees and expenses of attorneys and advisors) as provided therein, issued pursuant to the NPA. The Bridge CN-3 Notes are collateralized by a priming lien over the WTI Loan Agreements in the principal amount of up to $5,000,000, in favor of the NPA Collateral Agent. WTI consented to this treatment pursuant to that Closing Conditions to Note Purchase Agreement and Series E Financing #2, effective February 5, 2025, between HGE, WTI, Learn Capital, Learn Capital Special Opportunities Fund XXXVII, LLC, and 2HR Learning, Inc.

33. As of the Petition Date, $4,800,000 of Bridge CN-3 Notes remained outstanding and are broken out by the Lenders, as follows:

Lender	Amount
Ramandeep Girn	$500,000
Learn Capital Venture Partners III, L.P.	$2,300,000
2HR Learning, Inc.	$1,000,000
Learn Capital IV Special Opportunities X, LLC	$1,000,000
Total	**$4,800,000**

iv. Unsecured Learn Capital Debt

34. Learn Capital Special Opportunities Fund XXXVII LLC ("**Learn Fund XXXVII**") and HGE, Guidepost FIC A LLC, Guidepost FIC B LLC, Guidepost FIC C LLC, HGE FIC D LLC, HGE FIC E LLC, HGE F LLC, HGE FIC G LLC, HGE FIC I

LLC, HGE FIC L LLC, HGE FIC M LLC, HGE FIC N LLC, Guidepost The Woodlands LLC, Guidepost Goodyear LLC, and LePort Emeryville LLC, as debtors (collectively, the "**Learn Borrowers**") are party to that Second Amended and Restated Secured Convertible Promissory Note, dated March 13, 2025 (as the same has been amended, supplemented, restated and otherwise modified from time to time, the "**Learn Fund XXXVII Promissory Note**"), in the original principal amount of $3,800,000.00. The Learn Fund XXXVII Promissory Note is secured by that Second Amended and Restated Security Agreement, dated March 13, 2025, between Learn Fund XXXVII and the Learn Borrowers. Prior to foreclosure, the Learn Fund XXXVII Promissory Note was secured, up to the secured amount for each School set forth in the Learn Fund XXXVII Promissory Note, by a first lien security interest in substantially all of the assets of the following Schools (the "**Learn Fund XXXVII Collateral**"):

Borrower	School	Secured Amount
Guidepost FIC A LLC	Guidepost Montessori at Spruce Tree	$130,000
Guidepost FIC B LLC	Guidepost Montessori at Timber Ridge	$80,000
Guidepost FIC B LLC	Guidepost Montessori at Wicker Park	$20,000
Guidepost FIC B LLC	Guidepost Montessori at Foothill Ranch	$20,000
Guidepost FIC C LLC	Guidepost Montessori at Copper Hill	$20,000
Guidepost Goodyear LLC	Guidepost Montessori at Goodyear	$20,000
Guidepost The Woodlands LLC	Guidepost Montessori at The Woodlands	$20,000
HGE FIC D LLC	Guidepost Montessori at Flower Mound	$20,000
HGE FIC D LLC	Guidepost Montessori at Magnificent Mile	$70,000
HGE FIC E LLC	Guidepost Montessori at Hollywood Beach	$20,000
HGE FIC E LLC	Guidepost Montessori at Peoria	$2,400,000
HGE FIC F LLC	Guidepost Montessori at Plum Canyon	$20,000
HGE FIC G LLC	Guidepost Montessori at Laurel Oak	$30,000
HGE FIC G LLC	Guidepost Montessori at Mahwah	$30,000
HGE FIC I LLC	Guidepost Montessori at Burr Ridge	$20,000
HGE FIC I LLC	Guidepost Montessori at Deerbrook	$70,000

Borrower	School	Secured Amount
HGE FIC I LLC	Guidepost Montessori at Downtown Naperville	$20,000
HGE FIC I LLC	Guidepost Montessori at Evanston	$70,000
HGE FIC I LLC	Guidepost Montessori at Hollywood Beach East	$20,000
HGE FIC I LLC	Guidepost Montessori at Palm Beach Gardens	$70,000
HGE FIC I LLC	Guidepost Montessori at Baymeadows	$20,000
HGE FIC L LLC	Guidepost Montessori at Kendall Park	$20,000
HGE FIC L LLC	Guidepost Montessori at Paradise Valley	$30,000
HGE FIC L LLC	Guidepost Montessori at Downtown Boston	$20,000
HGE FIC L LLC	Guidepost Montessori at Legacy	$20,000
HGE FIC L LLC	Guidepost Montessori at Old Town	$30,000
HGE FIC L LLC	Guidepost Montessori at Princeton Meadows	$20,000
HGE FIC L LLC	Guidepost Montessori at Lynnwood	$30,000
HGE FIC L LLC	Guidepost Montessori at San Rafael	$20,000
HGE FIC M LLC	Guidepost Montessori at Downers Grove	$20,000
HGE FIC M LLC	Guidepost Montessori at Leavenworth	$20,000
HGE FIC M LLC	Guidepost Montessori at Celebration Park	$20,000
HGE FIC N LLC	Guidepost Montessori at Kent	$20,000
HGE FIC N LLC	Guidepost Montessori at North Wales	$20,000
LePort Emeryville LLC	Guidepost Montessori at Emeryville	$320,000

35. Learn Fund XXXVII's security interests in the Learn Fund XXXVII Collateral were perfected by UCC-1 Financing Statements filed with the Delaware Department of State on March 6, 2025, as File Numbers: 20251574091, 20251573606, 20251573259, 20251574182, 20251573929, 20251573663, 20251572954, 20251573861, 20251574505, 20251573655, 20251573317, 20251573093, and 20251574174 (as amended on March 17, 2025 by Amendment No. 20251830410). As of the Petition Date, approximately $419,351 remains outstanding under the Learn Fund XXXVII Promissory Note, which the Debtors consider unsecured due to either the Foreclosures or subsequent sale of the Learn Fund XXXVII Collateral.

v. Yu Capital Loans

36. Yu Capital, LLC ("**Yu Capital**") and its affiliates entered into a number of project specific loans with the Debtors that were secured by specific assets, which Yu Capital or its affiliates foreclosed upon. *See* Section V. As such, the Debtors consider all of the loans between the Debtors and Yu Capital and its affiliates to be unsecured.

a. YuHGE A Loan

37. Guidepost A and YuHGE A LLC ("**YuHGE A**") are party to that Amended and Restated Loan Agreement, dated March 22, 2018, in the original principal amount of $1,000,000 (as amended and supplemented from time to time, the "**YuHGE A Loan**"), secured by that Pledge and Security Agreement between Guidepost A and YuHGE A, and guaranteed by HGE. The YuHGE A Loan was secured by a first priority security interest in Guidepost A's 92.5% equity interest in Guidepost FIC A LLC, an owner of two Schools – Prosperity and Spruce Tree (the "**YuHGE A Collateral**"). YuHGE A perfected its security interest in the YuHGE A Collateral pursuant to that UCC-1 Financing Statement with the Delaware Department of State on February 29, 2024 (as amended on March 27, 2025), as file number 20241354040. As of the Petition Date, approximately $57,425 remains outstanding on the YuHGE A Loan, which the Debtors consider to be unsecured due to the foreclosure of the YuHGE A Collateral.

b. YuATI Loan

38. Guidepost A and YuATI LLC ("**YuATI**") are party to that Secured Promissory Notes in the aggregate principal amount of $2,200,000 (the "**YuATI Loan**"), secured by that Pledge and Security Agreement Guidepost A and YuATI. The YuATI Loan was secured by a first priority security interest in the Academy of Thought and Industry – San Francisco Campus and the Academy of Thought and Industry – Austin Campus (the "**YuATI Collateral**"). YuATI perfected its security interest in the YuATI Collateral pursuant to that UCC-1 Financing

Statement with the Delaware Department of State on February 29, 2024, as file number 20241354321.

39. Both Schools that are the YuATI Collateral were closed well before the Petition Date. As such, the Debtors consider the YuATI Loan unsecured. As of the Petition Date, at least $2,200,000 remains outstanding on the YuATI Loan.

c. YuFIC B Loan

40. Guidepost A and YuFIC B, LLC ("**YuFIC B**") are party to that Secured Promissory Note, dated December 5, 2021, in the original principal amount of $2,000,000 (the "**YuFIC B Loan**"), secured by that Pledge and Security Agreement Guidepost A and YuFIC B. The YuFIC B Loan was secured by a first priority security interest in the Eldorado School (the "**YuFIC B Collateral**"). YuFIC B perfected its security interest in the YuFIC B Collateral pursuant to that UCC-1 Financing Statement with the Delaware Department of State on February 29, 2024, as file number 20241354180. As of the Petition Date, approximately $1,182,387 remains outstanding on the YuFIC B Loan, which the Debtors consider to be unsecured due to the foreclosure of the YuFIC B Collateral.

d. NRTC Loan

41. Guidepost A and NTRC Equity Partners, LLC ("**NTRC**") are party to that Secured Promissory Note, dated July 17, 2023, in the original principal amount of $4,000,000 (the "**NTRC Loan**"), secured by that Pledge and Security Agreement Guidepost A and NTRC. The NTRC Loan was secured by a first priority security interest in the Bee Cave School, the Brushy Creek School, the Round Rock School, and the Westlake School (the "**NRTC Collateral**"). NRTC perfected its security interest in the NRTC Collateral pursuant to that UCC-1 Financing Statement with the Delaware Department of State on February 29, 2024, as file number 20241354305. As of the Petition Date, approximately $289,833 remains outstanding

on the NRTC Loan, which the Debtors consider to be unsecured due to the foreclosure of the NRTC Collateral.

e. Yu Capital Loan

42. Guidepost A and Yu Capital are party to that Secured Promissory Note, dated January 3, 2025, in the original principal amount of $441,913 (the "**Yu Capital Loan**"), secured by that Pledge and Security Agreement between Guidepost A and Yu Capital, and guaranteed by HGE. The Yu Capital Loan was secured by a security interest in the NTRC Collateral and the YuFIC B Collateral (the "**Yu Capital Collateral**"). Yu Capital perfected its security interest in the Yu Capital Collateral pursuant to that UCC-1 Financing Statement with the Delaware Department of State on January 8, 2025, as file number 20250130077. As of the Petition Date, approximately $327,858.63 remains outstanding on the Yu Capital Loan, which the Debtors consider to be unsecured due to the fact that the Yu Capital Collateral was foreclosed upon.

vi. <u>Unsecured LFI Notes</u>

43. Guidepost A and Guidepost Financial Partner, LLC ("**LFI**") entered into certain unsecured promissory notes (as the same has been amended, supplemented, restated and otherwise modified from time to time, the "**LFI Notes**"). As of the Petition Date, there is approximately $12,454,566 outstanding under the LFI Notes. The LFI Notes are unsecured loans that were utilized by Guidepost A to fund the startup costs and rental security deposits for certain Schools (the "**LFI Schools**").[19] Pursuant to the LFI Notes, if the LFI Schools achieved a certain level of profitability, then Guidepost A was required to pay a percentage of such profits to LFI (the "**LFI Profit Share**"). As of the Petition Date, the Debtors only made limited LFI Profit Share payments to LFI.

[19] The "LFI Schools" consist of the following Schools: Katy, Parker, Schaumburg, Evanston, Briarwood (Deerbrook), Edgewater, Champlin, and Downers Grove.

44. As of the Petition Date, there is approximately $12.4 million outstanding under the LFI Notes.

B. HGE Equity Structure

45. The Debtors have also utilized several classes of equity as sources of cash flow to fund operations.

a. Common Stock

46. HGE is authorized to issue 90 million shares of common stock at $0.00001 par value per share, consisting of 80 million shares of Class A common stock ("**Class A**") and 10,000,000 shares of Class B common stock ("**Class B**").[20] As of the Petition Date, there are approximately 22,980,559 Class A shares and 10,000,000 Class B shares issued and outstanding.

b. Preferred Stock

47. HGE is authorized to issue 9 million shares of Series Seed Preferred Stock ("**Series Seed**"), 12 million shares of Series B Preferred Stock ("**Series B**"), 15 million shares of Series C Preferred Stock ("**Series C**"), and 12 million shares of Series D Preferred Stock ("**Series D**"). All classes of preferred stock have a par value of $0.00001. As of the Petition Date, there are approximately 8,671,641 Series Seed, 3,830,656 Series B, 10,601,355 Series C, and 8,781,030 Series D shares issued and outstanding

c. Common Stock and Preferred Stock Rights

48. Each holder of a Class A share is entitled to one vote on all matters subject to vote and each holder of a Class B share is entitled to ten votes on each matter subject to vote. Dividends are at the discretion of the Board but may not be declared without both Class A and Class B sharing in the dividend equally. Each share of Class B, at the option of the holder, may at any time be converted into one fully paid and nonassessable share of Class A.

[20] Learn Capital, Mr. Girn, and Venn own more than five percent (5%) of the equity in HGE.

49. With the exception of dividends on shares of Class A common stock payable in shares of Class A common stock, no dividends can be declared to the common stockholders without the holders of preferred stock sharing equally in the dividend. Each holder of outstanding shares of preferred stock is entitled to cast the number of votes equal to the number of whole shares of Class A common stock into which the shares of preferred stock held by such holder are convertible as of the record date. In general, preferred stockholders vote together with the holders of common stock as a single class on an as-converted basis.

50. Each share of preferred shares may be converted, at the option of a majority interest in such series without the payment of additional considerations, into the number of fully paid and nonassessable shares of common Class A as is determined by dividing the original issue price for such series of preferred stock by the conversion price in effect the time of conversion. Original issue price means $0.06 per share for the Series Seed, $2.566879 per share for Series B, $2.8606 for Series C, and $4.275758 for Series D. Conversion price is the original issue price pertaining to such series of preferred stock. The conversion rate is subject to adjustments to reflect stock dividends, stock splits, and other events. Further, preferred stock shares are not subject to redemption from HGE.

51. For distributions of assets upon liquidation, each series of preferred shares have a 2x liquidation preference and rank senior to Class A and Class B common shares. Dividends and distributions of assets upon liquidation will be paid to preferred shareholders based on the conversion formula as if the holder's shares had been converted into Class A common stock.

C. Subsidiary Equity Structure

52. As mentioned above, the School Subsidiaries are either wholly owned by Guidepost A or majority-owned by Guidepost A with the minority owners consisting of the EB-5

Investors. Regardless of ownership structure, HGE was the named "Manager" for each of the School Subsidiaries with broad power and authority.

53. Pursuant to the EB-5 Program, EB-5 Investors may be able to gain permanent residence in the United States by investing the required minimum amount of capital in a domestic commercial enterprise that will create a specified minimum number of full-time jobs.[21] The Debtors' EB-5 Program was related to the opening of specific Schools and the job creation coming from those Schools. Through the EB-5 Program and from 2017 to the Petition Date, the Debtors raised approximately $50 million from EB-5 Investors, with the proceeds are being used for general purposes.

54. The Debtors' EB-5 Program is generally split into two distinct groups: (a) EB-5 Investors that designated Yu Capital as their representative and "Associate Manager" (the "**Yu Capital EB-5 Investors**") for those EB-5 School Subsidiaries and (b) EB-5 Investors that designated EB5AN Affiliate Network, LLC ("**EB5AN**") as their representative and "Special Manager" (the "**EB5AN EB-5 Investors**") for those EB-5 School Subsidiaries.[22] Yu Capital EB-5 Investors maintained a Series B membership interest in their respective EB-5 School Subsidiaries and EB5AN EB-5 Investors maintained a Class B membership interest in their respective EB-5 School Subsidiaries (collectively, the "**Limited EB-5 Interests**"). The Limited EB-5 Interests provided for limited management and consent rights with respect to the operations

[21] In particular, the following Debtor entities utilized EB-5 Investors: Guidepost FIC B LLC; Guidepost FIC C LLC; HGE FIC D LLC; HGE FIC E LLC; HGE FIC F LLC; HGE FIC G LLC; HGE FIC I LLC; HGE FIC L LLC; HGE FIC M LLC; HGE FIC N LLC; HGE FIC O LLC; HGE FIC P LLC; HGE FIC Q LLC; Guidepost Birmingham LLC; Guidepost Carmel LLC; Guidepost Goodyear LLC; Guidepost Las Colinas LLC; Guidepost Muirfield Village LLC; Guidepost Richardson LLC; Guidepost St Robert LLC; Guidepost The Woodlands LLC; Guidepost Walled Lake LLC; and LePort Emeryville LLC (collectively, the "**EB-5 School Subsidiaries**").

[22] LePort Emeryville LLC also contains EB-5 Investors but such EB-5 Investors do not designate an associate/special manager and do not have any rights requiring their consent to file LePort Emeryville LLC's Chapter 11 Case.

of the EB-5 School Subsidiaries. The Limited EB-5 Interests did, however, provide for a liquidation preference to the Limited EB-5 Interests compared to that of Guidepost A's ownership interests.

55. All required consents to file the EB-5 School Subsidiaries were obtained prior to filing these Chapter 11 Cases.

IV.
SIGNIFICANT PREPETITION EVENTS

56. As noted throughout this Declaration, various factors led to the commencement of these Chapter 11 Cases. Simply put, the Debtors have been unable to maintain and generate sufficient liquidity to fund operations. Since 2020, the Debtors have raised over $335 million in funding through various debt and equity instruments, including EB-5 capital and lease incentives. The Debtors utilized these proceeds for the expansion and opening of the Debtors' Schools, development of their educational platform, and the maintenance of the same.

57. As reflected in the Debtors' financial statements, the Debtors' business has never had positive cash flows from operations – resulting in the continuous need for external funding. In the past year, following a period of significant operational challenges and underperformance relative to budget, the Debtors had very limited sources of external funding. As such, recent cash fundings were from either multiple short-term financing arrangements or the sale of certain School assets.

58. Indeed, as the various efforts to raise third-party capital (or complete the sale of company assets) did not achieve the desired results, the Debtors were continually forced to go back to their current investors and lenders to obtain necessary funding, primarily Learn, which the Debtors' repeatedly sought funding from. In addition to the Debtors repeated reliance on

Learn, the Debtors also obtained funding from CEA, 2HR, and Mr. Girn to meet extremely short-term operating requirements, including payroll and rent.

59. Unfortunately, even with multiple short-term commitments from existing lenders and investors, the Debtors ran out of time and capital necessary to effectuate any transaction or reorganization that would have left the Schools under the Debtors' ownership. Because of this, the Debtors focused their efforts on maintaining as many Schools as a going concern, whether owned by the Debtors, the Debtors' secured lenders, or other operators. For a number of unprofitable Schools, the Debtors worked with their landlords to find new operators to ensure that employees remained employed and students and families could continue to depend on the Schools' continued operations.

A. Financial and Management Issues

i. Negative Financial Performance

60. As outline in the chart below, the Debtors have experienced massive operating losses that significantly outpaced revenues – cumulating in operating losses of over $440 million in the past five years.[23]

Fiscal Year Ending August	Operating Revenues	Operating Expenses	Loss from Operations
2020	$40,514,61	$96,157,925	$(55,643,310)
2021	$81,909,500	$180,879,010	$(98,969,510)
2022	$123,650,999	$230,608,782	$(106,957,783)
2023	$161,597,696	$264,842,110	$(103,244,414)
2024	$192,478,070	$248,423,727	$(55,495,657)
2025 (through April 2025)	$140,256,616	$165,069,516	$(24,812,999)

[23] Recognizing the Debtors' inability to generate operating income, beginning in 2021, the Debtors' auditor began issuing audit opinions that emphasized the Debtors' history of recurring losses, negative working capital, and cash outflows from operations. In the audit opinion for the year ending August 31, 2023, the Debtors' auditor issued a qualified opinion regarding the Debtors' ability to continue as a going concern

Fiscal Year Ending August	Operating Revenues	Operating Expenses	Loss from Operations
Cumulative Loss from Operations			**$(445,123,673)**

61. Indeed, in the fall of 2024, the Debtors operated several Schools that were incurring losses of over $50,000 per month. The Debtors had also committed to a large development pipeline that included over 20 additional campus openings, with projects generally expected to require $1,000,000 or more in future capital to reach breakeven for these planned openings.

62. Exacerbating the School-level losses were the substantial monthly corporate G&A expenses in excess of $2,500,000. Given the fact that the Debtors' operations consumed significantly more cash than they generated, the Debtors undertook a number of restructuring initiatives to improve financial performance, to boost liquidity and right-size their businesses. Ultimately, those initiatives did not yield sufficient financial changes in the necessary timeframe to prevent the Foreclosures and avoid these Chapter 11 Cases.

ii. Board and Management Changes

63. Beginning in 2024 and continuing in 2025 the Debtors experienced significant changes with respect to their Board and management resulting from general disagreements over strategy, growth, capital raising, and leadership. While certain Board directors wanted the Debtors to transition to a mature, stable, and profitable operators, other directors believed the best path forward was continuing the "hyper-growth" strategy that required significant capital to fund expansion. This philosophical disagreement led to a number of changes of the Board and the Debtors' management, resulting in uncertainty regarding the Debtors' future.

b. Officer and Board Changes in 2025

64. At the beginning of 2025, the Board consisted of: Mr. Girn, Greg Mauro ("**Mauro**"), Robert Hutter ("**Hutter**"), Zheng Yu Huang ("**Huang**"), Matthew Bateman ("**Bateman**"), Jack Chorowsky ("**Chorowsky**"), and myself. Chorowsky served as the Board's independent director. As at the beginning of 2025, Mr. Girn served as the Debtors' Chief Executive Officer and President and Ms. Girn served as the Debtors' General Counsel and Secretary. This structure, however, was short-lived due to various resignations and other changes to the Board and officers.

65. On January 31, 2024, Matthew Bateman resigned from the Board and was not replaced by another director. On February 25, 2025, Mr. Girn and Ms. Girn resigned from all of their respective positions as officers and director of the Debtors. The Board elected Mitch Michulka ("**Michulka**"), the Debtors' Chief Financial Officer, and Maris Mendes ("**Mendes**"), the Debtors' Chief Operations Officer, to serve as the Debtors' co-Chief Executive Officers. On March 10, 2025, Chorowsky resigned from his position as independent director and his position remained unfilled until Kirshbaum's appointment. On March 28, 2025, Mauro and Hutter resigned from the Board due to Learn's foreclosure and were not replaced. On March 31, 2025, Huang resigned from the Board. At Mr. Girn's direction, Mr. Girn appointed himself to serve as a director. Mr. Girn then resigned from the Board again on April 4, 2025.

66. On May 18, 2025, at Learn Capital's designation and Venn's approval, Kirshbaum was elected to serve as the Independent Director. As of the Petition Date, the Board consists of myself and the Independent Director, with the Independent Director having authorized the filing of these Chapter 11 Cases.

67. On May 31, 2025, Michulka and Mendes, along with certain of the Debtors' other corporate employees ceased employment for the Debtors and began working for GGE.[24] As HGE did not have any elected officers, the Independent Director asked that I accept, on an interim basis, the delegation of the duties and powers of the President and Secretary for HGE. Effective June 1, 2025, the Independent Director appointed me to serve as HGE's Interim President and Secretary.

B. Failed Prepetition Initiatives to Boost Long-Term Viability

68. While the Board and management issues created governance and strategic challenges, the primary cause of these Chapter 11 Cases is purely the Debtors' inability to obtain funding necessary to satisfy secured debt obligations and pay amounts owed in the ordinary course of business from continuing operations. Based on their financial performance and operational issues, the Debtors' ability to continue tapping external sources for funding became unfeasible. Without sources of capital and with continuing multi-million dollar monthly operating losses, the Debtors accelerated initiatives to lower costs and improve liquidity. These changes, however, did not result in sufficient long-term financing and operational changes that could enable the Debtors to continue as a going concern.

i. <u>Engagement of Investment Bankers</u>

69. In the past three years, the Debtors pursued various financing, transactional, and restructuring opportunities through the engagement of three different investment bankers and marketing efforts led by the Board and Mr. Girn. The Debtors engaged Barclays Capital Inc. ("**Barclays**"), Rothschild & Co US Inc. ("**Rothschild**"), and SC&H Capital ("**SC&H**"), as investment bankers, to pursue various opportunities for the Debtors, including, among other

[24] Michulka, Mendes, and the other corporate employees – who are now employed by GGE – are performing work for the Debtors pursuant to a Management Services Agreement, effective as of June 1, 2025, between GGE and HGE.

things, recapitalization of existing debt; the sale of debt and/or equity instruments; the entry into new debt financing arrangements; a potential sale, merger, or other business and/or strategic combination involving the Debtors. In addition, Learn Capital utilized its relationships with other investment bankers to solicit engagement from potential investors and acquirors.

a. 2024 Capital Raise

70. Specifically, Rothschild was engaged in January 2024 to facilitate an equity raise that was focused on private equity firms (particularly groups with existing education platforms), late-stage growth equity investors, and hybrid capital investors. Rothschild engaged 67 potential investors, which did not lead to any actionable results.

71. Barclays was also retained in January 2024 to focus on new debt funding through outreach to a group of structured debt providers. Barclays engaged 38 total potential investors, with six of those investors executing non-disclosure agreements ("**NDAs**"). Five of those parties then engaged in management meetings and two participated in follow up sessions with the Debtors and their advisors.

72. No actionable results came from the Rothschild and Barclays engagement. While these third parties provided generally positive feedback on the Debtors' brand and educational product, there were numerous cited concerns that prevented outside parties from investing, including, among other things: continuous negative cash flows and questionable path to profitability, excessive rent costs (as discussed below), large balance of debt on the balance sheet, high level costs of G&A expenses, and questions about the Debtors' management. As no third-party financing was available, the Debtors completed an insider-led financing under the NPA.

b. 2025 Capital Raise / Sale

73. In December 2024, the Debtors re-engaged Rothschild to pursue transactions for both controlling and minority equity investors. Rothschild led the marketing process with outreach to 18 financial targets and nine strategic targets. Further, Barclays continued to solicit potential private equity investors for the same opportunities. From these efforts, only one party executed an NDA and no parties engaged in meaningful activities towards consummating an equity transaction. These marketing efforts also did not bring any actionable results for the same reasons as the previous marketing efforts by Rothschild and Barclays.

74. In February 2025, the Debtors then engaged SC&H to focus on a transaction for the sale of substantially all of the Debtors' assets, with a focus on strategic investors, financial sponsors with existing education platforms, and private equity. SC&H was also tasked with seeking debtor-in-possession financing from parties that would serve as a plan sponsor or potential buyer under a section 363 sale under the Bankruptcy Code. SC&H performed initial outreach to 89 financial buyers, 30 strategic buyers, and four high-net worth individuals / family offices. Again, no actionable activity came from SC&H's efforts.

75. While Barclays, Rothschild, and SC&H were performing their marketing efforts, certain members of the Debtors' Board also engaged in direct outreach to select strategic investors through personal relationships and/or prior investments in the Debtors. Following market news that the Debtors were closing certain Schools, a number of strategic investors reached out directly to the Debtors regarding potential acquisition opportunities.

76. For example, in late March 2025, one strategic investor provided a verbal indication of interest for the acquisition of all of the Debtors' schools in Arizona, Illinois, North Carolina, and Virginia for an amount well below WTI's secured debt on those assets. On March 31, 2025 and after WTI's foreclosure on March 22, 2025, another strategic investor

provided a non-binding letter of intent to with a contingent purchase price subject to numerous adjustments that the Company did not find value constructive.

77. Simply put, the Debtors performed numerous thorough marketing processes that yielded no results that the Debtors could pursue. It was only when the Debtors' financial distress became more public that parties became interested. Even then, the proposals received by those interested parties were at fire sale prices and/or with contingencies that raised serious concerns regarding the likelihood of a closing on a potential transaction. Further, **no** party came forward with a proposal that was in excess of secured debt held by WTI or any of the other secured lenders.

ii. Rent Deferrals and Lease Amendments

78. Other than payroll costs for School-based employees, the Debtors' main operating costs are the rental expenses (the "**Rent Costs**") associated with the Schools' leases (the "**Leases**"), which prior to the Foreclosures, had a weighted-average remaining lease term of approximately 16 years. As of April 30, 2025, the Debtors had approximately $610,971,888 of long-term Lease liabilities. Indeed, the Rent Costs were historically more than one-third of the Debtors' operating revenues. For context, competitors in the early childcare education sector typically operate with Rent Costs at closer to 20% of Revenue. The Debtors high Rent Costs reflect: (a) many newer Schools that had not yet ramped to mature levels of operating revenue and (ii) above-market rents, driven by lease incentives (*i.e.*, capital contributions from development partners offered in exchange for higher rents).

Year Ending	Operating Revenues	Rent Costs	Percentage of Rent Costs to Operating Revenues
2020	$40,514,615	$24,439,783	60.3%
2021	$81,909,500	$40,115,318	48.9%
2022	$123,650,999	$49,349,071	39.9%

Year Ending	Operating Revenues	Rent Costs	Percentage of Rent Costs to Operating Revenues
2023	$161,597,696	$63,228,287	39.1%
2024	$192,478,070	$72,096,019	37.5%
2025 (through April 2025)	$140,256,616	$53,879,753	38.4%

79. Recognizing the massive Rent Costs, payment obligations, and the remaining long-term Lease liabilities, the Board executed a unanimous written consent on July 26, 2024 to (a) immediately stop all rent payments for the Leases beginning in August 2024 and (b) direct the Debtors to engage their landlords for the purposes of negotiating a restructuring of the Lease-related payments (the "**Lease Restructuring**"). In September 2024, the Debtors engaged Keen-Summit Capital Partners LLC ("**Keen Summit**") to assist the Debtors with the Lease Restructuring.

80. The Lease Restructuring was a comprehensive and multi-faceted approach that presented landlords multiple options for various amendments to the Leases, including, among other things, rent deferrals, rent abatement, extension of Lease terms, and application of amounts owed to the Debtors under the Lease (*i.e.*, TI budget, startup capital, etc…) towards the unpaid rent. The Debtors' real estate team engaged over 100 landlords to pursue the Lease Restructuring, including the structuring of an entire CRM-like negotiations-management tool to track the various landlord negotiations. The Lease Restructuring was a success in that the Debtors executed approximately 120 Lease amendments – representing the vast majority of the Debtors' Leases. Further, for those Leases that could not be amended to a financially satisfactory agreement, the Debtors worked with the landlords to transition operations to a new tenant.

81. While the Lease Restructuring provided short-term benefits for the Debtors' cash flows, it ultimately was not sufficient to offset ongoing losses. Even with the cash flow savings,

the Debtors were unable to achieve positive cash flow from operations. Further, the rent deferrals were only for a period of time with the deferred rent obligations becoming payable in September 2025 for continuing operations. For dozens of other campuses, including certain leases that modified pursuant to the Lease Restructuring, the Debtors have not been paying rent for months and are in default thereunder.

iii. Other Restructuring Efforts

82. To attempt to find more time to effectuate an out-of-court restructuring, the Debtors also performed the following actions:

a. School Closures - As a result of the Debtors' financial shortcomings and the inability to pay rent at certain Schools, the Debtors were forced to close over fifty (50) Schools in 2025 prior to the Petition Date. In addition to School closures, Debtors have worked with landlords to transfer as many campuses as possible to other operators in an effort to reduce damages for landlords and help ensure stability of childcare for communities.

b. Corporate Reductions in Force – Prior to the Petition Date, the Debtors terminated a large number of corporate employees, reducing monthly G&A spend by over 50%.

c. Retention of Restructuring Professionals – In the year leading up to these Chapter 11 Cases, the Debtors engaged Foley as restructuring counsel; three financial advisors, with Sierra Constellation Partners LLC ("**SCP**") remaining as the Debtors' financial advisors as of the Petition Date; and Kurtzman Carson Consultants, LLC dba Verita Global ("**Verita**") serving as the Debtors' claims and noticing agent and administrative agent for these Chapter 11 Cases.

V.
FORECLOSURES, ASSET SALES, AND POST-FORECLOSURE OPERATIONS

A. Loan Defaults and Foreclosures on Certain Assets

83. As stated above, the Debtors owed a significant amount of secured debt that was collateralized by a number of the Debtors' assets, including, among other things, the Schools, intellectual property, training and teaching programing, and other assets. The Debtors were

simply unable to pay the required payments under the various secured debt obligations – whether they be monthly/quarterly interest payments or the payment of principal upon the term of the debt obligations. As a result, numerous secured lenders declared events of default, pursued their statutory remedies, and executed the Foreclosures on the majority of the Debtors' assets.

84. The Debtors analyzed and investigated potential alternatives to the Foreclosures, including, among other things, obtaining new funding to cure any defaults, negotiating delays to the Foreclosures, and potential transactions that would monetize certain assets. None of these alternatives resulted in any actionable paths for the Debtors. As noted above, the Debtors exhausted their numerous marketing efforts and no parties were interested in providing the Debtors with a significant cash infusion that would delay the Foreclosures.

85. Therefore, the Debtors focused on the path that would: (a) keep as many employees with jobs, (b) allow for as many students and families to continue using the Schools, and (c) continue the Debtors' mission of providing the best Montessori education programming in the United States. While the Debtors would have preferred to lead this path, the reality was that the Debtors were financially unable to continue operations for these Schools and delay the Foreclosures. As such, the Debtors worked with their secured lenders and the Foreclosure Buyers (as defined herein) to ensure that Schools that were foreclosed upon were not impacted by the Foreclosures – ensuring that employees kept their jobs and students and families had Schools to attend.

i. WTI Default and Foreclosure

86. On March 10, 2025, WTI sent the Debtors a Notice of Default under Loan Agreements (the "**WTI Default Notice**") whereby WTI notified the Debtors of defaults under the WTI Loan Documents related to, among other things, the Borrowers' failure to pay necessary principal and interest payments, which the Borrowers failed to pay on December 1, 2024 through

and including March 1, 2025. As a result of the Default Notice, WTI accelerated all obligations and indebtedness under the WTI Loan Agreement and, as of March 10, 2025, requested immediate payment of $27,764,326.34, with $2,317,526.04 owed to Fund IX and $25,445,800.30 owed to Fund X (collectively, the "**WTI Cure Payment**").

87. On March 11, 2025, WTI sent the Debtors and the NPA Collateral Agent a Notice of Notification of Disposition of Collateral advising the Debtors that WTI intended to sell all right, title and interest of the Debtors in and to the WTI Collateral in which WTI has first priority security interests in privately sometime after March 21, 2025. The Debtors investigated options to find funding to pay the WTI Cure Payment and were unable to do so. Specifically, the Debtors were unable to raise funding for the WTI Cure Payment because, among other things: (a) the Debtors' business was continuing to experience multi-million dollar monthly losses, (b) the Debtors already had a complex and large debt structure with multiple levels of secured debt on various assets, (c) the inclusion of EB-5 Investors and the LFI Profit Share that impacted potential profit distributions from the Debtors' operating assets, (d) the Debtors' failed Lease Restructurings and ongoing Rent Costs, and (e) the uncertainty resulting from officer resignations.

88. As a result, on March 22, 2025, WTI foreclosed (the "**WTI Foreclosure**") on certain of the WTI Collateral (the "**WTI Foreclosed Assets**") and, pursuant to a private sale, sold the WTI Foreclosed Assets to GGE pursuant to that Foreclosure Sale Agreement dated March 22, 2025 (the "**WTI Sale Agreement**"). Pursuant to the WTI Sale Agreement, GGE provided consideration of $23,082,335.51 for the acquisition of the WTI Foreclosed Assets, including numerous schools and substantially all of the Debtors' intellectual property, pedagogy,

education and training programing, social media assets, and other assets necessary for the continual operations of the Schools.

89. As WTI did not foreclose on all of the WTI Collateral, WTI maintains a perfected, secured claim against the WTI Borrowers in the amount of $4,680,970.83.

ii. Learn Capital Default and Foreclosure

90. On March 28, 2025, Learn Fund XXXVII delivered a Default Notice (the "**Learn Fund XXXVII Default Notice**") stating that the Learn Borrowers were in default under the Learn Fund XXXVII Promissory Note and related security agreement due to WTI issuing the WTI Default Notice. Learn Fund XXXVII declared the entire unpaid principal and accrued interest under the Learn Fund XXXVII Promissory Note due and payable in an amount not less than $3,820,194.52. Also on March 28, 2025, Learn Fund XXXVII delivered to the Learn Borrowers, Yu Capital, and counsel to EB5AN a Notification of Disposition of Collateral advising the Debtors that Learn Fund XXXVII intended to sell right, title and interest of the Learn Borrowers in and to Learn Fund XXXVII Collateral in which Learn Fund XXXVII has a first priority security interest in privately sometime after April 7, 2025 (the "**Learn Fund XXXVII Disposition Sale**").

91. Through subsequent Notifications of Disposition of Collateral, Learn Fund XXXVII extended the Learn Fund XXXVII Disposition Sale to April 17, 2025. On April 17, 2025, Learn Fund XXXVII deliver a letter to Yu Capital and EB5AN providing an offer to sell the Learn Fund XXXVII Collateral, other than the LePort Emeryville School, for $3,513,465.21, plus accruing interest (the "**Learn Fund XXXVII Sale Offer**"). The Learn Fund XXXVII Sale Offer had a deadline of April 18, 2025. Neither Yu Capital nor EB5AN pursued the Learn Fund XXXVII Sale Offer. The Debtors investigated options to find funding to delay the Learn Fund XXXVII Disposition Sale and were unable to do so. Following the WTI

Foreclosure, which (as referenced above) included the Debtors' intellectual property, pedagogy, education and training programing, social media assets, and other assets necessary for the continual operations of the Schools, there was uncertainty regarding the viability of the Learn Fund XXXVII Collateral – limiting the value of those assets to third parties.

92. On April 23, 2025, Learn Fund XXXVII foreclosed certain of the Learn Fund XXXVII Collateral (the "**Learn Fund XXXVII Foreclosed Assets**") and, pursuant to a private sale, sold the Learn Fund XXXVII Foreclosed Assets to Cosmic Education Americas Limited ("**CEA**"). Learn Fund XXXVII maintains an unsecured claim against the Learn Borrowers in the approximate principal amount of $410,350.

iii. <u>Yu Capital Default and Foreclosure</u>

93. Following the WTI Default Notice and the Learn Fund XXXVII Default Notice, Yu Capital and certain of its affiliates issued their own default notices and pursued a foreclosure and sale of their collateral.

a. YuHGE A Foreclosure

94. The term of the YuHGE A loan ended on June 30, 2024, at which time all outstanding principal amount and unpaid interest were due and payable in full. Guidepost A did not pay the outstanding amount due and payable upon the term date and, on March 3, 2025, YuHGE A issued a Notice of Event of Default (the "**YuHGE A Default Notice**"). The YuHGE A Default Notice stated that if Guidepost A did not pay the YuHGE A Loan in full by March 10, 2025, YuHGE A would exercise its remedies.

95. On March 31, 2025, YuHGE A issued of Notice of Events of Default, Acceleration of Loans and Public Auction of Collateral (the "**YuHGE A Foreclosure Notice**") whereby Yu Capital stated that Guidepost A failed to cure the known events of default under the YuHGE A Loan. YuHGE A also declared that all principal and accrued and unpaid interest

under the YuHGE A Loan were immediately due and payable. The YuHGE A Foreclosure Notice also stated that YuHGE A was going to hold a public auction to sell the YuHGE A Collateral on April 30, 2025, at 4:30 p.m. (prevailing Eastern Time) pursuant to section 9-610 of the UCC (the "**YuHGE A Auction**"). The YuHGE A Foreclosure Notice was provided to Learn Capital IV, Fund IX, Fund X, US Foods, Inc., and the U.S. Small Business Administration.

96. The Debtors were unable to cure all defaults set forth in the YuHGE A Foreclosure Notice by the YuHGE A Auction. At the YuHGE A Auction, TNC Schools LLC, as assignee for YuHGE A, submitted a credit bid in the aggregate amount of $1,000,000 and were determined to be the highest bid for the YuHGE A Collateral.

b. Yu Capital, YuFIC B, and NRTC Default Notices

97. On March 3, 2025, Yu Capital issued a Notice of Event of Default (the "**Yu Capital Default Notice**") identifying an event of default related to Guidepost A's failure to make required monthly installment payments for February 2025. The Yu Capital Default Notice stated that if Guidepost A did not cure the defaults under the Yu Capital Loan by March 10, 2025, Yu Capital would exercise its remedies.

98. The term of the YuFIC B loan ended on June 5, 2021, at which time all outstanding principal amount and unpaid interest were due and payable in full. Guidepost A did not pay the outstanding amount due and payable upon the term date and, on March 31, 2025, YuFIC B issued a Notice of Event of Default (the "**YuFIC B Default Notice**"). The YuFIC B Default Notice stated that if Guidepost A did not pay the YuFIC B Loan in full by April 8, 2025, YuFIC B would exercise its remedies.

99. On April 11, 2025, NTRC issued a Notice of Event of Default (the "**NTRC Default Notice**") identifying an event of default related to Guidepost A's failure to make required quarterly installment payments on April 10, 2025. The NTRC Default Notice stated

that if Guidepost A did not cure the defaults under the NTRC Loan by April 18, 2025, NTRC would exercise its remedies.

c. Yu Capital Foreclosure

100. On March 31, 2025, Yu Capital issued a Notice of Events of Default, Acceleration of Loans and Public Auction of Collateral (the "**Yu Capital Foreclosure Notice**") whereby Yu Capital stated that Guidepost A failed to cure the known events of default under the Yu Capital Loan. Yu Capital also declared that all principal and accrued and unpaid interest under the Yu Capital Loan were immediately due and payable. The Yu Capital Foreclosure Notice also stated that Yu Capital was going to hold a public auction to sell the Yu Capital Collateral on April 29, 2025, at 11:00 a.m. (prevailing Central Time) pursuant to section 9-610 of the UCC (the "**Yu Capital Auction**"). The Yu Capital Foreclosure Notice was provided to the NPA Collateral Agent, Fund IX, Fund X, and US Foods, Inc.

101. The Debtors were unable to cure all defaults set forth in the Yu Capital Foreclosure Notice by the Yu Capital Auction. At the Yu Capital Auction, TNC Schools LLC, as assignee for NTRC and Yu FICB, submitted a credit bid in the aggregate amount of $5,000,000 and were determined to be the highest bid for the Yu Capital Collateral. Specifically, NTRC submitted a credit bid of $4,000,000 to acquire the NTRC Collateral and YuFIC B submitted a credit bid of $1,000,000 to acquire the YuFIC B Collateral.

102. Following the Yu Capital Foreclosure, the Debtors still owe $6,257,503 on the various Yu Capital Loans, with (a) $289,833 owed to NTRC, (b) $1,182,387 owed to YuFIC B, (c) $57,424 owed to YuHGEA LLC, (d) $327,858 owed to Yu Capital, and (e) $2,200,000 owed to YuATI. Because all of the collateral securing these obligations were foreclosed upon, the Debtors believe that the outstanding obligations are unsecured.

B. Sale of Certain Assets

103. Following the Foreclosures and even with the ability to fund certain operations under the TSAs, the Debtors were still in need of immediate working capital to pay, among other things, rent and payroll for the Schools that were not foreclosed upon and were/are being wound down in an organized manner. The Debtors' options were limited and resulted in the Debtors approaching Learn Capital and CEA for additional funding.

i. Sale Directly to CEA

104. To obtain necessary funding, HGE, the subsidiaries listed thereto, and CEA entered into that Asset and Equity Purchase Agreement dated May 7, 2025 (the "**CEA Purchase Agreement**"). Pursuant to the CEA Purchase Agreement, the Debtors sold to CEA (a) the Williamsburg, South Naperville, Bradley Hills, Leadwood, and South Riding Schools, and (b) all equity interests owned by the Debtors in Prepared TT and HGE FIC J LLC[25] for the aggregate consideration of $1,200,000.

ii. Sale Pursuant to Purchase Option

105. To be able to fund payroll costs on April 8, 2025, HGE and certain other Debtors issued a Secured Convertible Promissory Note in the amount of $2,200,000 to Learn Capital Fund XXXVII (the "**Purchase Option Note**"), secured by that Security Agreement, dated as of April 7, 2025. The Purchase Option Note was secured by substantially all of the assets in the following Schools (the "**Purchase Option Notice Collateral**"):

Borrower	School	Secured Amount
LePort Emeryville LLC	Guidepost Montessori at Emeryville	$2,060,000
Guidepost Carmel LLC	Guidepost Montessori at Carmel	$20,000
Guidepost Richardson LLC	Guidepost Montessori at Richardson	$20,000
HGE FIC I LLC	Guidepost Montessori at Oak Brook	$20,000

[25] Guidepost A owned a 49% interest HGE FIC J LLC, an entity that owns the Marlborough School.

Borrower	School	Secured Amount
HGE FIC I LLC	Guidepost Montessori at Worthington	$20,000
HGE FIC L LLC	Guidepost Montessori at Bridgewater	$20,000
HGE FIC M LLC	Guidepost Montessori at Brasswood	$20,000
HGE FIC Q LLC	Guidepost Montessori at Kentwood	$20,000

106. The Purchase Option Note provided Learn Capital Fund XXXVII with the option to acquire the Purchase Option Notice Collateral upon a default under the Purchase Option Note or at any time Learn Capital Fund XXXVII wished to exercise the option (the "**Purchase Option**"). The purchase price for the Purchase Option Note Collateral was (a) the sum of the amount outstanding under the Purchase Option Note and (b) $2,300,000 (the "**Purchase Option Price**"). On May 8, 2025, (x) CEA acquired the Purchase Option Note pursuant to a Note Transfer Agreement, dated May 8, 2025, and (y) pursuant to that Asset and Equity Purchase Agreement, dated May 8, 2025, between HGE, the subsidiaries listed thereto, and CEA, CEA exercised the Purchase Option and paid the Purchase Option Price. CEA did not acquire the Carmel School when it exercised the Purchase Option.

C. Post-Foreclosure Transition Services Agreements, Management Services Agreements, and the Debtors' Operations

107. Concurrently with the Foreclosures, the Debtors entered into transition services agreements (the "**TSAs**") with GGE, CEA, and TNC (the "**Foreclosure Buyers**"). As stated above, the Debtors could not stop the Foreclosures and wanted to make sure that operations for the foreclosed-upon Schools were not impacted by the Foreclosures – the Debtors' goal was to make sure that as many employees remained employed and students in the Schools, as possible. As such, the Debtors worked with the Foreclosure Buyers to ensure that the foreclosed-upon Schools and the Schools acquired pursuant to the CEA Purchase Agreement and the Purchase

Option would continue operating without any harm to the Schools' employees and students – maximizing value for all parties in interest.

108. With this in mind and knowing that the Foreclosure Buyers required additional time to transfer all operations to themselves, the Debtors entered into three different TSAs, one with each of GGE, CEA, and TNC. Pursuant to the TSAs, the Debtors have been administering various functions on behalf of the Foreclosure Buyers, including, among other things, the transfer of licenses, leases, student deposit processing, cash management systems, and employees (the "**Transition Services**"). In exchange for the performance of the Transition Services, the Foreclosure Buyers are required to make the Debtors' net-zero – meaning that the Foreclosure Buyers reimburse and pay the Debtors for all expenses related to the Schools that the Foreclosure Buyers acquired and their respective share of the Debtors overhead costs. In performing the Transition Services, GGE and CEA also allowed the Debtors to utilize tuition receipts for the Schools GGE and CEA acquired to offset against the costs of the Transition Services.

109. On June 1, 2025, substantially all of the Debtors' corporate employees ceased employment with the Debtors and began employment with GGE. As a result, the Debtors no longer had the staffing necessary to perform the Transition Services for the benefit the Foreclosure Buyers. Therefore, the TSAs with GGE, CEA, and TNC were terminated, effective June 1, 2025. The Debtors will continue to work with the Foreclosure Buyers to transfer necessary executory contracts, unexpired leases, and other documents to the Foreclosure Buyers to assist the Foreclosure Buyers in the ongoing operations of the Schools.

110. As the Debtors have ongoing operations and the need to perform several business functions, the Debtors and GGE entered into a Management Services Agreement, effective as of

June 1, 2025 (the "**MSA**"). The MSA is necessary for the Debtors to continue operating during the pendency of these Chapter 11 Cases and to continue utilizing several business functions, including, among others, financing and accounting, human resources, and real estate matters. The Debtors will compensate GGE for the reasonable costs of the services performed by GGE under the MSA. Concurrently herewith, the Debtors filed a motion to assume the MSA to ensure that the Debtors operate in these Chapter 11 Cases effectively and efficiently.

VI.
THE RSA AND THESE CHAPTER 11 CASES

111. The RSA contemplates that the Debtors, 2HR, GGE, the Girns, Yu Capital, and the Supporting RSA Parties will support these Chapter 11 Cases and confirmation of the Plan, substantially in the form attached as Exhibit A to the RSA. At a high level, the Plan generally provides, among other things, for (a) the funding of $8 million dollars in new money to fund these Chapter 11 Cases and to fund plan recoveries to the Debtors' prepetition creditors; (b) the contribution by GGE of Curriculum Assets and the Guidepost Global IP License (each as defined in the Plan); (c) the transfer of the Designated EB-5 Entities (as defined in the Plan) by the Debtors to GGE; (d) the assignment of certain executory contracts and unexpired leases to GGE; (e) the treatment of holders of allowed claims in accordance with the Plan and the priority scheme established by the Bankruptcy Code; (e) the mutual release of all claims and causes of action by and among each of the RSA Supporting Parties; and (f) the reorganization of the Debtors by retiring, cancelling, extinguishing and/or discharging the Debtors' prepetition equity interests and issuing new equity interests in the reorganized debtor(s) to 2HR.

112. Importantly, with the exception of a $500,000 payment being made to Mr. Girn on account of his Bridge CN-3 claims, the Plan provides that of the RSA Supporting Parties are waiving their rights to Plan distributions in an effort to ensure some recoveries for the Debtors'

unsecured creditors. Notably, absent these concessions, unsecured creditors would receive no recovery under the Plan.

113. The RSA provides the Debtors with a viable path forward and a framework to successfully exit these Chapter 11 Cases in a timely fashion with the support of a number of the Debtors' significant stakeholders. The transactions contemplated by the RSA enable the Debtors to maximize value for all stakeholders, continue the employment of current and former employees at the Schools, and ensure that the students and families can continue to utilize and rely on the Schools that are contemplated to remain open.

114. As stated above, the RSA provides for the infusion of up to $8 million of new money in the form of the DIP Facilities, which also includes a dollar-for-dollar roll-up of up to $2 million of the pre-petition bridge loans. Any amounts not utilized under the DIP Facilities will be used to fund recoveries to the Debtor's prepetition creditors. Further, the RSA and Plan contemplates the reorganization of the Debtors' businesses to allow for 2HR to acquire the Debtors for future operations. This reorganization will right-size the Debtors' balance sheet and provide for 2HR to effectuate its educational mission through the reorganized debtors.

115. The RSA presents the most cost-effect path to a timely emergence of these Chapter 11 Cases path to a timely emergency from chapter 11 through settlement and compromise. The signing of the RSA was undertaken only after careful consideration by the Debtors and the Board. Critically, the Debtors' obligations under the RSA remain subject to their fiduciary duties as debtors and debtors in possession to maximize the value of their estates. Based on the foregoing, the Debtors believes they have exercised reasonable business judgment in its decision to execute the RSA, and that such execution is in the best interest of all parties in interest.

VII.
OVERVIEW AND SUPPORT FOR THE FIRST DAY MOTIONS

116. Contemporaneously herewith, it is my understanding that the Debtors have filed a number of First Day Motions seeking orders granting various forms of relief intended to stabilize their business operations, facilitate the efficient administration of these Chapter 11 Cases, and expedite a swift and smooth plan process. In consulting with the Debtors' counsel and advisors, including the Debtors' proposed financial advisor, SCP, it is my understanding and belief that the relief sought in the First Day Motion is intended to be as narrowly tailored as possible under the circumstances and allow the Debtors to achieve those goals under the careful supervision of the Bankruptcy Court. The First Day Motions include the following:

a. *Debtors' Emergency Motion for Entry of an Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* (the "**Joint Administration Motion**");

b. *Notice of Designation as Complex Chapter 11 Bankruptcy Case* (the "**Complex Case Notice**");

c. *Debtors' Emergency Motion for Entry of an 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 (IV) Granting Related Relief* (the "**Creditor Matrix and Bar Date Motion**");

d. *Debtors' Emergency Application for Entry of an Order (A) Authorizing the Employment and Retention of Verita as Claims, Noticing and Solicitation Agent and (B) Granting Related Relief* (the "**Verita Retention Application**");

e. *Debtors' Emergency Motion for Order Extending Time to File Schedules of Assets and Liabilities and Statements of Financial Affairs* (the "**Schedules Extension Motion**");

f. *Debtors' Emergency Motion for Entry of an Order (I) Authorizing the Debtors to Continue to Operate Their Cash Management System and (II) Granting Related Relief* (the "**Cash Management Motion**");

g. *Debtors' Emergency Motion for Entry of an Order (I) Authorizing the Debtors to Maintain and Administer Their Existing Customer Programs and Honor Certain*

Prepetition Obligations Related Thereto and (II) Granting Related Relief (the "**Customer Programs Motion**").

h. *Debtors' Emergency Motion for Entry of an Order (I) Authorizing the Debtors to (A) Continuing Their Insurance Policies and Honor Obligations in Respect Thereof, (B) Renew, Supplement, and Enter Into New Insurance Policies, and (C) Honor the Terms of Related Premium Financing Agreements and Pay Premiums Thereunder, and (II) Granting Related Relief* (the "**Insurance Motion**");

i. *Debtors' Emergency Motion for Entry of an Order (I) Authorizing and Approving Procedures to Reject Executory Contracts and Unexpired Leases and (II) Granting Related Relief* (the "**Lease Rejection Procedures Motion**");

j. *Debtors' Emergency Motion for Entry of an Order (I) Authorizing Debtors to Pay Certain Prepetition Claims of Foreign Vendors and (II) Granting Related Relief* (the "**Foreign Vendors Motion**");

k. *Debtors' Emergency Motion for Entry of an Order (I) Authorizing the Payment of Certain Prepetition and Postpetition Taxes and Fees and (II) Granting Related Relief* (the "**Taxes Motion**"); and

l. *Debtors' Emergency Motion for Entry of an Order (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses, (B) Continue Employee Benefit Programs, and (II) Granting Related Relief* (this "**Wages Motion**").

117. I am familiar with the content and substance contained in each First Day Motion and believe that the relief sought in each motion (a) is necessary to enable the Debtors to operate in chapter 11 with minimal disruption or loss of productivity and value, (b) constitutes a critical element in the Debtors achieving a successful reorganization, and (c) best serves the Debtors' estates and creditors' interests. I have reviewed each of the First Day Motions, and the facts set forth therein are true and correct to the best of my knowledge and are incorporated herein in their entirety by reference. If asked to testify as to the facts supporting each of the First Day Motions, I would testify to the facts as set forth in such motions. The First Day Motions can be divided into two (2) categories: Administrative and Operational, as follows.

A. Administrative Motions—the Joint Administration Motion, Complex Case Notice, Creditors' Matrix Motion, Schedules Extension Motion, Verita Retention Application, and Lease Rejection Procedures Motion

118. It is my understanding that these pleadings are designed to streamline the administration of the Debtors' Chapter 11 Cases by, among other things: (a) jointly administering the Debtors' bankruptcy cases into one case and granting related relief; (b) approving typical complex case treatment for these Chapter 11 Cases, including relief related to the filing of a master service list; (c) establishing a general bar date for the filing of claims by non-governmental parties and allowing the Debtors to redact confidential information of creditors; (d) extending the deadline by which the Debtors must file required Schedules and Statements of Financial Affairs by seven (7) days for a total of twenty-one (21) days from the Petition Date; (e) approving the retention of Verita as claims and noticing agent for the Debtors; and (f) (i) authorizing and approving procedures for the rejection of certain executory contracts (the "**Contracts**") and unexpired leases (the "**Leases**") and (ii) authorizing the abandonment of any *de minimis* equipment, furniture, and other personal property remaining in the premises of the Leases as of rejection date.

119. It is my opinion that the relief sought in the Administrative Motions will streamline the administration of these Chapter 11 Cases through procedural consolidation, facilitate the noticing process to interested parties, reduce the administrative expenses ultimately incurred by the Debtors, and reduce confusion. It is my understanding that the Administrative Motions seek non-substantive relief that is routinely granted in larger chapter 11 cases in this District and that is necessary and appropriate under the circumstances.

B. Operational Motion—the Cash Management Motion.

120. It is my understanding that the Cash Management Motion seeks authority for the Debtors to continue using existing bank accounts at Wells Fargo and related relief. Specifically,

the Debtors seek entry of an order: (a) authorizing the Debtors to (i) continue to operate their Cash Management System, (ii) pay any prepetition or postpetition amounts outstanding on account of the Bank Fees, (iii) maintain existing Business Forms in the ordinary course of business, and (iv) continue to perform Intercompany Transactions consistent with historical practice, and (d) granting related relief all as more fully set forth in the Motion.

121. In the ordinary course of business, the Debtors maintain an integrated, centralized cash management system (the "**Cash Management System**") comparable to the cash management systems used by similarly situated companies to manage the cash of operating units in a cost-effective, efficient manner. The Debtors use the Cash Management System in the ordinary course of business to collect, transfer, and distribute funds generated from their operations and to facilitate cash monitoring, forecasting, and reporting. The Cash Management System allows the Debtors to control funds, ensure cash availability for each operating entity, and reduce administrative costs by facilitating the movement of funds among multiple entities. The Debtors' treasury department, which is now maintained at GGE, maintains daily oversight over the Cash Management System and implements cash management controls for entering, processing, and releasing funds. The Debtors' accounting department, which is now maintained at GGE, regularly reconciles the Debtors' books and records to ensure that all transfers are accounted for properly.

122. The Cash Management System is arranged and organized to monitor cash flows between and to centralize procurement for general administrative and operating expenses. The Cash Management System, however, generally reflects the Debtors' Cash Management System prior to the Foreclosures. As such, there are certain aspects of the Cash Management System that may not be operational at the time of the Petition Date and/or shortly thereafter.

There are certain Bank Accounts that may no longer be operating as of the Petition Date, but the Debtors have not been able to close such Bank Accounts or transfer them to the Foreclosure Buyers. Thus, such Bank Accounts remain in the Cash Management System.

123. To minimize the disruption caused by these Chapter 11 Cases and to maximize the value of the Debtors' estates, the Debtors request authority, but not direction, to continue to utilize their existing Cash Management System during the pendency of these Chapter 11 Cases, subject to the terms described herein.

124. Bank Accounts. As of the Petition Date the Debtors' Cash Management System includes a total of thirty-six (36) bank accounts (each a "**Bank Account**" and collectively, the "**Bank Accounts**").[26] The Debtors routinely transfer money between the Bank Accounts (as described below in more detail) via transfers between Debtors as Intercompany Transfers (defined below) in order to help cover outgoing payments.

125. The Bank Accounts are held at Wells Fargo National Bank, N.A. (the "**Cash Management Bank**" or "**Wells Fargo**"), which is an authorized depository by the Office of the United States Trustee for the Northern District of Texas (the "**U.S. Trustee**"). The Bank Accounts can be divided into four primary categories, and are identified on **Exhibit B** attached to the Cash Management Motion, and further summarized below:

- ***Main Operating Account***. The Debtors' main operating account ending in x3030 (the "**Main Operating Account**") acts as the nexus for Intercompany Transfers for all Bank Accounts, including those held by non-Debtor affiliates.

- ***School Operating Accounts***. The Debtors maintain separate operating account for the School entities (collectively, the "**School Operating Accounts**"). These accounts receive tuition deposits directly from students' families and pays various operation expenses of for the Schools.

[26] This number includes only Bank Accounts owned by the Debtor entities. The Debtors' Cash Management System also includes five (5) additional bank accounts owned by non-Debtor Affiliates which are shown in the cash management schematic, attached hereto as **Exhibit C**.

- ***Holding/Inactive Accounts***. The Debtors maintain several separate holding accounts (collectively, the "**Inactive Accounts**"), which are dormant and inactive as of the Petition Date.

- ***Specific Disbursement Accounts***. The Debtors maintain two disbursements accounts that are each dedicated for a specific purpose: (1) a disbursement account that is solely for the purpose of paying for tenant improvements (the "**Construction Vendor Account**"); and (b) a disbursement account that is solely for the purpose of paying the health benefit providers (the "**Health Benefits Account**," together with the Construction Vendor Account, the "**Specific Disbursement Accounts**"). These Specific Disbursement Accounts are dormant as of the Petition Date.

126. ***Description of Funds Processing.*** The Debtors' revenue is primarily generated through tuition payments from their students and families. Tuition deposits are received into the School Operating Accounts either via check, electronic payment, or direct deposit. These funds then directly pay certain taxes, vendors, and certain payroll obligations and benefits for employees.[27] Excess funds in the School Operating Accounts are also transferred to the Main Operating Account. Funds in the Main Operating Account are then transferred to other Debtors' and non-Debtor affiliates' Bank Accounts to assist with the Debtors' operations. For instance, the Main Operating Account will transfer certain funds to the international non-Debtor affiliates, as detailed in the Cash Management Schematic. The Main Operating Account will also transfer funds to School Operating Accounts as needed.

127. The Health Benefits Account ending in x2202 also receives funds from the Main Operating Account, which are then used then used to pay certain employee health benefit providers. The Construction Vendor Account ending in x5723 receives funds from a landlord, which are then used to pay construction vendors for improvements on a lease on which the Debtors are tenants.

[27] A more detailed description of the Debtors' payroll and benefits obligations are described in *Debtors' Emergency Motion for Entry of an Order (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses, (B) Continue Employee Benefit Programs, and (II) Granting Related Relief,* filed contemporaneously herewith.

128. The Debtors also pay certain vendors via check, ACH, wire, or credit card from the Main Operating Account or one of the School Operating Accounts. Taxing authorities are either paid by check or electronic payment from the Debtors' Main Operating Account or one of the School Operating Accounts. Similarly, payroll obligations and benefits are either paid from the Main Operating Account or one of the School Operating Accounts by directly depositing the funds to the Debtors' payroll processor, BambooHR.

129. ***Corporate Card Program.*** The Debtors provide certain employees with corporate credit cards issued by Corpay (the "**Corporate Card Program**") for certain business expenses incurred in connection with their employment, including certain preapproved travel, business licenses, and miscellaneous fees and services (the "**Employee Expenses**"). Employees also use the cards to pay for miscellaneous operating expenses as needed (the "**Operating Expenses**" together with the Employee Expenses, the "**Business Expenses**"). The Corporate Card Program has been assumed by and is being operated by GGE and any remaining Business Expenses for the Remaining Schools under the Corporate Card Program will be processed by GGE and paid by the Debtors pursuant to the MSA.

130. As of the Petition Date, the Debtors have approximately seven (7) employees at the Remaining Schools with corporate credit cards under the Corporate Card Program. The corporate credit cards are tied to the Debtors' credit and the Debtors are responsible for any amounts charged to the corporate credit cards. In light of the Remaining Schools, the Debtors have very limited Business Expenses under the Corporate Card Program, and believe that any such outstanding obligations, if any, are immaterial.

131. The Business Expenses are ordinary course expenses that the Debtors' employees incur in performing their job functions. It is essential to the continued operation of the

Remaining Schools that the Debtors be permitted to continue to pay amounts accrued and outstanding on account of the Corporate Card Program and be permitted to continue the Corporate Card Program in the ordinary course solely with respect to the Remaining Schools.

132. ***Bank Fees.*** The Debtors pay fees to the Cash Management Bank on a monthly basis incurred in connection with the Bank Accounts (the "**Bank Fees**"). The Bank Fees total approximately $20,000 per month. The Debtors owe approximately $10,000 as of the Petition Date, the Debtors seek authority, but not direction, to pay the prepetition Bank Fees and continue paying the Bank Fees in the ordinary course on a post-petition basis, consistent with historical practice.

133. ***Continued Use of Existing Business Forms and Records.*** The Debtors seek a waiver of the requirement that they open a new set of books and records as of the Petition Date. Opening a new set of books and records would create unnecessary administrative burdens and hardship and would cause unnecessary expense, use of resources, and delay. The Debtors, in the ordinary course of their businesses, use many checks, invoices, stationary, and other business forms (collectively, the "**Business Forms**"). By virtue of the nature and scope of the businesses in which the Debtors are engaged and the numerous other parties with whom they deal, the Debtors need to use their existing Business Forms without alteration or change. Printing new business forms would take an undue amount of time and expense. Fulfillment of the requirement would likely delay the payment of post-petition claims and negatively affect operations and the value of the Debtors' estates. Accordingly, the Debtors request that the Court authorize them to continue using their existing Business Forms and to maintain their existing business records.

134. ***Intercompany Transactions.*** In the ordinary course of business, the Debtors maintain business relationships with each other (the "**Intercompany Transactions**") that have

historically resulted in intercompany receivables and payables (collectively, the "**Intercompany Claims**"). The Debtors settle Intercompany Transactions as journal-entry receivables and payables, from time to time, to document transactions between the Debtors and certain of their non-Debtor affiliates. Historically, these Intercompany Transfers are initiated by approved staff members (the "**Cash Management Staff Members**"). Intercompany Transactions between the Debtors and domestic non-Debtor affiliates are made on a daily basis to cover ongoing operational expenses. These transfers are authorized by Cash Management Staff members.

135. Intercompany Transfers between the Main Operating Account and Bank Accounts held by foreign non-Debtor affiliates are made twice a month to cover certain operational expenses. Two authorized Cash Management Staff Members must approve these transfers. Once an Intercompany Transactions is complete, the Debtors then make appropriate credits and debits within their accounting system to reflect these Intercompany Transfers.

136. The Debtors anticipate that the Intercompany Transactions will continue postpetition in the ordinary course of business among for operations involving the Remaining Schools. Such transfers are an essential component of the Debtors' businesses and are necessary to maintain the efficiency of the Debtors' operations and centralized Cash Management System. Because the Debtors engaged in the Intercompany Transactions on a regular basis prepetition, the Debtors believe that they may continue the Intercompany Transactions in the ordinary course under section 363(c)(1) of the Bankruptcy Code, without court approval but subject to any requirements under the DIP Order and DIP Documents. Nonetheless, out of an abundance of caution, the Debtors seek express authority, but not direction, to continue engaging in the Intercompany Transactions in the ordinary course of business on a postpetition basis in a manner substantially consistent with the Debtors' past practice. Consistent with their prepetition

practice, the Debtors will maintain records of all transfers and will continue to ascertain, trace and account for all of the Intercompany Transactions and comply with their requirements under the DIP Order and DIP Documents.

137. I believe that the relief requested in the Cash Management Motion is in the best interests of the Debtors' estates, the creditors, and all other parties in interest and will enable the Debtors to continue to operate the Schools in chapter 11 without disruption. Accordingly, on behalf of the Debtors, I respectfully submit that the Cash Management Motion should be approved.

C. Operational Motion—Customer Programs Motion.

138. Prior to the Petition Date, in the ordinary course of the Debtors' business and as is customary in their industry, the Debtors required Students to pay a tuition deposit (the "**Tuition Deposit**") to hold a spot for their attendance at one of the Debtors' Schools. The Tuition Deposit is applied to the last month of tuition or, if the Debtors are unable to offer the child a spot in a School, refunded to the Student. This in turn funds the Debtors' educational programs and practices which include flexible homeschooling and virtual programs. As of the Petition Date, the Debtors believe they owe approximately $671,000 on account of Tuition Deposits.

139. Parents of Students also have the option to prepay tuition at their discretion (the "**Prepayment Deposits**," and together with the Tuition Deposits, the "**Deposits**" or "**Deposit Programs**"). The Prepayment Deposits are credited to monthly tuition invoices; if proper notice that they are withdrawing a Student from one of the Schools is given, any Prepayment Deposit balance for unused tuition are historically refunded. All families are eligible to participate in the Prepayment Deposits. As of the Petition Date, the Debtors believe they owe approximately $592,000 on account of Prepayment Deposits.

140. It is my understanding that the Schools compete in highly competitive businesses and must regularly provide students educational programs similar to (or better than) those offered by competing educational providers. The Debtors have collected the Deposits as part of their ordinary course of business in order to provide stability for the Schools. Any delay in honoring obligations to Students would severely and irreparably harm the Debtors' efforts to maximize value for the benefit of all parties in interest in these cases. If the Debtors do not pay the Deposits, then there could be additional harm to the Debtors' business, potentially impacting jobs and Students that rely on the ongoing Schools.

141. Accordingly, through the Customer Programs Motion, the Debtors seek authority to honor all prepetition obligations related to the Deposits and to continue to honor the Deposit Programs in the ordinary course of their businesses on a postpetition basis without disruption. For the avoidance of doubt, the Debtors do not seek to pay any prepetition Deposits to any Student in excess of the $3,800 priority deposit cap imposed by section 507(a)(7) of the Bankruptcy Code.

142. I believe that the relief requested in the Customer Programs Motion is in the best interests of the Debtors' estates, the creditors, and all other parties in interest and will enable the Debtors to continue to operate the Schools in chapter 11 without disruption. Accordingly, on behalf of the Debtors, I respectfully submit that the Customer Programs Motion should be approved.

D. Operational Motion—Insurance Motion.

1. In the Debtors' current operational structure, the Debtors maintain eight (8) insurance policies (collectively, the "**Insurance Policies**," a schedule of which is attached as Exhibit B to the Insurance Motion, that are administered collectively as part of a program

(the "**Insurance Program**") by various third-party insurance carriers (collectively, the "**Insurance Carriers**").

2. The Insurance Policies provide coverage for, among other things, commercial liability, excess liability, commercial property liability, general liability, professional / directors and officers liability, professional liability, blanket student accident policy, blanket travel accident, and workers compensation liability. The Insurance Policies are essential to the ongoing operation of the Debtors' remaining business operations.

3. Due to the changes in the Debtors' operations, the Insurance Policies reflect operations through the anticipated pendency of these Chapter 11 Cases. Based on the scope of the Insurance Policies, the Debtors will be paying the full amount of the insurance premiums and are not financing the insurance premiums over a period of time. As of the Petition Date, the Debtors owe approximately $612,846 in insurance premiums for the Insurance Policies (the "**Outstanding Premiums**"). The Debtors seek authority to pay all prepetition amounts due and owing (if any) on account of the insurance premiums and to continue honoring all payment obligations under the Insurance Policies in the ordinary course of business to ensure uninterrupted coverage thereunder.

143. Under certain Insurance Policies, the Debtors are required to pay various deductibles (the "**Insurance Deductibles**") or self-insured retentions (the "**Self-Insured Retentions**"). Generally, if a claim is made against the Insurance Policies that is subject to an Insurance Deductible, the applicable insurance carrier will administer the claim and make payments in connection therewith and then invoice the Debtors for any Insurance Deductibles. A Self-Insured Retention is the required portion of the insured claim to be paid or incurred by the Debtors before the insurance policy will be effected and is a condition precedent to coverage for

payment of the portion of a loss in excess of the Self-Insured Retentions. As of the Petition Date, the Debtors do not believe that there are any material prepetition obligations owed to Insurance Carriers relating to Insurance Deductibles or Self-Insured Retentions, but, out of an abundance of caution, the Debtors seek authority, but not direction, to satisfy any outstanding prepetition Insurance Deductibles and Self-Insured Retentions owed in connection with the Insurance Policies, and to continue to honor their obligations under the Insurance Policies as they come due in the ordinary course of business on a postpetition basis.

144. Further, I understand that the maintenance of the Insurance Program is essential to the preservation of the value of the Debtors' businesses and operations. In many instances, insurance coverage is required by the regulations, laws, credit agreements, and contracts that govern the Debtors' commercial activities, including the requirement by the U.S. Trustee that a debtor maintain adequate coverage given the circumstances of its chapter 11 case.

145. ***Debtors' Insurance Broker.*** The Marsh & McLennan Agency LLC (the "**Broker**") is retained by the Debtors to help manage, among other things, the Debtors' portfolios of risk. The Broker, among other things, (a) assists the Debtors in obtaining comprehensive insurance coverage for the Debtors' operations in a cost-effective manner, (b) manages renewal data, (c) markets the Insurance Policies, (d) provides all interactions with carriers including negotiating policy terms, provisions, and premiums, and (e) provides ongoing support throughout the applicable policy periods. The Broker collects commission payments for its services as part of the premiums paid on account of the Insurance Policies.

146. The Broker is typically paid a commission directly from the Insurance Carriers, although in some instances the Broker is paid a commission or brokerage fee directly at the time

of a purchase or payment (collectively, the "**Broker Fees**"). As of the Petition Date, the Debtors do not believe there are any amounts due or outstanding on account of the Broker Fees.

147. As described above, I believe that the relief requested in the Insurance Motion is in the best interests of the Debtors' estates, the creditors, and all other parties in interest and will enable the Debtors to continue to operate the Schools in chapter 11 without disruption. Accordingly, on behalf of the Debtors, I respectfully submit that the Insurance Motion should be approved.

E. Operation Motion—Foreign Vendors Motion.

148. As of the Petition Date, the Debtors operate one Foreign School in Canada and three (3) in Paris, France. The Debtors intend to transition the operations of the Foreign Schools to new entities on or around June 30, 2025. The Debtors, in transferring the Foreign Schools' operations, believe that they will have prepetition amounts outstanding and owed to vendors and other parties related to the Foreign Schools (the "**Foreign Vendors**"). Payment of the outstanding balances to the Foreign Vendors (i.e., the Foreign School Claims) will allow for the Debtors to cleanly cease all obligation at the Foreign Schools and ensure that the transition of the Foreign Schools to the new operators is consummated—alleviating any potential long-term obligations that may affect the Debtors.

149. In addition to the potential risks related to the interference in the transition of operations and obligations related to the Foreign Schools, without the assurance of payment, the Foreign Vendors may also take swift action based on a mistaken belief that they are not subject to the automatic stay provisions of section 362(a) of the Bankruptcy Code. Although, as a matter of law, the automatic stay applies to protect the Debtors' assets wherever they are located in the world, attempting to enforce the Bankruptcy Code in foreign countries is often challenging and will consume meaningful estate personnel and resources. Moreover, it is my

understanding that the automatic stay by itself would not protect assets of the Debtors' non-Debtor affiliates, which could remain at risk of seizure and setoff. Again, the Debtors have foreign affiliates in France and Canada, against which the Foreign Vendors also may take action.

150. As such, the Debtors believe that the request to pay the Foreign Vendor Claims as requested herein is appropriate and warranted under the circumstances. *First*, the Debtors believe that paying the Foreign Vendors is critical to preserving the Debtors' estates and is necessary for a successful reorganization. Indeed, absent such payment, the Foreign Vendors could take adverse actions against the Debtors, their affiliates, and their property, thereby delaying (or preventing) the transition of Foreign Schools to the new operators. *Second*, and to that end, the Debtors believe payment of the Foreign Vendor Claims is essential to avoid irreparable harm to the Debtors' estates in the event the Debtors' efforts to transition current Foreign School operations to a new operator are scuttled—resulting in additional monies being paid by the Debtors' estates. Again, failure to pay the Foreign Vendors could result in adverse actions against the Debtors or their affiliates that could not be quickly or inexpensively remedied, such as by exercising self-help remedies in far-flung jurisdictions. The Debtors' failure to pay such suppliers could also jeopardize the financial viability of those Foreign Vendors themselves. *Third*, and finally, the Debtors submit that there is no practical or legal alternative by which they can deal with the Foreign Vendors other than by payment of the Foreign Vendor Claims.

151. In sum, the amount of the Foreign Vendor Claims pales in comparison to the potential damage to the Debtors' businesses. Therefore, the Debtors and their stakeholders would benefit from the relief requested herein. The Debtors seek to pay the Foreign Vendor Claims in the ordinary course on such terms and conditions as are appropriate, in the Debtors' business judgment, to avoid disruptions in their businesses. Accordingly, the Debtors seek

authority, but not direction, to pay the Foreign Vendor Claims in an amount not to exceed $80,000.

152. I believe that the relief requested in the Foreign Vendors Motion is in the best interests of the Debtors' estates, the creditors, and all other parties in interest and will enable the Debtors to orderly wind down and transition the Foreign Schools, without an impact on these Chapter 11 Cases. Accordingly, on behalf of the Debtors, I respectfully submit that the Foreign Vendors Motion should be approved.

F. Operational Motion—Taxes Motion.

153. The Debtors collect, withhold, and incur certain income taxes ("**Income Taxes**"), business property taxes ("**Property Taxes**"), and various other taxes and fees associated with operating their Schools ("**Other Taxes and Fees**," collectively the "**Taxes**"). The Debtors collect (as applicable) and remit the Taxes to various local, state, and federal taxing authorities, including those identified in the schedule attached as Exhibit B in the Taxes Motion (collectively, the "**Taxing Authorities**"). Taxes are remitted or paid by the Debtors through checks and electronic funds transfers that are processed through their banks and other financial institutions.

154. The Debtors pay the Taxes to the Taxing Authorities on a periodic basis, remitting them monthly, quarterly, or annually depending on the nature, jurisdiction, and incurrence of a particular Tax or Fee. Through the Taxes Motion, the Debtors seek to pay approximately $140,000 in prepetition Taxes, representing certain unpaid Taxes and which accrued or were incurred prepetition and become due postpetition. Additionally, the Debtors request the authority to pay any Taxes that arise or accrue postpetition in the ordinary course of business, consistent with prepetition practices.

155. The Taxes that the Debtors believe are owed as of the Petition Date are summarized as follows:

Category	Description	Estimated Aggregate Amount Accrued as of the Petition Date	Amount Requested to Pay Through this Motion
Income Taxes	Taxes imposed on income at the State and Federal level.	$20,000	$20,000
Property Taxes	Ad Valorem Taxes incurred by the Debtors in various states.	$80,000	$80,000
Other Taxes and Fees	Taxes and fees required for the Debtors to operate their business, such certain excise taxes as well as business licenses and permits and other fees associated with conducting business.	$40,000	$40,000
	Total	**$140,000**	**$140,000**

156. ***Income Taxes.*** The Debtors are required to pay various state Income Taxes to continue operating their Schools in accordance with state and federal laws. The Debtors believe that as of the Petition Date, they will owe approximately $20,000 in Income Taxes, which will become due and payable postpetition. The Debtors seek authority, but not direction, to pay this amount, as well as to continue paying Income Taxes postpetition in the ordinary course of their business.

157. ***Property Taxes.*** State and local laws in the jurisdictions where the Debtors operate generally grant Taxing Authorities the power to levy Property Taxes based on the assessed value of the Debtors' assets, goods, or services. To avoid the imposition of statutory liens on their personal property,

158. Based on historical expenses for the Remaining Schools, the Debtors believe that, as of the Petition Date, they will owe approximately $80,000 in Property Taxes, but may incur additional Property Taxes, which will become due and payable, postpetition. The Debtors seek the authority to pay this amount, as well as to continue paying Property Taxes postpetition in the ordinary course of their business. For the avoidance of doubt, the Debtors are not seeking to pay any Property Taxes that they are contractually obligated to pay under their leases, which such taxes are not owed to the Taxing Authorities.

159. ***Other Taxes and Fees.*** In the ordinary course of business, the Debtors also pay various other taxes, such as certain excise taxes and franchise taxes, in connection with the operations of their Schools (collectively, the "**Other Taxes**"). In addition, the Debtor pay various business and licensing fees associated with conducting business in certain jurisdictions (the "**Fees**"). Those Fees may include fees and assessments for, among other things, business licenses, annual reports, and permits. The Other Taxes and Fees are paid on a monthly, quarterly, or annual basis, depending on the requirements of the particular jurisdiction. The Debtors estimate that there is approximately $40,000 of Other Taxes that is accrued and unpaid as of the Petition Date. The Debtors seek the authority to pay this amount as they become due as well as paying any other Fees postpetition as they become due in the ordinary course of their business.

160. I believe that the relief requested in the Taxes Motion is in the best interests of the Debtors' estates, the creditors, and all other parties in interest and will enable the Debtors to continue to operate the Schools in chapter 11 without disruption. Accordingly, on behalf of the Debtors, I respectfully submit that the Taxes Motion should be approved.

G. Operational Motion—the Wages Motion.

161. Through the Wages Motion, the Debtors are (a) authorizing, *but not directing*, the Debtors to (i) pay prepetition wages, salaries, other compensation, and reimbursable expenses on account of the Workforce Programs (as defined herein) and (ii) continue to administer the Workforce Programs in the ordinary course of business, including payment of prepetition obligations related thereto; and (b) granting related relief.

162. Prior to June 1, 2025, the Debtors employed a vast network of employees (the "**Workforce**"), with the Debtors employing approximately 1,848 Employees (collectively, the "**Employees**").[28] The Employees have shifted employment due to the Foreclosures. On June 1, 2025, substantially all of the Debtors' Employees at the Foreclosed Assets (i.e., the foreclosed Schools) and the corporate workforce ceased employment at HGE and began employment at GGE (the "**GGE Employees**").

163. The Debtors still maintain operations at seven (7) Schools that were not foreclosed upon (the "**Remaining Schools**"), with the Debtors employing 73 Employees (the "**Remaining Employees**") as of the Petition Date. I believe the Debtors intend to operate the Remaining Schools through, at a minimum, the end of June 30, 2025, with certain of the Remaining Schools transitioning to new operators. In addition to the Remaining Employees, the Debtors also contract with fourteen (14) independent contractors as of the Petition Date.

164. While the GGE Employees are no longer employed by the Debtors, they are still performing a wide variety of functions that are critical to the administration of these Chapter 11 Cases and the Debtors' restructuring pursuant to the MSA. These functions include the

[28] The Employees are neither represented by a union nor employed pursuant to a collective bargaining agreement or similar agreement.

performance of the human resources function for the Debtors through the pendency of these Chapter 11 Cases.

165. In the ordinary course of business, the Debtors (a) pay standard wage compensation and paid time off to their Workforce, (b) maintain reimbursement programs, and (c) maintain certain benefits for their Workforce (collectively, the "**Workforce Programs**"), as provided below. As of the Petition Date, the Debtors estimate the aggregate total amount outstanding on account of the Workforce Programs is approximately $238,941 (the "**Workforce Obligations**"). The Workforce Obligations consist of the following:

Workforce Obligations	Estimated Prepetition Amount Outstanding Per Pay Period
Unpaid Wages	$214,000
Independent Contractor Payments	$11,000
Non-Insider Incentive Plans	$0
Withholding and Deduction Obligations (i.e., Deductions)	$0
Employee Reimbursements	$0
Health Benefit Plans	$11,226
FSA	$0
HSA	$315
401K Plan (Principal)	$0
Workers Compensation Obligations	$2,400
TOTAL	**$238,941**

166. The Debtors do not have Employees who are owed prepetition amounts in excess of the $17,150 priority wage cap imposed by sections 507(a)(4) and 507(a)(5) of the Bankruptcy Code. Through this Motion, the Debtors are not seeking authority to pay any amounts in excess of such cap at this time. Subject to the Court's approval of the relief requested herein, the Debtors, through the MSA, intend to continue their prepetition Workforce Programs for the Remaining Employees in the ordinary course of business. I believe that without the continued

service and dedication of the Employees, it will be difficult, if not impossible, to operate the Debtors' businesses without interruption, and resulting prejudice to the Debtors' ability to maximize the value of their estates. Thus, to successfully accomplish the foregoing, to minimize the personal hardship that the Employees will suffer if prepetition employee-related obligations are not paid when due or as otherwise expected, and to maintain employee morale and a focused workforce during this critical time.

167. ***Compensation and Wage Obligations.*** Employees are paid semi-monthly in arrears on or around the tenth and twenty-fifth of each month. For example, the Debtors' most recent payroll was paid on June 10, 2025, and covered the pay period from May 16, 2025, through May 31, 2025. As of the Petition Date, the Debtors will have outstanding payroll obligations from June 1, 2025, to the Petition Date for the Remaining Employees (the "**June Stub Pay Period**"). The June Stub Pay Period, along with wages earned from the Petition Date to June 15, 2025, will be paid on June 25, 2025.[29] Therefore, as of the Petition Date, the Debtors will have amounts owed to the Remaining Employees for standard wages and payment of overtime to their non-exempt Employees[30] who work in excess of forty (40) hours in a workweek.

168. Concurrently with the transition of employment for the GGE Employees, GGE took over and assumed operations of the Debtors' historical human resources and payroll processing systems. Historically, the Debtors' payroll processing functions were performed by BambooHR dba Trax Payroll ("**Trax**"). The Debtors' internal human resources team managed

[29] The Debtors' next payroll for the Remaining Employees will be paid on July 10, 2025 for the pay period of June 16, 2025 through June 30, 2025.

[30] Non-Exempt employees are employees whose work is covered by the Fair Labor Standards Act (FLSA).

the payroll processing function with Trax. As such, GGE will process the Debtors' payroll with Trax pursuant to the MSA and the Debtors will reimburse GGE for the related costs.

169. ***Independent Contractors.*** Debtors employ independent contractors and substitutes who are not employees of the company and do not receive company benefits. As of the Petition Date, the Debtors estimate that they owe approximately $11,000 on account of accrued but unpaid services to their independent contractors.

170. ***Non-Insider Incentive Plans.*** Historically and in order to encourage and reward outstanding performance, certain Employees may earn bonuses under various bonus programs (the "**Employee Incentive Programs**"). The Employee Incentive Programs included, among other, programs that provided incentives for referral of talented employees, enrollment-specific bonuses, financial-based bonuses, and operational-based bonuses.

171. Effective June 1, 2025, GGE assumed the operation of the Employee Incentive Programs and the potential obligations thereunder. As of the Petition Date, the Debtors do not believe that any obligations remain outstanding for the Remaining Employees under the Employee Incentive Obligations. However, the Debtors request the authority, but not the direction, to pay any amounts owing to the Remaining Employees under the Employee Incentive Programs, subject to the limitations set forth in section 507(a) of the Bankruptcy Code.

172. ***Expense Reimbursements***. In the ordinary course of their business, the Debtors reimbursed their Workforce for a variety of ordinary, necessary, and reasonable expenses that Employees incurred within the scope of their job duties. Such expenses include costs for travel, lodging, transportation, meals, classroom supplies, and other general business-related expenses. Employees are expected to use sound judgment when incurring business expenses for which they seek reimbursement. To be reimbursed, an Employee must submit his or her receipts to the

Debtors within two weeks of purchase, but no later than sixty (60) days after purchase for approval. If approved, the Debtors reimburse the Employee for the reimbursed business expenses through its payroll in the ordinary course of the Debtors' businesses. As of the Petition Date, the Debtors only have limited expense reimbursement obligations for the Remaining Employees and the Debtors do not believe that such amounts are immaterial.

173. Again, on June 1, 2025, GGE assumed the reimbursement obligations for the GGE Employees. As of the Petition Date, the Debtors only have limited expense reimbursement obligations for the Remaining Employees and the Debtors do not believe that such amounts are material. Moreover, as of the Petition Date, the Debtors do not believe there are any outstanding expense reimbursements owed to Remaining Employes. By this Motion, the Debtors seek authority to pay the Remaining Employees' expense reimbursements and to continue the expense reimbursements in the ordinary course of the Debtors' business for the Remaining Employees.

174. ***Withholding and Deduction Obligations.*** In the ordinary course of business, the Debtors process deductions from Employees' compensation for federal, state, and local income taxes, FICA, court-ordered garnishments, child support, and other pretax deductions payable pursuant to certain of the health, welfare, and retirement savings programs detailed herein (collectively, the "**Deductions**") and forwards those amounts to various third-party recipients, including federal, state, and local taxing authorities. Some Deductions are made from each paycheck, while other Deductions are made less frequently. As of the Petition Date, the Debtors do not believe there are any outstanding Deductions. The Debtors seek to continue remitting the Deductions postpetition in the ordinary course for the Remaining Employees.

175. ***Paid Time Off, Vacation, and Sick Days.*** All full time Employees are entitled to paid time off ("**PTO**") that accrues on a monthly basis, which accounts for PTO, holidays,

vacation and sick days. The PTO policy for Employees depends on whether the employee is a regular or temporary worker, and the Debtors also provide Employees with additional paid medical, parental, or expanded family and medical leave. Effective June 1, 2025, GGE assumed the PTO obligations for the GGE Employees. The Debtors request authority, but not direction, to allow the Remaining Employees to continue to use their accrued and/or carried-over PTO in the ordinary course of the Debtors' businesses. The Debtors also request authority, but not direction, to pay outstanding PTO obligations to the Remaining Employees upon the completion of their employment.

176. ***Employee Benefits Program.*** The Debtors offered their Employees the ability to participate in a number of insurance and benefits programs, including, among other programs, medical, vision, dental, disability, life insurance, pet insurance, and other employee benefit plans (collectively, the "**Employee Benefits Programs**"). The Employee Benefits Programs were assumed by GGE on June 1, 2025 and the Remaining Employees continue to have access to the Employee Benefit Programs pursuant to the terms of the MSA.

177. Failure to continue the Employee Benefits Program could cause the Remaining Employees to experience severe hardship. In light of the substantial benefit the Remaining Employees have provided and will continue to provide to the Debtors' estates, the Debtors wish to avoid imposing such a hardship. Accordingly, by this Motion, the Debtors seek authority, but not direction, to: (a) pay any unpaid amounts due with respect to the Employee Benefits Programs for the Remaining Employees; and (b) continue to provide their Employee Benefits Programs in the ordinary course during the administration of these Chapter 11 Cases for the Remaining Employees, as necessary. As the Petition Date, the Debtors estimate that they owe approximately $11,541 on account of the Employee Benefits Programs for the Remaining

Employees, all of which will come due within the first 21 days of these Chapter 11 Cases. The Employee Benefits Programs are described in greater detail below.

178. The Debtors offered eligible Employees basic medical, dental, and vision insurance (collectively, the "**Health Benefit Plans**"). The Debtors pay monthly premiums for medical, vision, and dental insurance through the third-party administrator, Personify. Specifically, the Debtors provided the following:

a. Medical Plan: The Debtors' offer Employees and their families medical plans (collectively, the "**Medical Plans**") offered through Anthem c/o Personify Health ("**Anthem**"). The Medical Plans offered through Anthem include options such as PPO Plan and HDHP/HSA Plan.

b. Dental Plan: Additionally, the Debtors offer their Employees the option of participating in a dental plan (the "**Dental Plan**"), which is administered by MetLife. The Dental Plan offered through MetLife includes a high or low plan through a basic preferred provider organization ("**PPO**") that covers both in and out of office network care.

c. Vision Plan: In addition to the eye exam offered under the Medical Plans, the Debtors also offer their Regular Employees the option of participating in a vision plan (the "**Vision Plan**") administer by EyeMed. The Vision Plan only provides in-network care.

179. As of June 1, 2025, GGE assumed the operations of the Health Benefit Plans and the obligations thereunder for the GGE Employees. The Debtors' Remaining Employees are still included in the Health Benefit Plans and the Debtors will reimburse GGE for the costs specific to the Remaining Employees. As of the Petition Date, the Debtors estimate that they owe approximately $11,226 on account of accrued but unpaid amounts for the Health Benefit Plans related to the Remaining Employees. The Debtors seek authority to remit amounts on account of their Health Benefit Plans as they become due and to continue doing so postpetition in the ordinary course for the Remaining Employees.

180. ***Flexible Spending Accounts.*** The Debtors also provided their Employees who participate in the Medical Plans with access to a flexible spending account (the "**FSA**"),

administered by Better Business Planning Administration ("**Better Business**"). The FSA allows qualified Employees with the opportunity to contribute pre-tax dollars for eligible healthcare and/or dependent care expenses, depending on the participant's Medical Plans. The Debtors do not make any FSA contributions on behalf of the Employees.

181. Since the Debtors' do not contribute to the Regular Employees' FSAs, the Debtors believe the FSA amounts are generally held in trust at Better Business and are not property of their estates. Employees utilized their FSA amounts through either a debit card at the point of purchase or the submission for reimbursement from Better Business after providing proof of purchase. Those amounts are paid by Better Business from the individual employee's FSA account. All costs related to the FSAs are paid by the Employees who participate in the FSA program. Effective June 1, 2025, GGE assumed the Debtors' FSA program and all Remaining Employees who participate in the FSA program will have access to continue making FSA contributions pursuant to the MSA.

182. As of the Petition Date, the Debtors do not believe there are any outstanding amounts to remit on account of the FSA with respect to the Remaining Employees. By this Motion, the Debtors seek authority, but not direction, pursuant to the Order to continue the FSA in the ordinary course of business on a postpetition basis solely with respect to the Remaining Employees.

183. ***Health Saving Accounts.*** For qualified Employees who participate in a high deductible health plan ("**HDHP**"), the Debtors offered access to a health savings account (the "**HSA**") through Better Business. Participating employees can opt to make pre-tax contributions to their individual HSA through payroll deductions to cover reimbursements under the program up to one-twelfth of the applicable maximum contribution set by the IRS – the limit amount

depends on whether the employee has an individual or family HDHP. The Debtors contribute a total amount of $840 annually ($35 per pay period) to each employees HSA. The Employees who participate in the HSA program pay any fees under the HSA program from their accounts. On June 1, 2025, GGE assumed all operations for the HSA program and all HSA obligations for the GGE Employees.

184. As of the Petition Date, the Debtors believe they owe approximately $315 in unremitted HSA amounts to the Remaining Employees (collectively, the "**HSA Amounts**"), all of which becomes due within 21 days of the Petition Date. Pursuant to the Order, the Debtors seek authority, but not direction, to pay and/or remit the HSA Amounts and to continue the HSA, including the Company HSA Contributions, in the ordinary course of business on a postpetition basis solely for the Remaining Employees.

185. ***Retirement Savings Plan.*** The Debtors provided all full-time Employees with the ability to participate in a 401(k) program (the "**401(k) Plan**"). The 401(k) Plan generally provides for pretax salary deductions of compensation up to limits set by the Internal Revenue Code, and an Employee's 401(k) contributions are deducted automatically from his or her wages. The Debtors do not make matching contributions. The 401(k) Plan was administered by the Debtors and, effective June 1, 2025, GGE assumed all operations for the 401(k) Plan and became the official plan sponsor. After GGE become the plan sponsor for the 401(k) Plan, the Remaining Employees were no longer eligible to participate in the 401(k) Plan.

186. As of the Petition Date, the Debtors estimate they owe approximately $6,000 on account of accrued but unpaid amounts for the 401(k) Plan for the Remaining Employees (the "**401(k) Plan Obligations**"), all of which will become due within 21 days of the Petition Date. The Debtors request the authority, but not the direction, to remit amounts on account of

the 401(k) Plan as they become due and to continue doing so postpetition in the ordinary course, solely with respect to the Remaining Employees.

187. ***Other Workforce Benefits.*** The Debtors offer tuition discounts to their full-time employees (the "**Tuition Discount**"). All School leadership (e.g., heads of Schools, assistant head of school, administrative director, program director, admissions director, etc.) receive a 100% tuition discount, while other full-time employees receive a 75% tuition discount. The tuition discount applies for up to two children and is only applied to the base tuition cost. The Debtors request the authorization, but not the obligation, to continue the Tuition Discount program for the Remaining Employees in the ordinary course of business.

188. ***Workers' Compensation.*** The Debtors maintain workers' compensation insurance for Employees at the levels statutorily required by law for claims arising from or related to their employment with the Debtors (collectively, the "**Workers' Compensation Program**," and any obligations thereto, the "**Workers' Compensation Obligations**"). The Debtors maintain the Workers' Compensation Program through The Hartford. As of the Petition Date, the Debtors have approximately $2,400 in prepetition premiums outstanding for the Workers' Compensation Program, all of which will become due within 21 days of the Petition Date. As such, by this Motion, the Debtors seek the authority to remit amounts on account of the Workers' Compensation Program as they become due and to continue honoring their obligations with respect to the Workers' Compensation Program in the ordinary course of business. It is critical that the Debtors be permitted to continue their Workers' Compensation Program and to pay outstanding claims, taxes, charges, assessments, premiums, and third-party administrator fees in the ordinary course of business because alternative arrangements for workers' compensation

coverage would most certainly be more costly, and the failure to provide coverage may subject the Debtors and/or their officers to severe penalties.

189. I believe that the relief requested in the Wages Motion is in the best interests of the Debtors' estates, the creditors, and all other parties in interest and will enable the Debtors to continue to operate the Schools in chapter 11 without disruption. Accordingly, on behalf of the Debtors, I respectfully submit that the Wages Motion should be approved.

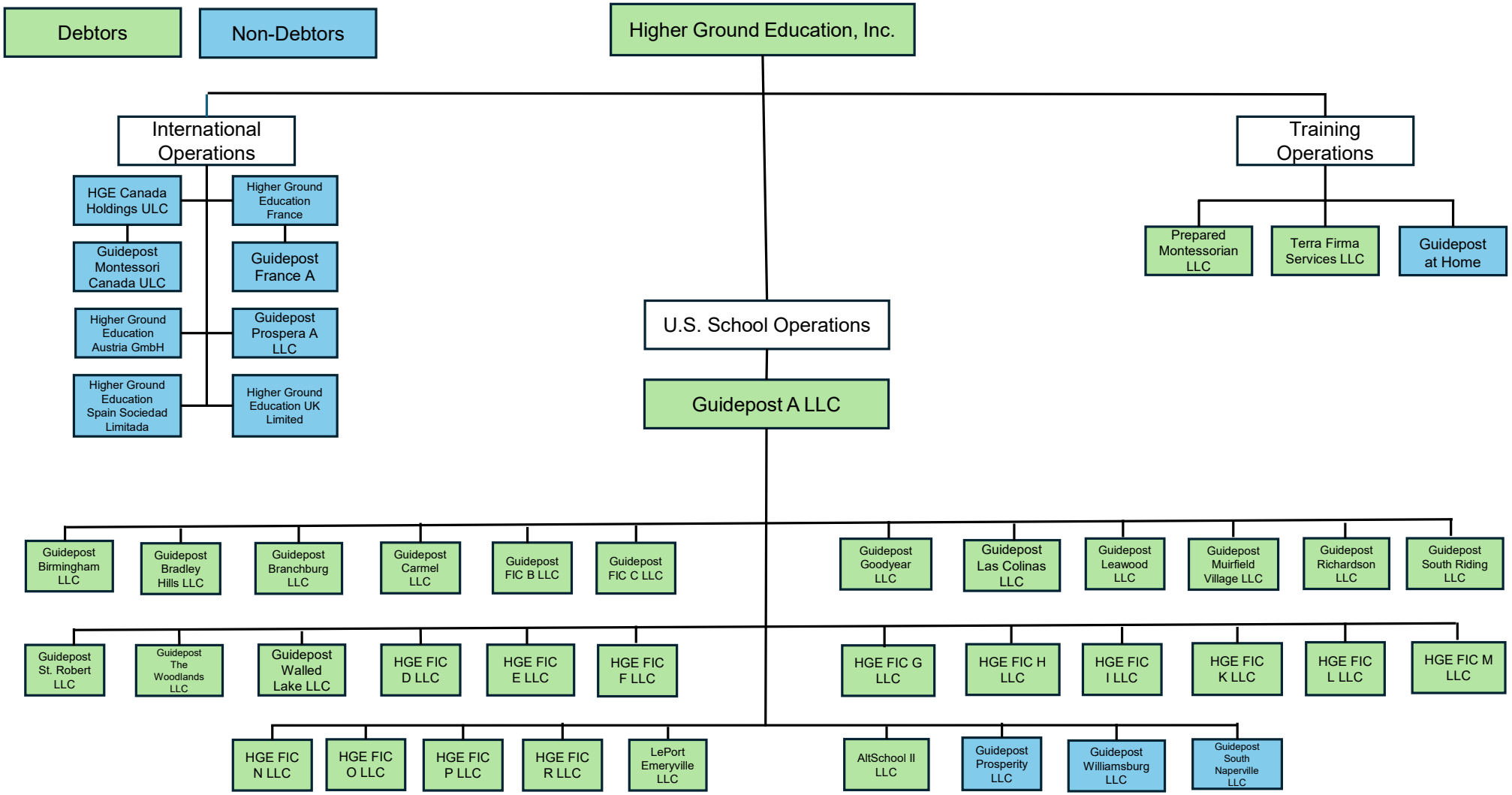
Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing statements are true and correct to the best of my knowledge, information, and belief.

DATED: June 18, 2025

/s/ Jonathan McCarthy
Jonathan McCarthy

Exhibit A

Org Chart


Debtors
Non-Debtors
Higher Ground Education, Inc.
International Operations
Training Operations
HGE Canada Holdings ULC
Higher Ground Education France
Guidepost Montessori Canada ULC
Guidepost France A
Higher Ground Education Austria GmbH
Guidepost Prospera A LLC
Higher Ground Education Spain Sociedad Limitada
Higher Ground Education UK Limited
Prepared Montessorian LLC
Terra Firma Services LLC
Guidepost at Home
U.S. School Operations
Guidepost A LLC
Guidepost Birmingham LLC
Guidepost Bradley Hills LLC
Guidepost Branchburg LLC
Guidepost Carmel LLC
Guidepost FIC B LLC
Guidepost FIC C LLC
Guidepost Goodyear LLC
Guidepost Las Colinas LLC
Guidepost Leawood LLC
Guidepost Muirfield Village LLC
Guidepost Richardson LLC
Guidepost South Riding LLC
Guidepost St. Robert LLC
Guidepost The Woodlands LLC
Guidepost Walled Lake LLC
HGE FIC D LLC
HGE FIC E LLC
HGE FIC F LLC
HGE FIC G LLC
HGE FIC H LLC
HGE FIC I LLC
HGE FIC K LLC
HGE FIC L LLC
HGE FIC M LLC
HGE FIC N LLC
HGE FIC O LLC
HGE FIC P LLC
HGE FIC R LLC
LePort Emeryville LLC
AltSchool II LLC
Guidepost Prosperity LLC
Guidepost Williamsburg LLC
Guidepost South Naperville LLC

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtors.	§	(Jointly Administered)

DECLARATION OF ADAM J. GORMAN WITH RESPECT TO THE TABULATION OF VOTES ON THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF HIGHER GROUND EDUCATION, INC. AND ITS AFFILIATED DEBTORS, AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

I, Adam J. Gorman, depose and say under the penalty of perjury:

1. I am a Director at Kurtzman Carson Consultants LLC dba Verita Global ("Verita"), which has offices located at 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245. I am above eighteen years of age, and I am competent to testify. Except as otherwise noted, all facts set forth herein are based on my personal knowledge, knowledge that I acquired from individuals under my supervision, and my review of relevant documents. I am authorized to submit this declaration (the "Declaration") on behalf of Verita. If I were called to testify, I could and would testify competently as to the facts set forth herein.

[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 (8558); 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.

2. I submit this Declaration regarding the solicitation of votes and the tabulation of Ballots cast on the *Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 549] (as may be further revised, supplemented, modified and/or amended from time to time, the "Plan").

3. The Court authorized Verita's retention (a) as claims and noticing agent to the Debtors on June 20, 2025, pursuant to the *Order Authorizing Debtors' Application for the Retention and Employment of Kurtzman Carson Consultants, LLC dba Verita Global as Claims, Noticing and Solicitation Agent, Effective as of the Petition Date* [Docket No. 58] (the "Retention Order"). The Retention Order authorizes Verita to assist the Debtors with, among other things, the service of solicitation materials and tabulation of votes cast to accept or reject the Plan. Verita and its employees have considerable experience in soliciting and tabulating votes to accept or reject chapter 11 plans.

4. On October 15, 2025, the Court entered the *Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief* [Docket No. 568] (the "Disclosure Statement Order"),[2] establishing, among other things, the Solicitation Procedures. Verita adhered to the procedures outlined in the Disclosure Statement Order and caused the solicitation packages (the "Solicitation Packages") to be distributed to parties entitled to vote on the Plan. I supervised the solicitation and tabulation performed by Verita's employees.

[2] Capitalized terms used but not defined herein have the meanings ascribed to them in the Plan or the Disclosure Statement Order, as applicable.

DEBTORS EXHIBIT 27
Page 2 of 23

A. Service and Transmittal of Solicitation Packages and Related Information.

5. Pursuant to the Disclosure Statement Order, on October 17, 2025, and from time to time thereafter, Verita caused the Solicitation Package to be served on all known Holders of Claims in Class 1 (Bridge CN-3 Secured Lender Claim), Class 2 (WTI Secured Lender Claim), Class 3 (CN-1 Note Claims), Class 4 (CN-2 Note Claims), Class 5 (CN-3 Note Claims) and Class 8 (General Unsecured Claims) (together, the "Voting Classes"). The following materials constitute the Solicitation Package distributed to Holders of Claims in the Voting Classes: (a) the applicable form of Ballot, together with detailed voting instructions, and instructions on how to submit the Ballot; (b) the Official Committee of Unsecured Creditors Letter to All Holders of Claims Entitled to Vote on the Plan (the "UCC Letter"); (c) the *Notice of (I) Hearing on the Disclosure Statement and Confirmation of the Joint Chapter 11 Plan of Reorganization of the Debtors and the Committee, (II) Deadline to Cast Votes to Accept or Reject the Plan, and (III) Objection and Opt Out Right* (the "Combined Hearing Notice"); (d) the Disclosure Statement (and exhibits thereto, including the Plan); (e) the Disclosure Statement Order (without exhibits, except for the Solicitation Procedures); (f) a pre-addressed, postage pre-paid reply envelope; and (g) any additional documents that the Bankruptcy Court has ordered to be made available.

6. In lieu of a Solicitation Package, all known Holders of Claims and Interests in Class 6 (Other Secured Claims), Class 7 (Non-Tax Priority Claims), Class 9 (Intercompany Claims), Class 10 (Equity), and Class 11 (Subsidiary Equity Interests) (collectively, the "Non-Voting Classes"), received a (a) Non-Voting Status Notice and Release Opt-Out Form; (b) the Combined Hearing Notice; and (c) a pre-addressed, postage pre-paid reply envelope. Furthermore, Verita caused the Combined Hearing Notice to be served on all known Holders of Claims or Interests and the 2002 List (regardless of whether such parties are entitled to vote on the Plan) and all other parties required

DEBTORS EXHIBIT 27
Page 3 of 23

to receive such notice pursuant to the Disclosure Statement Order. A *Certificate of Service* evidencing the completion of solicitation was filed with the Court on October 29, 2025 [Docket No. 619] (the "*Solicitation Certificate of Service*").

7. On October 17, 2025, Verita posted links to the electronic versions of the Disclosure Statement, the Disclosure Statement Order, the Plan, the Non-Voting Status Notice and Release Opt-Out Form, Combined Hearing Notice, and the UCC Letter on the public access website at www.veritaglobal.net/higherground.

8. On October 17, 2025, the Publication Notice was published in *The Wall Street Journal* (national edition). The *Proof of Publication*, an affidavit evidencing the publication of the Publication Notice, was filed with the Court on November 3, 2025 [Docket No. 623].

B. The Tabulation Process.

9. The Disclosure Statement Order established September 1, 2025, as the Voting Record Date to determine which Holders of Claims and Interests were entitled to receive the Solicitation Package or the Non-Voting Status Notice and Release Opt-Out Form, as applicable. Pursuant to the Disclosure Statement Order, Holders of Claims in Class 1 (Bridge CN-3 Secured Lender Claim), Class 2 (WTI Secured Lender Claim), Class 3 (CN-1 Note Claims), Class 4 (CN-2 Note Claims), Class 5 (CN-3 Note Claims) and Class 8 (General Unsecured Claims) were entitled to vote to accept or reject the Plan. No other Classes were entitled to vote on the Plan.

10. In accordance with the Solicitation Procedures, Verita worked closely with the Debtors' advisors to identify the Holders of Claims in the Voting Classes entitled to vote as of the Voting Record Date, and to coordinate the distribution of Solicitation Packages to such Holders. A detailed description of Verita's distribution of Solicitation Packages is set forth in the Solicitation Certificate of Service.

DEBTORS EXHIBIT 27
Page 4 of 23

11. In accordance with the Solicitation Procedures, Verita received, reviewed, determined the validity of, and tabulated the Ballots submitted to vote on the Plan. Each Ballot submitted to Verita was date-stamped, scanned, assigned a Ballot number, entered into Verita's voting database, and processed. To be included in the tabulation results as valid, a Ballot must have been (a) properly completed pursuant to the Solicitation Procedures, (b) executed by the relevant Holder entitled to vote on the Plan (or such Holder's representative), (c) returned to Verita via an approved method of delivery set forth in the Solicitation Procedures unless the delivery method requirement was waived by the Debtors, and (d) received by Verita on or before November 17, 2025, at 5:00 p.m. (prevailing Central Time) (the "Voting Deadline"). Verita completed its final tabulation of the Ballots on November 18, 2025, following a complete review and audit of all Ballots received.

12. The final tabulation of votes cast by timely and properly completed Ballots received by Verita is attached hereto as **Exhibit A** and set forth below:

DEBTORS EXHIBIT 27
Page 5 of 23

Total Ballots Received			
Accept		**Reject**	
Number (*% of Number*)	**Amounts** (*% of Amount*)	**Number** (*% of Number*)	**Amount** (*% of Amount*)
Class 1 – Bridge CN3 Secured Lender Claim			
2 *(100%)*	$2,075,821.92 *(100%)*	0 *(0%)*	$0.00 *(0%)*
Class 2 – WTI Secured Lender Claim			
2 *(100%)*	$4,410,970.83 *(100%)*	0 *(0%)*	$0.00 *(0%)*
Class 3 – CN-1 Note Claims			
8 *(100%)*	$9,594,054.65 *(100%)*	0 *(0%)*	$0.00 *(0%)*
Class 4 – CN-2 Note Claims			
1 *(100%)*	$34,955,324.67 *(100%)*	0 *(0%)*	$0.00 *(0%)*
Class 5 – CN-3 Note Claims			
2 *(100%)*	$29,192,959.73 *(100%)*	0 *(0%)*	$0.00 *(0%)*
Class 8 – General Unsecured Claims			
66 *(81.48%)*	$139,694,667.04 *(59.28%)*	15 *(18.52%)*	$95,963,757.62 *(40.72%)*

C. Ballots That Were Not Counted.

13. A report of any Ballots from parties in the Voting Classes excluded from the final tabulation, and the reasons for exclusion of such Ballots, is attached hereto as **Exhibit B**. All such Ballots were not counted because they did not satisfy the requirements for a valid Ballot set forth in the Disclosure Statement Order.

D. Opt Out Election.

14. Verita also reviewed and documented elections recorded on (i) the Ballots from Holders of Claims in the Voting Classes that abstained or rejected the Plan and checked the box on such Ballot to opt out of the Third-Party Releases and (ii) the Opt Out Forms from non-voting

DEBTORS EXHIBIT 27
Page 6 of 23

Holders of Claims and Interests. A report of all Entities who opted out of the Third-Party Releases by checking the opt out box on the Opt Out Form or checked the opt out box and abstained or rejected the Plan on their Ballot is attached hereto as **Exhibit C**. As further detailed in **Exhibit C**, the opt out process proved successful based on the participation rates among the Voting Classes and Non-Voting Classes. Notably sixty-four (64) parties elected to opt out of the Third-Party Releases. For the avoidance of doubt, this Declaration does not certify the validity or enforceability of any opt out elections received, including those reported on **Exhibit B**, but rather is providing these opt out election results for reporting and informational purposes only.

[*Remainder of page left intentionally blank*]

DEBTORS EXHIBIT 27
Page 7 of 23

To the best of my knowledge, information and belief, the foregoing information concerning the distribution, submission, and tabulation of Ballots in connection with the Plan is true.

Dated: November 20, 2025

/s/ Adam J. Gorman
Adam J. Gorman
Director
Verita Global

Exhibit A

Exhibit A
Ballot Tabulation Summary

Class Name	Class Description	Total Members	Members Voted	Members Accepted	Members Rejected	% Members Accepted	% Members Rejected	Total $ Voted	$ Accepted	$ Rejected	% $ Accepted	% $ Rejected
1	Bridge CN3 Secured Lender Claim	4	2	2	0	100.00	0.00	$2,075,821.92	$2,075,821.92	$0.00	100.00	0.00
2	WTI Secured Lender Claim	4	2	2	0	100.00	0.00	$4,410,970.83	$4,410,970.83	$0.00	100.00	0.00
3	CN1 Note Claims	50	8	8	0	100.00	0.00	$9,594,054.65	$9,594,054.65	$0.00	100.00	0.00
4	CN2 Note Claims	4	1	1	0	100.00	0.00	$34,955,324.67	$34,955,324.67	$0.00	100.00	0.00
5	CN3 Note Claims	12	2	2	0	100.00	0.00	$29,192,959.73	$29,192,959.73	$0.00	100.00	0.00
8	General Unsecured Claims	409	81	66	15	81.48	18.52	$235,658,424.66	$139,694,667.04	$95,963,757.62	59.28	40.72

Class 1 Ballot Detail
(Bridge CN-3 Secured Lender Claim)

Creditor Name	Date Received	Ballot No.	Voting Amount	Vote
2Hr Learning Inc	11/16/2025	96	$1,044,794.52	Accept
Learn Capital Iv Special Opportunities X LLC	11/17/2025	97	$1,031,027.40	Accept

Class 2 Ballot Detail

(WTI Secured Lender Claim)

Creditor Name	Date Received	Ballot No.	Voting Amount	Vote
Venture Lending & Leasing IX, Inc.	10/28/2025	18	$153,801.58	Accept
WTI Fund X, Inc.	10/28/2025	19	$4,257,169.25	Accept

Class 3 Ballot Detail
(CN-1 Note Claims)

Creditor Name	Date Received	Ballot No.	Voting Amount	Vote
J R & A Garibaldi Trust Dtd Dec 22 2014	11/11/2025	65	$25,000.00	Accept
John Steller	11/14/2025	79	$297,198.50	Accept
Learn Capital Fund V Growth L P	11/17/2025	99	$9,062,608.37	Accept
Moontower Education Inc	11/09/2025	52	$15,000.00	Accept
Paul Crockett	10/22/2025	8	$5,000.00	Accept
Reena Maharaj and Zubin Maharaj	11/14/2025	85	$57,000.00	Accept
Sternheim Family Trust 5 17 2005	11/16/2025	98	$25,000.00	Accept
Yu Hge G LLC	11/05/2025	40	$107,247.78	Accept

Class 4 Ballot Detail
(CN-2 Note Claims)

Creditor Name	Date Received	Ballot No.	Voting Amount	Vote
Learn Capital Fund V Growth L P	11/17/2025	100	$34,955,324.67	Accept

Class 5 Ballot Detail
(CN-3 Note Claims)

Creditor Name	Date Received	Ballot No.	Voting Amount	Vote
Ramandeep Girn	11/13/2025	73	$5,356,445.59	Accept
YYYYY, LLC	11/16/2025	101	$23,836,514.14	Accept

DEBTORS EXHIBIT 27
Page 15 of 23

Class 8 Ballot Detail

(General Unsecured Claims)

Creditor Name	Date Received	Ballot No.	Voting Amount	Vote
109 Natches Trace LLC	11/11/2025	69	$2,740,185.73	Accept
18265 Highway 49 LLC	11/17/2025	122	$2,422,545.49	Accept
214 E Hallandale Beach LLC	11/14/2025	55	$31,072,411.99	Reject
2515 N. Wauwatosa LLC	10/21/2025	3	$13,109,055.85	Accept
479 Clinton Avenue Corp	11/14/2025	114	$4,216,667.72	Accept
6575 Oakwood Blvd LLC	11/16/2025	106	$2,695,244.00	Accept
9930 Valley Ranch Pkwy LLC	11/11/2025	66	$3,106,300.51	Accept
A.C.S.	11/17/2025	117	$1,000,000.00	Reject
A.H.S.	11/17/2025	120	$1,000,000.00	Reject
ACDC dba Anago of Colorado	11/06/2025	45	$3,899.98	Accept
Akers Advisory Group LLC dba City Wide Facility Solutions of Nashville	10/24/2025	15	$60,673.56	Accept
Alaa Hussein	10/22/2025	9	$24,000.00	Accept
Amazing Athletes of Central Texas	11/06/2025	47	$1,890.00	Accept
Aztlan	10/24/2025	17	$500.00	Accept
Bobs Backflow & Plumbing Services Inc	10/22/2025	10	$125.00	Accept
Brian Alspach	10/21/2025	5	$282,850.00	Reject
Carl Barney Individually and as Trustee of The Carl Barney Living Trust	11/04/2025	35	$30,000,000.00	Reject
Carl R Freund Trustee of Irrev Trust Winifred Freund	11/14/2025	86	$106,441.85	Reject
Champlin 6251 LLC	11/11/2025	58	$307,188.00	Accept
Chase Simon	11/17/2025	118	$1,000,000.00	Reject
Christopher Harvin dba Cardinal Facilities Management	11/17/2025	109	$8,260.40	Accept
Clairmont School and Childcare Center Inc	11/14/2025	82	$82,383.40	Accept
Clark 6001 LLC	11/11/2025	59	$322,563.50	Accept
Custom Lawn & Landscape Inc	11/04/2025	36	$625.13	Accept
Davis Estates Ltd.	11/14/2025	80	$1,808,189.84	Accept
DC Newton Wells LLC	11/05/2025	41	$26,117,924.00	Accept
DC VA Beach Upton LLC	11/05/2025	42	$15,142,681.00	Accept
Dimitry Braznichenko	10/21/2025	6	$53,940.00	Accept
Fogerty, Casey	11/14/2025	87	$100,000.00	Accept
Forest Grease & Commercial LLC	11/10/2025	54	$280.40	Accept
Godwin, Emma	10/21/2025	2	$1.00	Accept
Guidepost Financial Partner LLC	11/11/2025	60	$27,470,918.47	Accept
Guidepost Global Education, Inc.	11/17/2025	110	$8,376,288.83	Accept
Hart, Victoria	11/17/2025	115	$2,052.00	Accept
Heritage Crossing Shopping Center Association	11/11/2025	68	$762.10	Accept
Illinois Carolina Partners LLC dba City Wide Facility Solutions Chicago North	11/11/2025	57	$4,515.80	Accept

Class 8 Ballot Detail

(General Unsecured Claims)

Creditor Name	Date Received	Ballot No.	Voting Amount	Vote
Jessica Abbott	11/17/2025	111	$985.72	Reject
K.R. a Minor Child	11/06/2025	48	$100,000.00	Reject
Kaplin Stewart Meloff Reiter & Stein PC	11/04/2025	32	$1,095.00	Accept
Kevork and Araksya Vartanian	10/23/2025	11	$2,079,297.26	Accept
Kidokinetics of Central Texas	11/03/2025	29	$1,080.00	Accept
Kusan Inc dba Quality Air Heating and Air Conditioning	10/28/2025	23	$440.00	Accept
LFI Wheaton II LLC	11/11/2025	61	$614,375.00	Accept
LFI Wheaton III LLC	11/11/2025	62	$614,375.00	Accept
Lloyd H. Wells Gift Trust Dtd 11/24/1987 and Adrienne M. Wells Castaneda Gift Trust Dtd 12/12/2006	10/27/2025	20	$252,284.04	Reject
Lock Away Wurzbach Parkway LLC	11/17/2025	113	$4,470,509.12	Accept
Longmont GM LLC	11/17/2025	112	$3,988,441.00	Accept
Marin Sanitary Service	11/07/2025	49	$639.84	Accept
Mark Steenstra	10/23/2025	12	$233,333.33	Accept
Mary Katherine DiSalvo	10/27/2025	16	$928.58	Accept
McKinney TX Associates LLC	11/10/2025	53	$605,473.89	Accept
Natasha Titov	11/14/2025	103	$5,627.14	Accept
NESTAR, LLC (d/b/a Nestar III, LLC)	11/16/2025	104	$1,453,649.56	Accept
Nicole Dunn	10/27/2025	22	$1,400.00	Accept
North Carolina Department of Labor, Elevator and Amusement Device Bureau	11/13/2025	78	$100.00	Accept
Orchard Clark LLC	11/11/2025	63	$2,257,944.50	Accept
Planetary Corporation	11/05/2025	44	$8,750.00	Accept
Prestige Fire Protection Group Inc	10/24/2025	13	$800.00	Accept
Quattro Richmond LLC	11/17/2025	95	$5,119,534.25	Accept
R.S.	11/17/2025	121	$1,000,000.00	Reject
Rajani-Nema, Maya	11/08/2025	50	$22,083.30	Accept
Rebecca Girn	11/13/2025	74	$1,272,917.00	Accept
Red Duke Strategies LLC	11/03/2025	31	$2,850.00	Accept
Rinetti, Jaime	10/20/2025	1	$65,800.00	Accept
Romero, Ashlea	11/16/2025	108	$900.00	Accept
RTS Orchards, LLC	11/14/2025	102	$1,127,151.31	Accept
San Ramon Guidepost LLC	11/06/2025	46	$29,144,187.77	Reject
SCH Group	11/04/2025	34	$575,000.00	Accept
Sriram Narasimhan	10/29/2025	24	$1.00	Accept
SS Peoria Arizona LLC	11/16/2025	107	$7,055.02	Accept
Tal Simon	11/17/2025	119	$1,000,000.00	Reject
TDOR c/o Attorney General	10/27/2025	21	$2,596.25	Reject
Tremik Brantley	11/03/2025	27	$1,964.29	Accept
Vorbeck Family LP	11/17/2025	116	$907,832.04	Accept
WG Huntersville LLC	10/30/2025	26	$675,694.64	Accept

Class 8 Ballot Detail
(General Unsecured Claims)

Creditor Name	Date Received	Ballot No.	Voting Amount	Vote
Wilbur Rush dba Cleanup Team LLC	11/16/2025	105	$5,200.00	Accept
Wilson, Marelbis	11/02/2025	30	$2,000.00	Reject
Yu Capital, LLC	11/05/2025	37	$655,717.26	Accept
YuATI LLC	11/05/2025	38	$2,257,424.00	Accept
YuFIC B, LLC	11/05/2025	39	$2,364,774.00	Accept
YuHGE A LLC	11/05/2025	43	$114,848.00	Accept

Exhibit B

Ballot Excluded from Tabulation

Creditor Name	Date Received	Ballot No.	Voting Amount	Vote	Class	Reason Excluded
3501 W. Segerstrom, LLC	11/14/2025	81	$403,576.87	Abstain	Class 8	No vote cast
Moontower Education, Inc.	11/09/2025	51	N/A	N/A	Opt-Out	No selection made
Reena Maharaj and Zubin Maharaj	11/14/2025	84	N/A	N/A	Opt-Out	No selection made
Romulus Asenloo	11/18/2025	123	$5,792.86	Unacceptable	Class 8	Late filed
Sweeny & Sons Unlimited Inc dba City Wide Facility Solutions	10/21/2025	4	N/A	N/A	Opt-Out	No selection made

Exhibit C

DEBTORS EXHIBIT 27
Page 21 of 23

Opt-Out Summary

Creditor Name	Date Received	Ballot No.	Class	Opt Out of Release
10300 Riverside, LLC	11/04/2025	33	Non-Voting Class	Yes
109 Natches Trace LLC	11/11/2025	69	8 - General Unsecured Claims	Yes
18265 Highway 49 LLC	11/17/2025	122	8 - General Unsecured Claims	Yes
214 E Hallandale Beach LLC	11/14/2025	55	8 - General Unsecured Claims	Yes
2515 N. Wauwatosa LLC	10/21/2025	3	8 - General Unsecured Claims	Yes
6575 Oakwood Blvd LLC	11/16/2025	106	8 - General Unsecured Claims	Yes
9930 Valley Ranch Pkwy LLC	11/11/2025	66	8 - General Unsecured Claims	Yes
A.C.S.	11/17/2025	117	8 - General Unsecured Claims	Yes
A.H.S.	11/17/2025	120	8 - General Unsecured Claims	Yes
Alaa Hussein	10/22/2025	9	8 - General Unsecured Claims	Yes
Amazing Athletes of Central Texas	11/06/2025	47	8 - General Unsecured Claims	Yes
Aztlan	10/24/2025	17	8 - General Unsecured Claims	Yes
Brian Alspach	10/21/2025	7	Non-Voting Class	Yes
Brian Alspach	10/21/2025	5	8 - General Unsecured Claims	Yes
Carl Barney Individually and as Trustee of The Carl Barney Living Trust	11/04/2025	35	8 - General Unsecured Claims	Yes
Carolina Franco de Poppe	11/17/2025	93	Non-Voting Class	Yes
Champlin 6251 LLC	11/11/2025	58	8 - General Unsecured Claims	Yes
Chase Simon	11/17/2025	118	8 - General Unsecured Claims	Yes
Christopher Harvin dba Cardinal Facilities Management	11/17/2025	109	8 - General Unsecured Claims	Yes
Clark 6001 LLC	11/11/2025	59	8 - General Unsecured Claims	Yes
Cornelia Lockitch	11/11/2025	67	Non-Voting Class	Yes
Davis Estates Ltd.	11/14/2025	80	8 - General Unsecured Claims	Yes
DC Newton Wells LLC	11/05/2025	41	8 - General Unsecured Claims	Yes
DC VA Beach Upton LLC	11/05/2025	42	8 - General Unsecured Claims	Yes
Dixit Kishorkumar Vora	11/13/2025	77	Non-Voting Class	Yes
Duc Viet Nguyen	11/13/2025	75	Non-Voting Class	Yes
Fnu Kaushik Saurabh	11/17/2025	90	Non-Voting Class	Yes
Godwin, Emma	10/21/2025	2	8 - General Unsecured Claims	Yes
Guidepost Financial Partner LLC	11/11/2025	60	8 - General Unsecured Claims	Yes
Guidepost Financial Partner, LLC	11/11/2025	56	Non-Voting Class	Yes
Hart, Victoria	11/17/2025	115	8 - General Unsecured Claims	Yes
Illinois Carolina Partners LLC dba City Wide Facility Solutions Chicago North	11/11/2025	57	8 - General Unsecured Claims	Yes
Jessica Abbott	11/17/2025	111	8 - General Unsecured Claims	Yes
John Steller	11/14/2025	79	3 - CN1 Note Claims	Yes
K.R. a Minor Child	11/06/2025	48	8 - General Unsecured Claims	Yes
LFI Wheaton II LLC	11/11/2025	61	8 - General Unsecured Claims	Yes
LFI Wheaton III LLC	11/11/2025	62	8 - General Unsecured Claims	Yes
Lindsay Journo	11/14/2025	83	Non-Voting Class	Yes
Lloyd H. Wells Gift Trust Dtd 11/24/1987 and Adrienne M. Wells Castaneda Gift Trust Dtd 12/12/2006	10/27/2025	20	8 - General Unsecured Claims	Yes
Malki, Asseya	11/11/2025	64	Non-Voting Class	Yes
McKinney TX Associates LLC	11/10/2025	53	8 - General Unsecured Claims	Yes
Meghan Lamb	11/03/2025	28	Non-Voting Class	Yes
Meyer, Josefa	10/29/2025	25	Non-Voting Class	Yes
NESTAR, LLC (d/b/a Nestar III, LLC)	11/16/2025	104	8 - General Unsecured Claims	Yes
North Carolina Department of Labor, Elevator and Amusement Device Bureau	11/13/2025	78	8 - General Unsecured Claims	Yes

Exhibit C

Opt-Out Summary

Creditor Name	Date Received	Ballot No.	Class	Opt Out of Release
Orchard Clark LLC	11/11/2025	63	8 - General Unsecured Claims	Yes
Paul Crockett	10/22/2025	8	3 - CN1 Note Claims	Yes
Philip ONeill	11/12/2025	72	Non-Voting Class	Yes
Qinqin Zheng	11/16/2025	89	Non-Voting Class	Yes
Quattro Richmond LLC	11/17/2025	95	8 - General Unsecured Claims	Yes
R.S.	11/17/2025	121	8 - General Unsecured Claims	Yes
Rosemeire Aparecida Capelate de Oliveira	11/17/2025	94	Non-Voting Class	Yes
RTS Orchards, LLC	11/14/2025	102	8 - General Unsecured Claims	Yes
Samantha McLoughlin	11/12/2025	70	Non-Voting Class	Yes
SammyJDance LLC	11/12/2025	71	Non-Voting Class	Yes
Sasikiran Dadi	11/17/2025	91	Non-Voting Class	Yes
Sri Krishna Chaitanya Anne	11/17/2025	92	Non-Voting Class	Yes
SS Peoria Arizona LLC	11/16/2025	107	8 - General Unsecured Claims	Yes
Tal Simon	11/17/2025	119	8 - General Unsecured Claims	Yes
TDOR c/o Attorney General	10/27/2025	21	8 - General Unsecured Claims	Yes
Thuy Thi Thu Nguyen	11/13/2025	76	Non-Voting Class	Yes
WG Huntersville LLC	10/30/2025	26	8 - General Unsecured Claims	Yes
Yuenan Li	11/16/2025	88	Non-Voting Class	Yes
Zan Jin	10/23/2025	14	Non-Voting Class	Yes

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COUNSEL TO DEBTORS AND DEBTORS IN POSSESSION

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtors.	§	(Jointly Administered)

NOTICE OF PUBLICATION

PLEASE TAKE NOTICE that pursuant to the *Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief* [Docket No. 568], the *Notice of (I) Combined Hearing on the Final Approval of 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 (8558); 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.

DEBTORS EXHIBIT 28
Page 1 of 6

Disclosure Statement, Confirmation of the Chapter 11 Plan, and Related Matters, and (II) Objection Deadlines and Summary of the Chapter 11 Plan was published in the October 17, 2025 national edition of *The Wall Street Journal*, as evidenced by the Affidavit attached hereto as **Exhibit A**.

DATED: November 3, 2025

Respectfully submitted by:

/s/ Holland N. O'Neil

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COUNSEL TO DEBTORS AND DEBTORS IN POSSESSION

CERTIFICATE OF SERVICE

I hereby certify that on November 3, 2025, a true and correct copy of the foregoing document was served electronically by the Court's PACER system.

/s/ Nora J. McGuffey
Nora J. McGuffey

Exhibit A

AFFIDAVIT

STATE OF NEW JERSEY)
) ss:
CITY OF MONMOUTH JUNCTION, in the COUNTY OF MIDDLESEX)

I, Wayne Sidor, being duly sworn, depose and say that I am the Advertising Clerk of the Publisher of THE WALL STREET JOURNAL, a daily national newspaper of general circulation throughout the United States, and that the notice attached to this Affidavit has been regularly published in THE WALL STREET JOURNAL for National distribution for

1 insertion(s) on the following date(s): 10/17/2025

ADVERTISER: Higher Ground Education, Inc.

and that the foregoing statements are true and correct to the best of my knowledge.

Wayne Sidor

Sworn to
before me
this 17th day of
October 2025

Notary Public

IAN C. MARTIN
NOTARY PUBLIC
ID #
50086494
COMMISSION
EXPIRES
07/18/2028
STATE OF NEW JERSEY

P2JW290000-2-B00600-1--------XA

Case 25-80121-mvl11 Doc 652-28 Filed 11/03/25 Entered 11/03/25 14:58:14 Desc Exhibit 28 Page 1 of 6

BIGGEST 1,000 STOCKS

How to Read the Stock Tables

The following explanations apply to NYSE, NYSE Arca, NYSE American and Nasdaq Stock Market listed securities. Prices are consolidated from trades reported by various market centers, including securities exchanges, Finra, electronic communications networks and other broker-dealers. The list comprises the 1,000 largest companies based on market capitalization.

Underlined quotations are those stocks with large changes in volume compared with the issue's average trading volume.

Boldfaced quotations highlight those issues whose price changed by 5% or more if their previous closing price was $2 or higher.

Footnotes:
ı-New 52-week high; ↑-New 52-week low; **dd**-Indicates loss in the most recent four quarters.

Stock tables reflect composite regular trading as of 4 p.m. ET and changes in the official closing prices from 4 p.m. ET the previous day.

Thursday, October 16, 2025

Stock	Sym	Close	Net Chg
A B C			
AECOM	ACM	131.00	-1.81
AES	AES	14.82	0.07
Aflac	AFL	106.73	-3.08
AGNC Invt	AGNC	9.92	-0.10
ı **ASE Tech**	ASX	12.58	0.65
ASML	ASML	1019.59	9.78
ı **AST Space**	ASTS	89.50	-6.19
AT&T	T	26.20	0.13
ATI	ATI	81.22	-2.10
AbbottLabs	ABT	127.63	-1.82
AbbVie	ABBV	226.87	0.65
Accenture	ACN	234.02	-5.69
Acuity	AYI	361.04	-4.91
↑ Adobe	ADBE	329.23	-1.40
AdvDrainageSys	WMS	140.53	-0.63
ı AdvMicroDevices	AMD	234.56	-4.04
Aegon	AEG	7.56	-0.13
AerCap	AER	120.23	-1.71
AeroVironment	AVAV	374.10	-10.59
AffirmA	AFRM	69.07	-3.99
AgilentTechs	A	141.10	1.45
ı AgnicoEagleMines	AEM	185.52	6.78
AirProducts	APD	253.18	-4.23
Airbnb	ABNB	122.89	-1.37
AkamaiTech	AKAM	72.96	-0.71
ı AlamosGold	AGI	37.47	1.44
Albemarle	ALB	95.29	-2.87
Albertsons	ACI	19.23	0.02
Alcoa	AA	37.13	0.67
Alcon	ALC	75.40	1.41
AlexandriaRlEst	ARE	75.23	-0.98
Alibaba	BABA	165.09	-0.82
AlignTech	ALGN	129.84	1.41
Allegion	ALLE	177.50	0.22
ı AlliantEnergy	LNT	67.60	-1.03
Allstate	ALL	194.88	-5.54
AllyFinancial	ALLY	38.45	-1.25
ı AlnylamPharm	ALNY	481.07	10.80
ı Alphabet C	GOOG	251.88	0.17
ı Alphabet A	GOOGL	251.46	0.43
Altria	MO	64.26	-0.61
Amazon.com	AMZN	214.47	-1.10
Ambev	ABEV	2.23	0.06
Amcor	AMCR	8.14	0.09
Amdocs	DOX	82.49	0.06
AmerSports	AS	30.64	-1.40
ı Ameren	AEE	105.21	-0.18
ı AmericaMovil	AMX	22.55	0.99
ı AEP	AEP	117.53	-1.00
AmerExpress	AXP	323.12	-7.54
AmericanFin	AFG	131.31	-5.17
AmHomes4Rent	AMH	32.64	0.08
AIG	AIG	77.02	-4.24
AmerTowerREIT	AMT	191.47	1.44
AmerWaterWorks	AWK	143.21	0.68
Ameriprise	AMP	467.73	-13.54
Ametek	AME	184.49	-1.29
Amgen	AMGN	295.81	-1.51
ı Amphenol	APH	127.36	1.76
Amrize	AMRZ	48.34	-0.13
AnalogDevices	ADI	241.61	3.46
ı AngloGoldAsh	AU	78.55	3.33
AB InBev	BUD	61.54	1.28
AnnalyCap	NLY	20.51	-0.29
AnteroMidstream	AM	17.96	-0.36
AnteroResources	AR	30.79	-1.35
Aon	AON	343.12	-12.68
APi Group	APG	34.43	-0.11
ApolloGlbMgmt	APO	120.84	-6.86
Apple	AAPL	247.45	-1.89
ı AppliedDigital	APLD	36.64	-1.12
AppliedIndlTechs	AIT	244.84	-3.13
ı ApplMaterials	AMAT	227.72	0.14
AppLovin	APP	605.68	3.38
Aptiv	APTV	83.49	-0.15
Aramark	ARMK	38.49	-1.30
ArcelorMittal	MT	38.78	0.46
ArchCapital	ACGL	86.23	-3.34
ADM	ADM	62.90	-0.48
AresMgmt	ARES	141.24	-9.85
ı argenx	ARGX	837.28	21.67
AristaNetworks	ANET	146.01	2.63
Arm	ARM	171.19	0.52
ArmstrongWorld	AWI	198.09	-3.28
AscendisPharma	ASND	207.03	-0.09
Assurant	AIZ	207.70	-7.15
AsteraLabs	ALAB	163.55	2.09
AstraZeneca	AZN	83.83	-1.00
Atlassian	TEAM	150.13	0.29
AtmosEnergy	ATO	176.37	-2.82
AuroraInnov	AUR	5.23	-0.26
Autodesk	ADSK	299.82	-5.26
Autoliv	ALV	121.15	0.25
ADP	ADP	280.16	-4.05
AutoZone	AZO	4007.91	-19.12
Avalonbay	AVB	184.46	0.46
Avantor	AVTR	14.57	0.70
AveryDennison	AVY	159.34	-0.24
AxonEnterprise	AXON	652.17	7.18
BCE	BCE	23.69	0.04
BHP Group	BHP	56.28	-0.41
BJ's Wholesale	BJ	93.00	-1.73
BP	BP	32.78	-0.56
ı BWX Tech	BWXT	209.01	5.19
BXP	BXP	70.39	-1.34
Baidu	BIDU	120.89	-0.69
BakerHughes	BKR	44.64	0.17
Ball	BALL	48.06	0.51
ı **BBVA**	BBVA	19.48	1.22
BancoBradesco	BBDO	2.75	-0.04
ı BancodeChile	BCH	32.77	0.53
BancSanBrasil	BSBR	5.21	0.08
ı BcoSantChile	BSAC	27.54	0.31
BancoSantander	SAN	9.90	0.03
BankofAmerica	BAC	50.44	-1.84
BankMontreal	BMO	124.70	-3.56
BankNY Mellon	BK	106.72	-2.21
BankNovaScotia	BNS	63.98	-0.53
Barclays	BCS	19.95	-0.38
ı BarrickMining	B	35.65	0.97
BaxterIntl	BAX	22.97	0.22
BectonDicknsn	BDX	185.27	-1.50
BentleySystems	BSY	50.29	-0.42
BeOneMed	ONC	318.02	1.87
Berkley	WRB	73.65	-2.74
BerkHathwy A	BRK.A	733080	-10960
BerkHathwy B	BRK.B	488.81	-7.58
BestBuy	BBY	78.54	0.13
Bilibili	BILI	27.29	0.41
Bio-Techne	TECH	61.60	2.02
Biogen	BIIB	142.26	-1.40
BioMarinPharm	BMRN	52.95	-0.14
BioNTech	BNTX	105.08	0.74
BitMineImmersion	BMNR	51.08	-2.72
BlackRock	BLK	1171.36	-31.23
Blackstone	BX	157.97	-5.94
Block	XYZ	74.54	-1.59
BloomEnergy	BE	115.09	-1.49
BlueOwlCapital	OWL	15.89	-1.23
Boeing	BA	211.89	-2.11
Booking	BKNG	4952.31	-128.55
BoozAllen	BAH	97.28	0.93
BorgWarner	BWA	42.81	0.55
BostonSci	BSX	97.78	0.07
BridgeBioPharma	BBIO	55.03	-1.60
BristolMyers	BMY	43.39	-0.22
BritishAmTob	BTI	51.14	0.39
Broadcom	AVGO	354.15	2.82
BroadridgeFinl	BR	226.38	-5.11
BrookfieldAsset	BAM	54.16	-2.08
Brookfield	BN	44.02	-1.29
BrookfieldInfr	BIP	33.97	-0.58
BrookWealth	BNT	43.97	-1.21
↑ **Brown&Brown**	BRO	87.42	-6.55
Brown-Forman B	BF.B	28.28	1.12
Brown-Forman A	BF.A	28.35	1.32
BuildersFirst	BLDR	122.95	-3.34
Bullish	BLSH	57.55	-1.10
ı BungeGlobal	BG	95.33	2.24
BurlingtonStrs	BURL	274.40	-4.58
CACI Intl	CACI	518.23	1.13
CBRE Group	CBRE	155.42	-1.40
CDW	CDW	151.10	2.27
CF Industries	CF	83.02	-2.42
↑ CGI A	GIB	87.08	0.59
CH Robinson	CHRW	125.99	-2.02
CME Group	CME	262.51	-5.64
CMS Energy	CMS	74.75	-0.56
CNA Fin	CNA	45.12	-1.14
CNH Indl	CNH	10.45	0.21
CRH	CRH	116.94	-1.64
CSX	CSX	35.99	-0.25
CVS Health	CVS	81.37	0.70
CadenceDesign	CDNS	324.25	0.15
CAE	CAE	27.50	0.11
CamdenProperty	CPT	101.85	0.15
Cameco	CCJ	91.13	-2.33
Campbell's	CPB	30.71	0.56
CIBC	CM	80.16	-1.63
CanNtlRlwy	CNI	94.66	-2.47
CanadianNatRscs	CNQ	30.21	-0.65
CdnPacKC	CP	75.47	-1.27
CapitalOne	COF	203.15	-11.95
CardinalHealth	CAH	153.27	-2.40
CarisLifeSci	CAI	31.95	0.79
Carlisle	CSL	319.09	-12.24
Carlyle	CG	56.99	-2.41
Carnival	CCL	28.21	-0.63
Carnival	CUK	25.73	-0.54
CarpenterTech	CRS	238.12	-4.06
CarrierGlobal	CARR	56.75	-0.46
Carvana	CVNA	344.71	-10.71
CaseysGenStores	CASY	561.33	-2.84
ı Caterpillar	CAT	540.96	6.91
ı Celestica	CLS	279.86	9.90
ı CelsiusHldg	CELH	64.29	1.19
Cemex	CX	9.70	-0.13
ı Cencora	COR	319.40	-0.21
CenovusEnergy	CVE	16.74	-0.55
Centene	CNC	35.64	-0.15
CenterPointEner	CNP	39.67	-0.19
CentrusElBras	EBR	9.81	0.09
ChartIndustries	GTLS	200.19	0.16
CharterComms	CHTR	255.34	-9.22
CheckPoint	CHKP	188.36	-1.88
CheniereEnergy	LNG	220.07	-5.16
CheniereEnerPtrs	CQP	50.87	-1.14
Chevron	CVX	151.71	-0.40
Chewy	CHWY	38.11	0.15
Chipotle	CMG	41.76	-0.01
Chubb	CB	268.23	-10.08
ChunghwaTel	CHT	43.41	0.12
Church&Dwight	CHD	87.25	0.87
Ciena	CIEN	170.78	2.07
Cigna	CI	291.07	-3.50
CincinnatiFinl	CINF	151.39	-4.96
Cintas	CTAS	184.36	-3.09
CircleInternet	CRCL	128.46	-6.02
CiscoSystems	CSCO	69.09	-0.43
Citigroup	C	96.26	-3.52
CitizensFin	CFG	48.39	-3.31
CleanHarbors	CLH	232.10	0.25
Clorox	CLX	117.60	-0.76
Cloudflare	NET	211.40	-5.98
Coca-Cola	KO	67.59	0.51
Coca-ColaCon	COKE	130.59	3.72
CocaColaEuropac	CCEP	89.28	0.50
ı CoeurMining	CDE	23.10	0.82
↑ CognizantTech	CTSH	65.47	-1.28
Coherent	COHR	115.96	5.55
CoinbaseGlbl	COIN	330.25	-6.05
ColgatePalm	CL	78.08	0.45
↑ Comcast A	CMCSA	29.26	-0.46
Comerica	CMA	73.85	-4.76
ComfortSystems	FIX	838.78	1.67
SABESP	SBS	23.69	0.54
ConagraBrands	CAG	18.27	-0.07
ConocoPhillips	COP	86.91	-0.83
ConEd	ED	101.07	-1.22
ConstBrands A	STZ	139.32	0.43
ConstellationEner	CEG	396.53	-7.42
Cooper	COO	71.56	2.80
↑ Copart	CPRT	44.06	-0.51
Core&Main	CNM	51.99	0.05
CorebridgeFin	CRBG	30.63	-1.53
CoreWeave	CRWV	141.74	2.50
Corning	GLW	86.72	0.10
Corpay	CPAY	277.50	-10.28
Corteva	CTVA	61.00	-0.91
CoStar	CSGP	74.35	-0.84
Costco	COST	925.62	-29.37
↑ CoterraEnergy	CTRA	22.58	-0.62
Coupang	CPNG	31.50	-0.05
Crane	CR	181.29	0.48
Credicorp	BAP	252.65	-2.25
CredoTech	CRDO	136.53	5.12
CrowdStrike	CRWD	482.23	-6.79
CrownCastle	CCI	98.06	...
Crown Holdings	CCK	92.34	1.96
CubeSmart	CUBE	41.86	0.75
Cummins	CMI	422.67	-0.72
Curtiss-Wright	CW	550.06	-6.49
CyberArkSoftware	CYBR	486.39	-2.52
D E F			
DTE Energy	DTE	141.50	-0.96
DT Midstream	DTM	109.61	-2.22
D-WaveQuantum	QBTS	40.46	-4.32
Danaher	DHR	210.92	4.82
Darden	DRI	187.45	-0.91
Datadog	DDOG	151.17	-8.85
DaVita	DVA	125.25	-0.75
Dayforce	DAY	68.32	0.04
DeckersOutdoor	DECK	99.06	2.62
Deere	DE	457.16	8.70
DellTechC	DELL	151.31	-2.39
DeltaAir	DAL	60.40	-1.11
DeutscheBank	DB	35.10	0.17
DevonEnergy	DVN	32.03	-0.58
DexCom	DXCM	66.33	0.92
Diageo	DEO	98.67	3.45
DiamondbkEner	FANG	139.44	-2.50
Dick's	DKS	230.37	-3.83
DigitalRealty	DLR	173.96	-1.24
Dillard's	DDS	596.08	-4.72
Disney	DIS	109.88	-1.83
DocuSign	DOCU	67.12	-0.79
DollarGeneral	DG	103.88	-2.44
DollarTree	DLTR	94.03	-1.94
ı DominionEner	D	60.62	-1.07
Domino's	DPZ	416.95	-0.51
ı Donaldson	DCI	82.28	-0.12
ı DoorDash	DASH	266.67	-5.94
Dover	DOV	166.13	3.47
Dow	DOW	21.90	-0.30
Doximity	DOCS	67.33	-0.72
DrReddy'sLab	RDY	14.22	0.15
DraftKings	DKNG	35.19	-0.31
ı DukeEnergy	DUK	127.40	-1.27
Duolingo	DUOL	330.56	-10.52
DuPont	DD	78.13	-0.40
DunkinBros	BROS	54.53	-0.48
ı DycomInds	DY	295.44	-3.38
Dynatrace	DT	47.37	-0.41
EMCOR	EME	687.22	-3.42
ENI	E	34.20	-0.10
EOG Rscs	EOG	107.25	-1.38
EQT	EQT	53.24	-2.20
EastWestBncp	EWBC	94.31	-6.93
EastGroup	EGP	176.12	1.52
Eaton	ETN	375.59	-6.13
eBay	EBAY	91.18	0.31
EchoStar	SATS	72.33	-2.52
Ecolab	ECL	270.62	-3.08
Ecopetrol	EC	8.99	0.06
EdisonIntl	EIX	56.72	-0.02
EdwardsLife	EW	72.65	-0.28
ElancoAnimal	ELAN	20.52	0.01
Elastic	ESTC	80.54	0.35
ElbitSystems	ESLT	491.65	-10.42
ElectronicArts	EA	200.35	-0.40
ElevanceHealth	ELV	348.18	-1.31
Embraer	ERJ	59.55	0.39
Emera	EMA	48.90	0.35
EmersonElec	EMR	128.89	-1.38
Enbridge	ENB	47.21	-0.40
EncompassHealth	EHC	123.00	-0.65
EnergyTransfer	ET	16.68	-0.22
ı EnsignGroup	ENSG	179.47	1.53
Entegris	ENTG	90.54	-4.08
Entergy	ETR	96.02	-1.63
EnterpriseProd	EPD	30.25	-0.25
Equifax	EFX	227.20	-2.44
Equinix	EQIX	812.77	-9.47
Equinor	EQNR	22.89	-0.18
ı EquinoxGold	EQX	12.72	0.09
Equitable	EQH	47.22	-1.44
EquityLife	ELS	62.21	-0.01
EquityResdntl	EQR	61.50	-0.59
ErieIndemnity	ERIE	311.93	-6.47
EssentialUtil	WTRG	41.34	0.67
EssexProp	ESS	257.60	0.45
ı EsteeLauder	EL	96.80	1.53
EvercoreA	EVR	315.95	-7.83
Everest	EG	340.85	-7.70
ı Evergy	EVRG	77.50	-1.15
EversourceEner	ES	71.36	-0.88
ExactSciences	EXAS	61.29	0.71
Exelixis	EXEL	39.21	-0.82
Exelon	EXC	47.36	-0.47
ExpandEnergy	EXE	98.59	-4.58
Expedia	EXPE	213.57	-4.86
ExpeditorsIntl	EXPD	118.25	0.90
ExtraSpaceSt	EXR	152.00	2.81
ExxonMobil	XOM	110.64	-0.97
F5	FFIV	295.35	-35.40
FTAI Aviation	FTAI	169.67	-4.49
ı Fabrinet	FN	412.46	14.12
FactSet	FDS	278.01	-5.94
FairIsaac	FICO	1620.14	-16.51
Fastenal	FAST	41.96	-0.28
FederalRealty	FRT	98.03	-0.19
FedEx	FDX	236.91	1.11
FergusonEnts	FERG	235.60	-5.73
Fermi	FRMI	29.66	1.16
Ferrari	RACE	392.46	2.90

Continued on Page B8

Dividend Changes

KEY: A: annual; M: monthly; Q: quarterly; r: revised; SA: semiannual; S2:1: stock split and ratio; SO: spin-off.

Company	Symbol	Yld %	Amount New/Old	Frq	Payable/ Record
Increased					
Banner	BANR	3.1	.50/.48	Q	Nov14/Nov04
Citizens Financial Group	CFG	3.5	.46/.42	Q	Nov12/Oct29
Lincoln Electric	LECO	1.3	.79/.75	Q	Jan15/Dec31
Matador Resources	MTDR	2.9	.375/.3125	Q	Dec05/Nov10
Minerals Technologies	MTX	0.7	.12/.11	Q	Dec04/Oct30
Penske Automotive	PAG	2.9	1.38/1.32	Q	Dec02/Nov14
Reduced					
Via Renewables Pfd A	VIASP	11.0	.6715/.69732	Q	Jan15/Jan01

Sources: FactSet; Dow Jones Market Data

Company	Symbol	Yld %	Amount New/Old	Frq	Payable/ Record
Stocks					
ETHZilla	ETHZ		1:10		/Oct20
Nova Minerals ADR	NVA		5:1		/Oct28
Foreign					
ASML Holding	ASML	0.6	1.85696	Q	Nov06/Oct29
Special					
WhiteHorse Finance	WHF	21.7	.035		Dec10/Oct31
Winmark	WINA	0.9	10.00		Dec01/Nov12

Note: Dividend yields as of 3:30 p.m. ET

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CLASS ACTION

SUPREME COURT OF VICTORIA (AUSTRALIA)

Nelson & Nelson v Beach Energy Limited (ACN 007 617 969)
Proceeding No. S ECI 2021 04440
BEACH ENERGY CLASS ACTION NOTICE OF REGISTRATION AND OPT-OUT

This is an important notice about the **BEACH ENERGY CLASS ACTION.**

The **Supreme Court of Victoria in Australia** has ordered that a **Registration and Opt-Out Notice** be published to group members who have acquired **AMERICAN DEPOSITORY RECEIPTS** that represent ordinary shares in **BEACH ENERGY LIMITED (Beach),** listed on the Australian Securities Exchange **(ASX).** The Beach Energy Class Action has been brought on behalf of those group members and their legal rights may be affected by the action.

You can access the Registration and Opt-Out Notice at Slater and Gordon's website at:
https://www.slatergordon.com.au/class-actions/current-class-actions/beach-energy-limited-class-action

Or the Supreme Court of Victoria's website at:
https://www.supremecourt.vic.gov.au/areas/group-proceedings/beach-energy/opting-out

THE REGISTRATION AND OPT-OUT NOTICE IS IMPORTANT.
THE NOTICE REQUIRES YOU TO REVIEW AND TAKE STEPS BY 7 NOVEMBER 2025.
PLEASE READ THE NOTICE CAREFULLY, AS IT MAY AFFECT YOUR LEGAL RIGHTS.

You should read the Notice of Registration and Opt-Out before deciding what to do. This publication is not a substitute for the Notice of Registration and Opt-Out, and you should read that Notice on Slater and Gordon's website carefully as it may affect your legal rights.

WHAT IS THE BEACH ENERGY CLASS ACTION ABOUT?
The class action claims that Beach engaged in misleading or deceptive conduct and breached its continuous disclosure obligations to the market as a company listed on the ASX.

The class action alleges that, because of this conduct, group members who acquired ordinary shares, **AMERICAN DEPOSITORY RECEIPTS** or long exposure to Beach shares by entering into equity swaps, paid more than would have been the case had Beach complied with its obligations. Beach denies these allegations.

AM I ELIGIBLE TO PARTICIPATE?
You may be a Group Member in this class action if between **17 August 2020 to 29 April 2021 (inclusive)** you acquired, or entered into a contract to acquire, any of the following:

- **ordinary shares** in Beach traded on the ASX (ASX: BPT); or
- **AMERICAN DEPOSITORY RECEIPTS** that represent ordinary shares in Beach; or
- long exposure to Beach shares by entering into **equity swap confirmations** in respect of Beach shares.

WHAT ARE MY OPTIONS?
If you wish to participate in any settlement, or opt-out of this proceeding, **YOU MUST TAKE ACTION BY 4:00PM (AEDT) 7 NOVEMBER 2025.**

1. **OPTION 1 – REGISTER.** You must **register** by **4:00pm (AEDT) on 7 November 2025** to be eligible to receive any compensation if there is a settlement reached on or before 21 September 2026. You can register at https://www.slatergordon.com.au/class-actions/current-class-actions/beach-energy-limited-class-action.
2. **OPTION 2 – OPT OUT.** If you do not want your rights determined by the Beach Class Action, you must **opt out** by **4:00pm (AEDT) 7 November 2025.** If you opt out, your claim will not be resolved as part of the Beach Class Action but you may pursue such rights as you may have independently. You can opt out at https://www.supremecourt.vic.gov.au/areas/group-proceedings/beach-energy/opting-out
3. **OPTION 3 – DO NOTHING.** If you do nothing, you will remain a Group Member in the Beach Class Action but, subject to further order of the Court, you **will not** be permitted to participate in any settlement reached on or before 21 September 2026. You will be bound by any settlement reached but will not be able to seek any benefit under that settlement. This means that your right to bring a claim against Beach (and potentially its related entities and officers) for matters related to those canvassed in the Beach Class Action will be extinguished.

WHO SHOULD I CONTACT FOR MORE INFORMATION?
You can access the Notice of Registration and Opt-Out with more detail at Slater and Gordon's website at:
https://www.slatergordon.com.au/class-actions/current-class-actions/beach-energy-limited-class-action

If you have any questions, you can contact
Slater & Gordon on (011 61) 1800 071 827 or by email to bpt@slatergordon.com.au.

COMMERCIAL REAL ESTATE

NOTIFICATION OF PUBLIC DISPOSITION OF COLLATERAL

PLEASE TAKE NOTICE THAT, for default in payment of a debt and performance of obligations owed by 513 Broadway Realty, LLC ("Debtor") to SIG CRE 2023 Venture LLC ("Secured Party"), pursuant to Section 9-610 of the Uniform Commercial Code, at 1:00 p.m. (prevailing Eastern Time), on December 9, 2025, at the law offices of Polsinelli PC, 600 Third Avenue, 42nd Floor, New York NY 10016, and via Zoom video conference, https://polsinelli.zoom.us/j/96744188439?pwd=VeoNPkVxVS8Nw2AsrDD5GvlC2EjD8K.1, Meeting ID Number: 967 4418 8439; Passcode: 616357, Secured Party shall sell at public auction to the highest qualified bidder for cash Debtor's interest in the following collateral, defined below or some portion thereof (the "Collateral"):

(i) the Cooperative Interest (as such term is defined in the Uniform Commercial Code (or any successor statute) of the State of New York or of any other state the laws of which are required by Section 9-103 of the Uniform Commercial Code of the State of New York to be applied in connection with the issue of perfection of security interests) as allocated to Unit 1A (the "Unit") located at the building known by the street address 513-515 Broadway, New York, New York, and the seventeen (17) shares of stock of 515 Broadway Corp., a New York corporation (the "Corporation") and (ii) the proprietary lease dated as of May 3, 2006 with respect to the Unit between the Corporation, as lessor, and 513 Broadway Realty, LLC as lessee (as the same may be amended, modified or replaced), together with, in each case, the proceeds thereof.

All parties seeking to submit a bid at the sale must deliver a deposit at least two (2) business days prior to the sale by delivering to Polsinelli PC, as escrow agent, a wire, bank, certified check, or money order (no endorsed checks or endorsed money orders will be accepted) in an amount equal to at least ten percent (10%) of the party's proposed bid amount.. All checks and certified funds must be made payable to "Polsinelli PC, as Escrow Agent". No cash will be accepted. All funds must be exhibited to the auctioneer prior to the commencement of bidding. Unless proper funds have been verified, you will not be permitted to bid. The balance of the successful bid is payable at closing, which shall be held within thirty

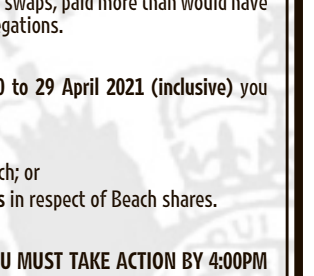
(30) days of the auction date, time being of the essence. For wire instructions, you must contact the undersigned.

Secured Party reserves the right to reject all bids and terminate or adjourn the sale to another time or place or effectuate a private sale instead of a public sale, without further publication, and further reserves the right to bid for the Collateral at the sale and to credit bid by applying some or all of its secured debt to the purchase price.

For further information and/or to request an accounting, you may contact
Amy E. Hatch, Polsinelli PC, 900 W. 48th Place, Ste. 900, Kansas City, MO 64112;
Tel.: (816) 753-1000; Fax: (816) 753-1536; ahatch@polsinelli.com.

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BANKRUPTCIES

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

In re: Higher Ground Education, Inc., *et al.*,[1] Debtor.	§ § §	Chapter 11 Case No.: 25-80121-11 (MVL) (Jointly Administered)

NOTICE OF (I) COMBINED HEARING ON THE FINAL APPROVAL OF THE DISCLOSURE STATEMENT, CONFIRMATION OF THE CHAPTER 11 PLAN, AND RELATED MATTERS, AND (II) OBJECTION DEADLINES AND SUMMARY OF THE CHAPTER 11 PLAN

THE BANKRUPTCY COURT HAS GRANTED THE SCHEDULING ORDER AUTHORIZING THE DEBTORS TO SOLICIT VOTES TO ACCEPT OR REJECT THE PLAN FROM HOLDERS OF CLAIMS IN VOTING CLASSES

HOLDERS OF SUCH CLAIMS HAVE UNTIL NOVEMBER 17, 2025, AT 5:00 P.M. (PREVAILING CENTRAL TIME) TO VOTE ON THE PLAN BY FOLLOWING THE INSTRUCTIONS ON THEIR BALLOTS

TO: ALL HOLDERS OF CLAIMS, HOLDERS OF INTERESTS, AND PARTIES IN INTEREST IN THE ABOVE-CAPTIONED CHAPTER 11 CASES

PLEASE TAKE NOTICE THAT on June 17, 2025 and June 18, 2025 (collectively, the "**Petition Date**"), Higher Ground Education, Inc. and its affiliated debtors and debtors in possession (together, the "**Debtors**"), commenced cases (the "**Chapter 11 Cases**") under chapter 11 of title 11 of the United States Code (the "**Bankruptcy Code**") in the United States Bankruptcy Court for the Northern District of Texas (the "**Bankruptcy Court**"). After the Petition Date, the Debtors filed the *Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* (as amended, supplemented, or otherwise modified from time to time, the "**Plan**") [Docket No. 549], attached as **Exhibit A** to the *Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* (as amended, supplemented, or otherwise modified from time to time, the "**Disclosure Statement**") [Docket No. 551].[2] On October 15, 2025, the Bankruptcy Court entered the *Order (I) Scheduling a Combined Hearing on (A) Adequacy Of Disclosure Statement and (B) Plan Confirmation; (II) Fixing Deadlines Related to Disclosure Statement Approval and Plan Confirmation; (III) Approving (A) Solicitation and Voting Procedures, (B) Form and Manner of Combined Hearing Notice and Objection Deadline, and (C) Notice Of Non-Voting Status; (IV) Conditionally Approving The Disclosure Statement, and (V) Granting Related Relief* [Docket No. 568] (the "**Scheduling Order**").

PLEASE TAKE FURTHER NOTICE THAT copies of the Plan, Disclosure Statement, Restructuring Support Agreement, and related documents are available (a) for a fee via PACER at https://pacer.uscourts.gov/ (PACER login required); (b) for free at the Clerk of the Bankruptcy Court between the hours of 8:00 a.m. and 4:00 p.m., (prevailing Central Time); or (c) for free via the Debtors' restructuring website, www.veritaglobal.net/HigherGround, maintained by the Debtors' Voting Agent. Solicitation documents in paper format will also be provided, free of charge, upon request of the Voting Agent via (i) telephone at (888) 733-1431 (U.S./Canada, toll free) or +1 (310) 751-2632 (international, toll) or (ii) email at www.veritaglobal.net/HigherGround/Inquiry (with "HGE Solicitation Inquiry" in the subject line).

PLEASE TAKE FURTHER NOTICE THAT a combined hearing to consider final approval of the Disclosure Statement on a final basis and confirmation of the Plan and any objections thereto will be held before the Honorable Michelle V. Larson, United States Bankruptcy Judge, in Courtroom #2, Earle Cabell

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtors.	§	(Jointly Administered)

CERTIFICATE OF SERVICE

I, Rigoberto Lopez, depose and say that I am employed by Kurtzman Carson Consultants LLC dba Verita Global ("Verita"), the claims and noticing agent for the Debtors in the above-captioned case.

On October 13, 2025, at my direction and under my supervision, employees of Verita caused to be served the following documents via Electronic Mail upon the service list attached hereto as **Exhibit A**:

- **Notice of Filing of Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors** [Docket No. 548]
- **Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors** [Docket No. 549]
- **Notice of Filing of Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors** [Docket No. 550]

[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 (8558); 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.

25801212510160000000000005

- **Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors** [Docket No. 551]

- **Notice of Filing of Further Revised Proposed Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief** [Docket No. 552]

- **Debtors' Reply in Support of Debtors' Motion for Entry of an Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief** [Docket No. 554]

- **[Proposed] Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief** [Docket No. 558]

- **Notice of Filing of Revised DIP Budget** [Docket No. 559]

Furthermore, on October 13, 2025, at my direction and under my supervision, employees of Verita caused to be served the following document via Electronic Mail upon the service list attached hereto as **Exhibit B**; and, on October 14, 2025, via First Class Mail upon the service lists attached hereto as **Exhibit C** and **Exhibit D**:

- **Notice of Filing of Revised DIP Budget** [Docket No. 559]

Furthermore, on October 14, 2025, at my direction and under my supervision, employees of Verita caused to be served the following documents via First Class Mail upon the service list attached hereto as **Exhibit E**:

- **Notice of Filing of Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors** [Docket No. 548]

- **Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors** [Docket No. 549]

DEBTORS EXHIBIT 29
Page 2 of 18

- **Notice of Filing of Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors** [Docket No. 550]

- **Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors** [Docket No. 551]

- **Notice of Filing of Further Revised Proposed Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief** [Docket No. 552]

- **Debtors' Amended Witness and Exhibit List for October 14, 2025 Hearing** [Docket No. 553][2]

- **Debtors' Reply in Support of Debtors' Motion for Entry of an Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief** [Docket No. 554]

- **[Proposed] Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief** [Docket No. 558]

- **Notice of Filing of Revised DIP Budget** [Docket No. 559]

- **Notice of Filing of Revised Proposed Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief** [Docket No. 566]

Furthermore, on October 14, 2025, at my direction and under my supervision, employees of Verita caused to be served the following document via First Class Mail upon the service list attached hereto as **Exhibit F**:

[2] With respect to Docket No. 553 and Exhibit E, the voluminous exhibit was excluded from hard copy service. A slipsheet was included directing recipients to www.veritaglobal.net/higherground where full versions of the documents are available online.

- **Debtors' Amended Witness and Exhibit List for October 14, 2025 Hearing** [Docket No. 553][3]

Furthermore, on October 14, 2025, at my direction and under my supervision, employees of Verita caused to be served the following document via Electronic Mail upon the service list attached hereto as **Exhibit A**:

- **Notice of Filing of Revised Proposed Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief** [Docket No. 566]

Dated: October 16, 2025

/s/ Rigoberto Lopez
Rigoberto Lopez
Verita
222 N. Pacific Coast Highway, Suite 300
El Segundo, CA 90245
Tel 310.823.9000

[3] With respect to Docket No. 553 and Exhibit F, the voluminous exhibit was excluded from hard copy service. A slipsheet was included directing recipients to www.veritaglobal.net/higherground where full versions of the documents are available online.

Exhibit A

Exhibit A
Master Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Committee of Unsecured Creditors	214 E Hallandale Beach, LLC	Brian Bussey, Vice President of Real Estate	brian@fortecnow.com
Counsel to Collin County Tax Assessor/Collector	Abernathy, Roeder, Boyd & Hullett, P.C.	Paul M. Lopez, Larry R. Boyd, Emily M. Hahn	plopez@abernathy-law.com; bankruptcy@abernathy-law.com; ehahn@abernathy-law.com
State Attorney General	Alabama Attorney General	Attn Bankruptcy Department	consumerinterest@Alabamaag.gov
State Attorney General	Arizona Attorney General - CSS	Attn Bankruptcy Department	BCEIntake@azag.gov
Counsel to Interested Parties Duc Viet Nguyen, Thuy Thi Thu Nguyen, Dixit Kishorkumar Vora and Philip O'Neill	Baker, Donelson, Bearman, Caldwell & Berkowitz, PC	Daniel J. Ferretti	dferretti@bakerdonelson.com
Counsel to Federal Way School LLC, Naples School LLC, and Burke School LLC	Bradley Arant Boult Cummings LLP	Jarrod B. Martin	jbmartin@bradley.com
Interested Party	Byron Adams		byronadams@gmail.com
Counsel to McKinney TX Associates, LLC	Carter Arnett PLLC	J. Robert Arnett II	barnett@carterarnett.com
Counsel to Carl B. Barney	Cavazos Hendricks Poirot, P.C.	Charles B. Hendricks	chuckh@chfirm.com
State Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	attorney.general@ct.gov
Counsel to YYYYY, LLC and 2HR Learning, Inc.	Cozen O'Connor	Attn: Trevor Hoffman, David Kirchblum	thoffmann@cozen.com; dkirchblum@cozen.com
State Attorney General	Delaware Attorney General	Attn Bankruptcy Department	attorney.general@state.de.us
Counsel to Ramandeep Girn and Rebecca Girn	Dentons US LLP	Clay M. Taylor, John D. Beck	clay.taylor@dentons.com; john.beck@dentons.com
Counsel to Venture Lending & Leasing IX, Inc. and WTI Fund X, Inc.	Fox Rothschild LLP	Jeffrey T. Klugman	jklugman@foxrothschild.com
Counsel to Venture Lending & Leasing IX, Inc. and WTI Fund X, Inc.	Fox Rothschild LLP	Trey A. Monsour	tmonsour@foxrothschild.com
Counsel to Yu Capital and the Yu Capital Affiliates	Frost Brown Todd LLP	Rebecca L. Matthews, Esq., Mark A. Platt, Esq	rmatthews@fbtlaw.com; mplatt@fbtlaw.com
Counsel to Cathy Lim	Gibson Herod Law	David Gibson, Reagan R. Herod	dgibson@gibsonherod.com; rherod@gibsonherod.com
Proposed Counsel to the Official Committee of Unsecured Creditors	Gray Reed	Jason S. Brookner, Aaron M. Kaufman, Amber M. Carson, Emily F. Shanks, Lydia Webb	jbrookner@grayreed.com; akaufman@grayreed.com; acarson@grayreed.com; eshanks@grayreed.com; lwebb@grayreed.com
Counsel to Learn Capital Fund (and all other Learn related entities)	Gunderson Dettmer	Attn: Jordan Murray	jmurray@gunder.com
State Attorney General	Idaho Attorney General	Attn Bankruptcy Department	bankruptcy@ag.idaho.gov
State Attorney General	Illinois Attorney General	Attn Bankruptcy Department	bankruptcy_notices@ilag.gov
Counsel to Guidepost Global Education, Inc.	Kane Russell Coleman Logan PC	Jason Binford	jbinford@krcl.com
State Attorney General	Kentucky Attorney General	Attn Bankruptcy Department	attorney.general@ag.ky.gov
Counsel to Bexar County	Linebarger Goggan Blair & Sampson, LLP	Don Stecker	sanantonio.bankruptcy@lgbs.com
Counsel to the City of Frisco, Tarrant County, Lewisville ISD, Dallas County and Irving ISD	Linebarger Goggan Blair & Sampson, LLP	John Kendrick Turner	dallas.bankruptcy@lgbs.com
Counsel to City of Houston, Houston ISD, Harris Co ESD # 48, Houston Comm Coll , System Montgomery County and Interstate Municipal Utility District	Linebarger Goggan Blair & Sampson, LLP	Tara L. Grundemeier	houston_bankruptcy@lgbs.com
State Attorney General	Louisiana Attorney General	Attn Bankruptcy Department	Executive@ag.louisiana.gov; ConstituentServices@ag.louisiana.gov
Counsel to the County of Denton, Texas and the County of Williamson, Texas	McCreary, Veselka, Bragg & Allen, P.C.	Julie Anne Parsons	jparsons@mvbalaw.com
Counsel for Quattro Development, LLC, Quattro Menomonee Falls, LLC, and West Palm Beach Education, LLC	Mcguirewoods LLP	Demetra Liggins	dliggins@mcguirewoods.com
State Attorney General	Missouri Attorney General	Attn Bankruptcy Department	attorney.general@ago.mo.gov
State Attorney General	Montana Attorney General	Attn Bankruptcy Department	contactocp@mt.gov
State Attorney General	New Hampshire Attorney General	Attn Bankruptcy Department	attorneygeneral@doj.nh.gov

Exhibit A
Master Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
State Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	Heather.Anderson@law.njoag.gov; NJAG.ElectronicService.CivilMatters@law.njoag.gov
State Attorney General	New York Attorney General	Attn Bankruptcy Department	letitia.james@ag.ny.gov
Counsel to Yu Capital, YuHGE A, YuFIC B, YuATI, NRTC and Yu Capital and the Yu Capital Affiliates	Nixon Peabody LLP	Christopher M. Desiderio, Esq., Morgan Nighan, Esq.	cdesiderio@nixonpeabody.com; mnighan@nixonpeabody.com
State Attorney General	North Carolina Attorney General	Attn Bankruptcy Department	ncago@ncdoj.gov
U.S. Trustee for the Northern District of Texas	Office of The United States Trustee	Meredyth A. Kippes	meredyth.kippes@usdoj.gov
Counsel to Ark Darnestown Properties LLC, Plainsboro Education LLC and BRR Enterprises, Inc.	Offit | Kurman, P.A.	Bryn H. Sherman, Esq., Stephen Nichols, Esq., Frances C. Wilburn, Esq.	bsherman@offitkurman.com; fwilburn@offitkurman.com; snichols@offitkurman.com
State Attorney General	Ohio Attorney General	Attn Bankruptcy Department	Kristin.Radwanick@OhioAGO.gov
Interested Party	Optima, Inc.	Tracy Larrison	larrisont@optima.inc
State Attorney General	Oregon Attorney General	Attn Bankruptcy Department	AttorneyGeneral@doj.state.or.us; ORDOJBankruptcyNotices@doj.oregon.gov
Counsel to Guidepost Financial Partner, LLC	Pachulski Stang Ziehl & Jones LLP	Michael D. Warner, Esq., Jordan A. Kroop, Esq., Benjamin L. Wallen, Esq.	mwarner@pszjlaw.com; jkroop@pszjlaw.com; bwallen@pszjlaw.com
State Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	info@attorneygeneral.gov
Counsel to Richardson ISD	Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	c/o Elizabeth Banda Calvo	ebcalvo@pbfcm.com
Counsel to Montgomery County Municipal Utility District # 6	Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	c/o Melissa E. Valdez	mvaldez@pbfcm.com
Top 30 Creditor / Committee of Unsecured Creditors	Pure Tempe Partnership	Michael W. Pure, Managing Partner	mwpure@gmail.com
State Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	ag@riag.ri.gov
Counsel to Red Arrow Investments, LLC	Rothchild, Barry & Myers LLP	John D. Silk	silk@rbmchicago.com
Top 30 Creditor / Committee of Unsecured Creditors	RTS Orchards, LLC	Terry Nugent, Commercial Property Manager	terry@orovistafarms.com
United States Securities and Exchange Commission	SEC Fort Worth Regional Office	Regional Director	dfw@sec.gov
United States Securities and Exchange Commission	SEC Headquarters		SECBankruptcy-OGC-ADO@SEC.GOV
Counsel to Kimco Realty Corporation and Twin Star Ventures, LLC	Singer & Levick, P.C.	Michelle E. Shriro, Esq.	mshriro@singerlevick.com
Top 30 Creditor / Committee of Unsecured Creditors	Sophiea Kim	Property Manager for Cathy Lim	sophiea.jk@gmail.com
State Attorney General	South Carolina Attorney General	Attn Bankruptcy Department	bankruptcy@scag.gov
State Attorney General	Tennessee Attorney General	Attn Bankruptcy Department	agattorneys@ag.tn.gov
State Attorney General	Texas Attorney General	Attn Bankruptcy Department	bankruptcytax@oag.texas.gov; communications@oag.texas.gov
Counsel to the County of Loudoun, Virginia	The County of Loudoun, Virginia	Tina Estevao, Senior Assistant County Attorney	tina.estevao@loudoun.gov
Top 30 Creditor / Committee of Unsecured Creditors	The School of Practical Philosophy	Allan S. Moller, Member	asm110@earthlink.net
Counsel to Travis County	Travis County	Delia Garza, Travis County Attorney	Jason.Starks@traviscountytx.gov
State Attorney General	Utah Attorney General	Attn Bankruptcy Department	bankruptcy@agutah.gov
State Attorney General	Vermont Attorney General	Attn Bankruptcy Department	ago.info@vermont.gov
Counsel to First-Citizens Bank &Trust Co.	Weintraub Tobin Chediak Coleman Grodin Law Corporation	David W. Creeggan	Dcreeggan@weintraub.com
State Attorney General	West Virginia Attorney General	Attn Bankruptcy Department	consumer@wvago.gov
Counsel to Cosmic Education Americas	White & Case	Attn: Sam Kava	Sam.kava@whitecase.com
Counsel to 214 E Allandale Beach LLC	Winstead PC	Annmarie Chiarello	achiarello@winstead.com
State Attorney General	Wisconsin Attorney General	Attn Bankruptcy Department	dojbankruptcynoticegroup@doj.state.wi.us

Exhibit B

Secured Parties Service List

Served via Electronic Mail

CreditorName	CreditorNoticeName	Email
2HR Learning, Inc.	Andrew S. Price	andy.price@trilogy.com
Branch Hill Capital, LLC	Ron Beller	ron@rbjm.net
HEAL Partners Australia Fund I Pty Ltd as trustee for HEAL Partners Australia Fund 1 Trust	Paul Saunders and Martin Robinson	Ausfund1@healpartners.com
Heal Partners International Fund I LP	Robert Coombes	intfund1@healpartners.com
Learn Capital, et al.	Greg Mauro	greg@learn.vc
NCS UCC SERVICES GROUP		UCC@NCSCREDIT.COM
Nimble Ventures LLC	Julie Kim	jkim@passportcapital.com
Ramandeep Girn		Email on File
Venn Growth GP Limited and Venn Growth Partners HGE LP	Jonathan McCarthy	mccarthy@venngp.com
Venture Lending & Leasing IX Inc. and WTI Fund X, Inc.	Maurice Werdegar	mauricew@westerntech.com

Exhibit C

Secured Parties Service List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip	Country
2HR Learning, Inc.	Andrew S. Price	2028 E Ben White Blvd, Ste 240-2650		Austin	TX	78741	
Branch Hill Capital, LLC	Ron Beller	437 Meadowood Drive		Aspen	CO	81611	
HEAL Partners Australia Fund I Pty Ltd as trustee for HEAL Partners Australia Fund 1 Trust	Paul Saunders and Martin Robinson	Level 4, Suite 4.02, Grafton Bond Building	201 Keny St	Sydney	NSW	2000	Australia
Heal Partners International Fund I LP	Robert Coombes	c/o CO Services Cayman Limited	Wilow House, Cricket Square	Grand Cayman		KY1-1001	Cayman Islands
LAW OFFICE OF JAMES JANTARASAMI		3 COLUMBUS CIRCLE, FL. 15		NEW YORK	NY	10019	
LEARN CAPITAL SPECIAL OPPORTUNITIES FUND XXXVII LLC		1809 PEARL ST.		AUSTIN	TX	78701	
LEARN CAPITAL VENTURE PARTNERS IV, L.P., AS COLLATERAL AGENT		1809 PEARL ST.		AUSTIN	TX	78701	
Learn Capital, et al.	Greg Mauro	1809 Pearl St.		Austin	TX	78701	
NCS UCC SERVICES GROUP		PO BOX 24101		CLEVELAND	OH	44124	
Nimble Ventures LLC	Julie Kim	1 Letterman Drive, Suite 4900		San Francisco	CA	94129	
NTRC EQUITY PARTNERS LP		5900 BALCONES DRIVE STE 100		AUSTIN	TX	78731	
Ramandeep Girn		Address on File					
US FOODS, INC.		1051 AMBOY AVENUE		PERTH AMBOY	NJ	08861	
Venn Growth GP Limited and Venn Growth Partners HGE LP	Jonathan McCarthy	107 Balsam Ave		Toronto	ON	M4E 3B9	Canada
VENTURA LENDING & LEASING IX, INC.		104 LA MESA DRIVE, SUITE 102		PORTOLA VALLEY	CA	94028	
Venture Lending & Leasing IX Inc. and WTI Fund X, Inc.	Maurice Werdegar	104 La Mesa Drive, Suite 102		Portola Valley	CA	94028	
VENTURE LENDING & LEASING IX, INC.		104 LA MESA DRIVE, SUITE 102		PORTOLA VALLEY	CA	94028	
VENTURE LENDING & LEASING VIII, INC.		104 LA MESA DRIVE, SUITE 102		PORTOLA VALLEY	CA	94028	
WTI FUND X, INC.		104 LA MESA DRIVE, SUITE 102		PORTOLA VALLEY	CA	94028	
YU CAPITAL, LLC		644 BROADWAY 3W		NEW YORK	NY	10012	
YUATI LLC		8 THE GREEN SUITE #7327		DOVER	DE	19901	
YUFICB LLC		8 THE GREEN SUITE #5624		DOVER	DE	19901	
YUHGE A, LLC		8 THE GREEN SUITE #5625		DOVER	DE	19901	

Exhibit D

Banks Service List

Served via First Class Mail

CreditorName	Address1	City	State	Zip
Wells Fargo	420 Montgomery Street	San Francisco	CA	94104

Exhibit E

Master Service List

Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
State Attorney General	Alabama Attorney General	Attn Bankruptcy Department	501 Washington Ave	PO Box 300152		Montgomery	AL	36104-0152
State Attorney General	Arizona Attorney General	Attn Bankruptcy Department	2005 N Central Ave			Phoenix	AZ	85004-2926
State Attorney General	Arizona Attorney General - CSS	Attn Bankruptcy Department	PO Box 6123	MD 7611		Phoenix	AZ	85005-6123
State Attorney General	California Attorney General	Attn Bankruptcy Department	1300 I St., Ste. 1740			Sacramento	CA	95814-2919
State Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	165 Capitol Avenue			Hartford	CT	06106
Counsel to YYYYY, LLC and 2HR Learning, Inc.	Cozen O'Connor	Attn: Trevor Hoffman, David Kirchblum	3WTC	175 Greenwich Street, 55th Floor		New York	NY	10007
State Attorney General	Delaware Attorney General	Attn Bankruptcy Department	Carvel State Office Bldg.	820 N. French St.		Wilmington	DE	19801
Counsel to Learn Capital Fund (and all other Learn related entities)	Gunderson Dettmer	Attn: Jordan Murray	3570 Carmel Mountain Road, Suite 200			San Diego	CA	92130
State Attorney General	Idaho Attorney General	Attn Bankruptcy Department	700 W. Jefferson Street Suite 210	PO Box 83720		Boise	ID	83720-0010
State Attorney General	Illinois Attorney General	Attn Bankruptcy Department	James R. Thompson Ctr	100 W. Randolph St.		Chicago	IL	60601
Internal Revenue Service	Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346			Philadelphia	PA	19101-7346
State Attorney General	Kentucky Attorney General	Attn Bankruptcy Department	700 Capitol Avenue	Capitol Building, Suite 118		Frankfort	KY	40601-3449
State Attorney General	Louisiana Attorney General	Attn Bankruptcy Department	PO Box Box 94005			Baton Rouge	LA	70804
State Attorney General	Massachusetts Attorney General	Attn Bankruptcy Department	One Ashburton Place	20th Floor		Boston	MA	02108-1518
State Attorney General	Missouri Attorney General	Attn Bankruptcy Department	Supreme Court Bldg	207 W. High St.	P.O. Box 899	Jefferson City	MO	65101
State Attorney General	Montana Attorney General	Attn Bankruptcy Department	Justice Bldg	215 N. Sanders 3rd Fl	PO Box 201401	Helena	MT	59620-1401
State Attorney General	New Hampshire Attorney General	Attn Bankruptcy Department	33 Capitol St.			Concord	NH	03301
State Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	Richard J. Hughes Justice Complex	25 Market St	PO Box 080	Trenton	NJ	08625-0080
State Attorney General	New Mexico Attorney General	Attn Bankruptcy Department	408 Galisteo St	Villagra Building		Santa Fe	NM	87501
State Attorney General	New York Attorney General	Attn Bankruptcy Department	Office of the Attorney General	The Capitol, 2nd Fl.		Albany	NY	12224-0341
State Attorney General	North Carolina Attorney General	Attn Bankruptcy Department	9001 Mail Service Center			Raleigh	NC	27699-9001
U.S. Trustee for the Northern District of Texas	Office of The United States Trustee	Meredyth A. Kippes	1100 Commerce Street, Room 976			Dallas	TX	75242
State Attorney General	Ohio Attorney General	Attn Bankruptcy Department	50 E. Broad Street 17th Fl			Columbus	OH	43215
State Attorney General	Oregon Attorney General	Attn Bankruptcy Department	1162 Court St. NE			Salem	OR	97301-4096
State Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	16th Floor, Strawberry Square			Harrisburg	PA	17120
Top 30 Creditor / Committee of Unsecured Creditors	Pure Tempe Partnership	Michael W. Pure, Managing Partner	232 Deerfield Rd.			Deerfield	IL	60015
State Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	150 S. Main St.			Providence	RI	02903
Top 30 Creditor / Committee of Unsecured Creditors	RTS Orchards, LLC	Terry Nugent, Commercial Property Manager	4831 Calloway Dr. Suite 102			Bakersfield	CA	93312
United States Securities and Exchange Commission	SEC Fort Worth Regional Office	Regional Director	801 Cherry Street, Suite 1900, Unit 18			Fort Worth	TX	76102
United States Securities and Exchange Commission	SEC Headquarters		100 F St NE			Washington	DC	20549
Top 30 Creditor / Committee of Unsecured Creditors	Sophiea Kim	Property Manager for Cathy Lim	4149 Freedom Ln.			Frisco	TX	75033
State Attorney General	South Carolina Attorney General	Attn Bankruptcy Department	P.O. Box 11549			Columbia	SC	29211
State Attorney General	Tennessee Attorney General	Attn Bankruptcy Department	P.O. Box 20207			Nashville	TN	37202-0207

Master Service List

Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
State Attorney General	Texas Attorney General	Attn Bankruptcy Department	300 W. 15th St			Austin	TX	78701
United States Attorney's Office for the Northern District of Texas	Texas Northern District US Attorneys Office	Attn Bankruptcy Division	1100 Commerce St Third Fl			Dallas	TX	75242-1699
Top 30 Creditor / Committee of Unsecured Creditors	The School of Practical Philosophy	Allan S. Moller, Member	2 East 79th Street			New York	NY	10075
Tennessee Dept of Revenue	TN Dept of Revenue	c/o TN Attorney General's Office	Bankruptcy Division	PO Box 20207		Nashville	TN	37202-0207
State Attorney General	Utah Attorney General	Attn Bankruptcy Department	Utah State Capitol Complex	350 North State Street, Suite 230		Salt Lake City	UT	84114-2320
State Attorney General	Vermont Attorney General	Attn Bankruptcy Department	109 State St.			Montpelier	VT	05609-1001
State Attorney General	Washington Attorney General	Attn Bankruptcy Department	1125 Washington St SE	PO Box 40100		Olympia	WA	98504-0100
State Attorney General	West Virginia Attorney General	Attn Bankruptcy Department	State Capitol Bldg 1 Rm E-26	1900 Kanawha Blvd., East		Charleston	WV	25305
Counsel to Cosmic Education Americas	White & Case	Attn: Sam Kava	Southeast Financial Center	200 South Biscayne Boulevard, Suite 4900		Miami	FL	33131
State Attorney General	Wisconsin Attorney General	Attn Bankruptcy Department	Wisconsin Dept. of Justice	114 East, State Capitol	PO Box 7857	Madison	WI	53707-7857

Exhibit F

Affected Parties Service List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
Sheena Watkins	Burke Bogdanowicz LLC	Keron A. Wright	1200 Elm Street, Suite 4000	Dallas	TX	75270
Sheena Watkins	c/o Shaun Stallworth	4600 Madison Ste 810		Kansas City	MO	64112

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtors.	§	(Jointly Administered)

CERTIFICATE OF SERVICE

1. I, Adam Gorman, depose and say that I am employed by Kurtzman Carson Consultants LLC dba Verita Global ("Verita"), the claims and noticing agent for the Debtors in the above-captioned case. I submit this Certificate in connection with the service of solicitation materials for the *Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* (Docket No. 549) (the "Plan") and the *Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* (Docket No. 551) (the "Disclosure Statement"). I am over the age of 18 and not a party to this action. Except as otherwise noted, I could and would testify to the following based upon my personal knowledge. Capitalized terms used but not defined are defined in the Disclosure Statement, the Disclosure Statement Order, the Plan, as applicable.

2. On June 20, 2025, the Court entered the *Order Authorizing Debtors' Application for the Retention and Employment of Kurtzman Carson Consultants, LLC dba Verita Global as Claims, Noticing and Solicitation Agent, Effective as of the Petition Date* (Docket No. 58).

[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 (8558); 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.

25801212510290000000000008

3. Consistent with retention as claims and noticing agent and solicitation agent, Verita is charged with, among other things, printing and distributing Solicitation Packages to creditors and other interested parties pursuant to the Solicitation Procedures[2] within the *Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief* (Docket No. 568) (the "Disclosure Statement Order") entered on October 15, 2025.

4. The Solicitation Package consists of the following materials:

a. USB Flash Drive (the "USB") containing the following documents:

i. the Disclosure Statement;

ii. the Plan; and

iii. the Disclosure Statement Order (without exhibits, except for the Solicitation Procedures);

b. Notice of (I) Hearing on the Disclosure Statement and Confirmation of the Joint Chapter 11 Plan of Reorganization of the Debtors and the Committee, (II) Deadline to Cast Votes to Accept or Reject the Plan, and (III) Objection and Opt Out Right (the "Combined Hearing Notice") (substantially in the form attached as Exhibit 2 to the Disclosure Statement Order);

c. a copy of the appropriate Ballot(s) and voting instructions for the voting class in which the creditor is entitled to vote:

i. Class 1 Ballot (Bridge CN-3 Secured Lender Claim) ("Class 1 Ballot") (substantially in the form attached as Exhibit 4 to the Disclosure Statement Order);

ii. Class 2 Ballot (WTI Secured Lender Claim) ("Class 2 Ballot") (substantially in the form attached as Exhibit 4 to the Disclosure Statement Order);

iii. Class 3 Ballot (CN-1 Note Claims) ("Class 3 Ballot") (substantially in the form attached as Exhibit 4 to the Disclosure Statement Order); and

iv. Class 4 Ballot (CN-2 Note Claims) ("Class 4 Ballot") (substantially in the form attached as Exhibit 4 to the Disclosure Statement Order).

[2] Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Disclosure Statement Order or the Solicitation Procedures.

DEBTORS EXHIBIT 30
Page 2 of 335

v. Class 5 Ballot (CN-3 Note Claims) ("Class 5 Ballot") (substantially in the form attached as Exhibit 4 to the Disclosure Statement Order); and

vi. Class 8 Ballot (General Unsecured Claims) ("Class 8 Ballot") (substantially in the form attached as Exhibit 4 to the Disclosure Statement Order).

d. Official Committee of Unsecured Creditors Letter to All Holders of Claims Entitled to Vote on the Plan (the "UCC Letter"); and

e. A pre-addressed, postage pre-paid return envelope (the "Return Envelope").

5. The Non-Voting Package consists of the following documents:

a. the Notice of Non-Voting Status to Holders of Unimpaired Claims or Interests Conclusively Presumed to Accept the Plan (the "Non-Voting Status Notice and Release Opt-Out Form") (substantially in the form attached as Exhibit 3A to the Disclosure Statement Order);

b. Combined Hearing Notice; and

c. Return Envelope.

6. On October 17, 2025, links to the following documents were made available on the public access website of www.veritaglobal.net/higherground:

a. Disclosure Statement Order;

b. Disclosure Statement;

c. Plan;

d. Non-Voting Status Notice and Release Opt-Out Form;

e. Combined Hearing Notice; and

f. UCC Letter.

7. On October 17, 2025, at my direction and under my supervision, employees of Verita caused the Solicitation Package, including a USB, Class 1 Ballot, Combined Hearing Notice, UCC Letter and Return Envelope to be served via First Class Mail upon the service list attached hereto as **Exhibit A**.

8. On October 17, 2025, at my direction and under my supervision, employees of Verita caused the Solicitation Package, including a USB, Class 2 Ballot, Combined Hearing Notice, UCC Letter and Return Envelope to be served via First Class Mail upon the service list attached hereto as **Exhibit B**.

9. On October 17, 2025, at my direction and under my supervision, employees of Verita caused the Solicitation Package, including a USB, Class 3 Ballot, Combined Hearing Notice, UCC Letter and Return Envelope to be served via First Class Mail upon the service list attached hereto as **Exhibit C**.

10. On October 17, 2025, at my direction and under my supervision, employees of Verita caused the Solicitation Package, including a USB, Class 4 Ballot, Combined Hearing Notice, UCC Letter and Return Envelope to be served via First Class Mail upon the service list attached hereto as **Exhibit D**.

11. On October 17, 2025, at my direction and under my supervision, employees of Verita caused the Solicitation Package, including a USB, Class 5 Ballot, Combined Hearing Notice, UCC Letter and Return Envelope to be served via First Class Mail upon the service list attached hereto as **Exhibit E**.

12. On October 17, 2025, at my direction and under my supervision, employees of Verita caused the Solicitation Package, including a USB, Class 8 Ballot, Combined Hearing Notice, UCC Letter and Return Envelope to be served via First Class Mail upon the service list attached hereto as **Exhibit F**.

13. On October 17, 2025, at my direction and under my supervision, employees of Verita caused the Solicitation Package, including a USB, Combined Hearing Notice and UCC Letter to be served via First Class Mail upon the service list attached hereto as **Exhibit G**.

14. On October 17, 2025, at my direction and under my supervision, employees of Verita caused the Disclosure Statement Order, Disclosure Statement, Plan, Combined Hearing Notice and UCC Letter to be served via Electronic Mail upon the service list attached hereto as **Exhibit H**.

15. On October 17, 2025, at my direction and under my supervision, employees of Verita caused the Solicitation Package, including a USB, Combined Hearing Notice and UCC Letter to be served via First Class Mail upon the service list attached hereto as **Exhibit I**.

16. On October 17, 2025, at my direction and under my supervision, employees of Verita caused the Non-Voting Status Notice and Release Opt-Out Form, Combined Hearing Notice and Disclosure Statement Order to be served via Electronic Mail upon the service list attached hereto as **Exhibit J**.

17. On October 17, 2025, at my direction and under my supervision, employees of Verita caused the Non-Voting Package, including a Non-Voting Status Notice and Release Opt-Out Form, Combined Hearing Notice and Return Envelope to be served via First Class Mail upon the service list attached hereto as **Exhibit K**.

18. On October 17, 2025, at my direction and under my supervision, employees of Verita caused the Solicitation Package, including a Non-Voting Status Notice and Release Opt-Out Form and Combined Hearing Notice to be served via First Class Mail upon the service list attached hereto as **Exhibit L**.

19. On October 17, 2025, at my direction and under my supervision, employees of Verita caused the Combined Hearing Notice to be served via Electronic Mail upon the service list attached hereto as **Exhibit M**; and via First Class Mail upon the service list attached hereto as **Exhibit N**.

Dated: October 29, 2025

/s/ Adam Gorman
Adam Gorman
Verita
222 N. Pacific Coast Highway, 3rd Floor
El Segundo, CA 90245
Tel 310.823.9000

Exhibit A

Class 1 Ballot List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	City	State	Zip
2Hr Learning Inc	Andrew S Price	2028 E Ben White Blvd Ste 240 2650	Austin	TX	78741
Learn Capital Iv Special Opportunities X LLC	Greg Mauro	1809 Pearl St	Austin	TX	78701
Learn Capital Special Opportunities Fund Xxxvii LLC	Greg Mauro	1809 Pearl St	Austin	TX	78701
Learn Capital Venture Partners Iii L P On Its Own Behalf and As Nominee for Learn Capital Venture Partners Iiia L P	Greg Mauro	1809 Pearl St	Austin	TX	78701

Exhibit B

Class 2 Ballot List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	City	State	Zip
Venture Lending & Leasing IX, Inc.	Trey Monsour	2501 N. Harwood Street, Suite 1800	Dallas	TX	75201
Vitaly Gordon		Address on File			
WTI Fund X, Inc.	Trey Monsour	2501 N. Harwood Street, Suite 1800	Dallas	TX	75201

Exhibit C

Class 3 Ballot List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	City	State	Zip	Country
A Tracy S S Simpson		Address on File				
Adam Ferris and Reema Souraya		Address on File				
Angel Collective Opportunity Fund LP A4	Peter Lee	PO Box 3217	Seattle	WA	98114	
Anthem Ventures LLC	Delia Foster	5914 W Courtyard Dr Ste 200	Austin	TX	78730	
Aria Partners LLC	Joshua Benaim	51 E 12th St 7th Fl	New York	NY	10003	
Aristo Investments, LLC		Address on File				
Avinash Bansal		Address on File				
Benjamin Joseph Cohen		Address on File				
Charles Songhurst		Address on File				
Deborah Quazzo		Address on File				
Earl Grey Capital Sh Burst Iii A Series of Sh Burst LP	Brett Sagan	PO Box 3217	Seattle	WA	98114	
Eric Lavin		Address on File				
Fund Ii A Series of Aap Capital LP	Emily Adams	PO Box 3217	Seattle	WA	98114	
Future Leaders Family Trust		Address on File				
Gagan Biyani		Address on File				
Garrett Temple		Address on File				
Gordon and Suzanne Chan		Address on File				
Hi 0123 Fund Ii A Series of Roll Up Vehicles LP	Peyton Dalton	PO Box 3217	Seattle	WA	98114	
Hi 1117 Fund I A Series of Roll Up Vehicles LP	Brett Sagan	PO Box 3217	Seattle	WA	98114	
Hi Fund I A Series of Airangels Investor Syndicate LP	Brett Sagan	PO Box 3217	Seattle	WA	98114	
Hi Fund I A Series of Erikstrup and Shapiro LP	Brett Sagan	PO Box 3217	Seattle	WA	98114	
Hi Fund I A Series of Js Venture Funds LP	Brett Sagan	PO Box 3217	Seattle	WA	98114	
Honduras Prospera Inc		Address on File				
J R & A Garibaldi Trust Dtd Dec 22 2014		Address on File				
Jassmyne Lim		Address on File				
John & Leah Andreini		Address on File				
John Louis Gazzini		Address on File				

Class 3 Ballot List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	City	State	Zip	Country
John R Steller		Address on File				
John Steller		Address on File				
Kara Temple		Address on File				
Kopf Thorley Revocable Trust		Address on File				
Learn Capital Fund V Growth L P	Greg Mauro	PO Box 1119	Eden	UT	84310	
Learn Capital Iv Special Opportunities Vii LLC	Greg Mauro	20 E 3rd Ave	San Mateo	CA	94401	
Learn Capital Venture Partners Iii L P On Its Own Behalf and As Nominee for Learn Capital Venture Partners Iiia L P	Greg Mauro	1809 Pearl St	Austin	TX	78701	
Learn Capital Venture Partners Iv L P On Its Own Behalf and As Nominee for Learn Capital Venture Partners Iv US L P	Greg Mauro	PO Box 1119	Eden	UT	84310	
Maneesh Arora		Address on File				
Maremma Sas		Address on File				
Mark Lutter		Address on File				
Michael Williams		Address on File				
Moontower Education Inc	Graham Frey	PO Box 164045	Austin	TX	78716	
Murali Valluri		Address on File				
Nafez Dakkak		Address on File				
Paul Crockett		Address on File				
Reena Maharaj and Zubin Maharaj		Address on File				
Sachin Ahuja and Poushali Datta Ahuja		Address on File				
Sternheim Family Trust 5 17 2005		Address on File				
Venn Growth Partners Hge Ii LP		107 Balsam Ave	Toronto	ON	M4E 3B9	Canada
Yaron Brook and Revital Brook		Address on File				
Yu Hge G LLC		644 Broadway 3W	New York	NY	10012	
YuHGE F LLC	Zhengyu Huang	8 The Green Suite #13264	Dover	DE	19901	

Exhibit D

Class 4 Ballot List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	City	State	Zip
Learn Capital Fund V Growth L P	Greg Mauro	1809 Pearl St	Austin	TX	78701
Learn Capital Venture Partners Iii L P On Its Own Behalf and As Nominee for Learn Capital Venture Partners Iiia L P	Greg Mauro	1809 Pearl St	Austin	TX	78701
Learn Capital Venture Partners Iv L P On Its Own Behalf and As Nominee for Learn Capital Venture Partners Iv US L P	Greg Mauro	1809 Pearl St	Austin	TX	78701

Exhibit E

Class 5 Ballot List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip	Country
2Hr Learning Inc	Andrew S Price	2028 E Ben White Blvd Ste 240 2650		Austin	TX	78741	
Branch Hill Capital LLC	Ron Beller	437 Meadowood Dr		Aspen	CO	81611	
Heal Partners Australia Fund I Pty Ltd As Trustee for Heal Partners Australia Fund 1 Trust	Paul Saunders and Martin Robinson	Level 4 Ste 4 02 Grafton Bond Building	201 Keny St	Sydney	NSW	2000	Australia
Heal Partners International Fund I LP	Robert Coombes	c o Co Services Cayman Limited	Wilow House Cricket Square	Grand Cayman		KY1 1001	Cayman Islands
Learn Capital Iv Special Opportunities Xi LLC	Greg Mauro	1809 Pearl St		Austin	TX	78701	
Learn Capital Special Opportunities Xviii L P	Greg Mauro	1809 Pearl St		Austin	TX	78701	
Learn Capital Venture Partners Iii L P On Its Own Behalf and As Nominee for Learn Capital Venture Partners Iiia L P	Greg Mauro	1809 Pearl St		Austin	TX	78701	
Nimble Ventures LLC	Julie Kim	1 Letterman Dr Ste 4900		San Francisco	CA	94129	
Ramandeep Girn		Address on File					
Venn Growth Gp Limited	Jonathan Mccarthy	107 Balsam Ave		Toronto	ON	M4E 3B9	Canada
Venn Growth Partners Hge LP	Jonathan Mccarthy	107 Balsam Ave		Toronto	ON	M4E 3B9	Canada

Exhibit F

Class 8 Ballot List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
109 Natches Trace LLC	Attn Thomas Berghman, Jonathan Petree	Munsch Hardt Kopf and Harr, P.C.	500 N. Akard St., Suite 4000		Dallas	TX	75201	
1282 3RD STREET, LLC	BRITTA E. WARREN	805 SW BROADWAY SUITE 2600			PORTLAND	OR	97205	
18265 Highway 49 LLC	Attn Thomas Berghman, Jonathan Petree	Munsch Hardt Kopf and Harr, P.C.	500 N. Akard St., Suite 4000		Dallas	TX	75201	
214 E Hallandale Beach LLC	Attn Annmarie Chiarello	c/o Winstead PC	500 Winstead Building	2728 N Harwood Street	Dallas	TX	75201	
2515 N. Wauwatosa LLC	Marc Taubenfeld	500 N. Akard St Suite 4000			Dallas	TX	75201	
3501 W. Segerstrom, LLC	Michael B. Seuylemezian	Gibbs Giden Locher Turner Senet and Wittbrodt, LLP	12100 Wilshire Blvd.		Los Angeles	CA	90025	
3741 Buchanan Street Associates, LLC	Jeffrey H. Lowenthal	Steyer Lowenthal Boodrookas Alvarez & Smith LLP	235 Pine Street, Fifteen Floor		San Francisco	CA	94104	
4150 Laclede LLC	Patrick J Keenan	c o Supera Asset Management Inc	2001 N Halsted St Ste 301		Chicago	IL	60614	
479 Clinton Avenue Corp		2502 Ave U			Brooklyn	NY	11229	
650 Pleasant Street Ellisville, LLC	John McDonald	841 Worcester St Suite 278			Natick	MA	07160	
6575 Oakwood Blvd LLC	Jared T.S. Pace	8080 Park Lane, Suite 700			Dallas	TX	75231	
84 Montague Realty, LLC	Attn Greg Markman, Member	60 Fern Drive			Roslyn	NY	11576	
8669953 Canada Corporation		173 Riddell St			Woodstock	ON	N4S 6M9	Canada
9930 Valley Ranch Pkwy LLC	Attn Thomas Berghman, Jonathan Petree	Munsch Hardt Kopf and Harr, P.C.	500 N. Akard St., Suite 4000		Dallas	TX	75201	
A.C.S.		Address on File						
A.H.S.		Address on File						
ABCM Corporation		1320 4th Street SE			Hampton	IA	50441	
Access & Thrive Investment LLC		820 Cypress Ave			San Mateo	CA	94401	
ACDC dba Anago of Colorado		9101 N Harlan St #310			Westminster	CO	80031	
ACI Plumbing Inc		6217 W Lake St			St Louis Park	MN	55416	
Advance Guard Global Limited								
Aes Indiana		PO Box 110			Indianapolis	IN	46206-0110	

Class 8 Ballot List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Akers Advisory Group LLC dba City Wide Facility Solutions of Nashville		2211 Crestmoor Rd Ste 201			Nashville	TN	37215	
Alaa Hussein		Address on File						
Amazing Athletes of Central Texas		900 Naranjo Dr			Georgetown	TX	78628	
Ameren Missouri	Bankruptcy Desk MC 310	PO Box 66881			Saint Louis	MO	63166	
Ana Zuniga		Address on File						
Anh Ton		Address on File						
Arapahoe County Treasurer		5334 S Prince St			Littleton	CO	80120-1136	
Ark Darnestown Properties, LLC	Attn Bryn H. Sherman	Offit Kurman, PA	7501 Wisconsin Avenue, Suite 1000W		Bethesda	MD	20814	
Armstrong Display Concepts Inc		PO Box 668	480 Industrial Dr		Newaygo	MI	49337	
Arpine Long		Address on File						
Atkinson Real Estate Legacy Partnership 2 LP	Attn Jana Atkinson Rodich	9923 N Uinta			Kamas	UT	84036	
Atlantic City Electric		PO Box 13610			Philadelphia	PA	19101	
Atmos Energy Corporation	Bankruptcy Group	PO Box 650205			Dallas	TX	75265-0205	
Augustine Alarm Fire & Sound Inc		PO Box 1104			Saint Augustine	FL	32085	
Aztlan		PO Box 304			Gardner	CO	81040	
Baker & Associates Architects Inc		637 High St	Ste 204		Worthington	OH	43085	
Bamboo Noles Hg Property LLC		660 Office Pkwy			Creve Coeur	MO	63141	
Barefoot Capital Inc dba Stratus Building Solutions of Austin		7719 Wood Hollow Dr Ste 156			Austin	TX	78731	
Bay Alarm Company		PO Box 51041			Los Angeles	CA	90051-5337	
Beatrice Larentis		Address on File						
Benjamin J Bayer		Address on File						
BFPE International		213 Tintern Court			Chesapeake	VA	23320	
Bobs Backflow & Plumbing Services Inc		4640 Subchaser Ct Ste 113			Jacksonville	FL	32244	
Bolton Partners Inc		1 W Pennsylvania Ave	Ste 600		Townson	MD	21204	
Boulder County Treasurer		PO Box 471			Boulder	CO	80306	
Brian Alspach		Address on File						
Brianna Mathews		Address on File						

Class 8 Ballot List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Bridgewater Township		100 Commons Way			Bridgewater	NJ	08807	
Broward County Tax Collector		115 S Andrews Ave A100			Fort Lauderdale	FL	33301-1895	
Bryant, Tanya		Address on File						
Buckley Brothers, Inc.	Paul Buckley	56 Edmund Street			Malden	MA	02148	
Building Blocks Nurse Consulting LLC Cda The Child Health Connection		1001 A E Harmony Rd 314			Fort Collins	CO	80525	
Bullseye Telecom Inc		PO Box 6558			Carol Stream	IL	60197-6558	
Buzeriba, Yesmena		Address on File						
Caitlin Hughes		Address on File						
Caitlin Roller		Address on File						
Campus 130 Partners, LLC		349 Route 31, Suite 102			Flemington	NJ	08822	
Carl Barney Individually and as Trustee of The Carl Barney Living Trust		Address on File						
Carl R Freund Trustee of Irrev Trust Winifred Freund		Address on File						
Cas Contractors LLC dba Cas General Ground Maintenance		PO Box 220565			Chantilly	VA	20151	
Cathy Lim		Address on File						
Cdw Direct		PO Box 75723			Chicago	IL	60675-5723	
Centerpoint Energy		PO Box 4981			Houston	TX	77210-4981	
Central Indiana Maintenance Inc dba City Wide Facility Solutions of Indianapolis In	Jennifer Dodson	5723 Birtz Road			Indianapolis	IN	46216	
Chambers, Aaliyah		Address on File						
Champion Elevator Corp		1450 Broadway 5th Fl			New York	NY	10018	
Champlin 6251 LLC	LFI Real Estate	9440 Enterprise Drive			Mokena	IL	60448	
Charles Hiller		Address on File						
Chase Simon	c/o Ross R. Hartog, Esq.	101 NE 3rd Ave Suite 1210			Fort Lauderdale	FL	33301	
Chelsea Danial dba Chickadee Yoga Birth		Address on File						
Chen, Lian		Address on File						
CHIBIKKO KARATE LLC	DOUGLAS DASILVA	15 SPRUCE TREE LANE			RANDOLPH	NJ	07869	
Chicago 1000 Washington LLC	Erich S. Buck, Esq.	53 W. Jackson Boulevard Suite 1050			Chicago	IL	60604	
Child Care Aware of America		1515 N Courthouse Rd 3rd Fl			Arlington	VA	22201	

Class 8 Ballot List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Christian Brothers Mechanical Services Inc		11140 Thurston Ln			Mira Loma	CA	91752	
Christina Barrera		Address on File						
Christine Braun		Address on File						
Christopher Harvin dba Cardinal Facilities Management		Address on File						
Chunyan Jiang		Address on File						
Cintas #21179462		PO Box 631025			Cincinnati	OH	45263-1025	
Cintas 22542016		PO Box 631025			Cincinnati	OH	45263-1025	
Cintas Corporation		PO Box 88005			Chicago	IL	60680-1005	
Cintas Corporation		PO Box 88005			Chicago	IL	60680-1005	
Cintas Corporation No 2 Fort Myers		4310 Metro Pkwy Ste 300			Fort Myers	FL	33916	
City of Austin Utility	City of Austin Utilities	4815 Mueller Blvd.			Austin	TX	78783-2267	
City of Carmel Utilites		PO Box 109			Carmel	IN	46082-0109	
City of Clarksville Gas & Water	Krystal Richardson	2215 Madison St			Clarksville	TN	37043	
City of Hallandale Beach		1404 S Andrews Ave			Fort Lauderdale	FL	33316	
City of Irving		825 W Irving Blvd			Irving	TX	75060	
City of Madison Treasurer		PO Box 2999			Madison	WI	53701-2999	
City of Naperville		400 S Eagle St			Naperville	IL	60540	
City of Virginia Beach		2401 Courthouse Dr			Virginia Beach	VA	23456-9018	
Clairmont School and Childcare Center Inc		40838 Woodside Pl			Leesburg	VA	20175	
Clark 6001 LLC	LFI Real Estate	9440 Enterprise Drive			Mokena	IL	60448	
Clever Inc		575 Market St Ste 1850			San Francisco	CA	94105	
Cliftonlarsonallen LLP		PO Box 31001 2443			Pasadena	CA	91110-2443	
CM Rentals, LLC	Laura L. Worsham	7557 Rambler Road, Suite 500			Dallas	TX	75231	
Cogency Global Inc		PO Box 3168			Hicksville	NY	11802	
Coker Feiner		1133 Southeast 4th Ave			Fort Lauderdale	FL	33316	
Comed		PO Box 6111			Carol Stream	IL	60197-6111	
Conedison		PO Box 1701			New York	NY	10116-1701	
Consumers Energy Company	Attn Legal Department	One Energy Plaza			Jackson	MI	49201	
Contra Costa County Tax Collector		625 Ct St Rm 100			Martinez	CA	94553-0063	
County of Orange		Treasurer Tax Collector	PO Box 1438		Santa Ana	CA	92702-1438	
COUS LLC	Stronger Youth Brands	1020 S Eisenhower Blvd			Middletown	PA	17057	
Crystal Gullo-Buzzetti		Address on File						

Case 25-80121-mvl11 Doc 65-30 Filed 10/22/25 Entered 10/22/25 15:32:14 Desc Exhibit 30 Page 22 of 335
Case 25-80121-mvl11 Doc 65-30 Filed 10/22/25 Entered 10/22/25 15:32:14 Desc Exhibit 5

Class 8 Ballot List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Florida Native Pest Control Inc		52 Tuscan Way	Ste 202 367		St Augustine	FL	32092	
Florida Power and Light	Bankruptcy RRD LFO	4200 W Flagler St			Coral Gables	FL	33134	
Focal Pointe of Kansas City LLC		1921 Ravinia Dr			Caseyville	IL	62232	
Fogerty, Casey		Address on File						
Food Service Indiana LLC dba Side Street Catering & Food Service		PO Box 7060			Fishers	IN	46038	
Food2you Maplewood Inc dba Food2you		627 N Albany Ave Ste 170			Chicago	IL	60612	
Forest Grease & Commercial LLC		PO Box 65			Colfax	IA	50054	
Fox Rothschild LLP		Two Commerce Square	2001 Market St Ste 1700		Philadelphia	PA	19103	
Francisco Arango dba Franciscos Gardening and Maintenance		Address on File						
Francisco Garcia Landscaping		24237 Arch St Apt D			Newhall	CA	91321	
Fsp A Certasite Company LLC		PO Box 772443			Detroit	MI	48277-2443	
Galaxy Group LLC		471 N Broadway Ste 215			Jericho	NY	11753	
Garvers Landscaping LLC		9201 Eastwind Dr			Indianapolis	IN	46256	
Gates Air Conditioning Inc		PO Box 550518			Dallas	TX	75355-0518	
Genna Jacobs Freeman, David Stanley Freeman and E.F. Minor Child		Address on File						
Godwin, Emma		Address on File						
Golf Village Property Owners Association		3755 Attucks Dr			Powell	OH	43065	
Google LLC	Attn Jeremiah Vandermark	White and Williams LLP	810 Seventh Avenue, Suite 500		New York	NY	10019	
Gordon Rees Scully Mansukhani LLP dba Gordon & Rees LLP		Lockbox Services Box 399258	3440 Flair Dr		El Monte	CA	91731-2823	
Gordon, Dana and Gilmore, LLC	John G. Dana	600 University Park Place, Ste. 100			Birmingham	AL	35209	
Grant Thornton Advisors LLC	Jason Anderson	171 N. Clark Street Suite 200			Chicago	IL	60601	

Case 25-80121-mvl11 Doc 651-30 Filed 11/22/25 Entered 11/22/25 15:32:14 Desc Exhibit 5 Page 24 of 335

Class 8 Ballot List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Jen Chaiken		Address on File						
Jennifer Del Regno-Lief		Address on File						
Jessica Abbott		Address on File						
Jilin Meicheng Exit & Entry Consulting Service Co Ltd								
Jjm Outdoor Inc dba Bam Outdoor Inc		PO Box 773248			Detroit	MI	48277-3248	
Jkt Construction Inc dba Corcon		839 Stewart Ave			Garden City	NY	10530	
Jo Kreiter		Address on File						
Jocelyn Scotty		Address on File						
John R Ames Cta		Tax Assessor Collector	PO Box 139066		Dallas	TX	75313-9066	
Johnson Controls Fire Protection LP		5757 N. Green Bay Avenue			Glendale	WI	53209	
Johnson County Treasurer Tax		PO Box 2902			Shawnee Mission	KS	66201-1302	
Johnson County Wastewater		PO Box 950599			St. Louis	MD	63195-0599	
Joshua Onken-Arredondo		Address on File						
Juan Garcia dba Jmg Landscaping		Address on File						
Julia Lukovsky		Address on File						
K.R. a Minor Child		Address on File						
Kaplan Paving LLC	Scott Greenberg	34523 N Wilson Rd			Ingleside	IL	60041	
Kaplin Stewart Meloff Reiter & Stein PC		PO Box 3037			Blue Bell	PA	19422	
Karthik Sangam		Address on File						
Katherine Glendon Lev dba Lev Labor LLC		Address on File						
Kenneth L Maun Collin County Tax Assessor Collector		PO Box 8046			Mckinney	TX	75070-8046	
Kevork and Araksya Vartanian		Address on File						
Kidokinetics of Central Texas	John Anguiano	506 Crooked Creek			Buda	TX	78610	
Kim Warren		Address on File						
Kishara Hough		Address on File						
Kokua Education Inc Tx		PO Box 732697			Dallas	TX	75373	
Konstantinos Koutoumanos		Address on File						
Krick Plumbing & Heating Co Inc		5011 46th Ave			Hyattsville	MD	20781	
Kristen Bergman		Address on File						

Exhibit 5

Class 8 Ballot List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Kristin Nelson		Address on File						
Kusan Inc dba Quality Air Heating and Air Conditioning		4060 Indianola Ave			Columbus	OH	43214	
La Escobita Janitorial Services LLC		1509 Lunar Tide Terrace			St Augustine	FL	32092	
La Senda 77, LLC	Nicolas A. Flegel	Jorgenson, Siegel, McClure & Flegel, LLP	1100 Alma Street, Suite 210		Menlo Park	CA	94025	
Lamarco Systems Inc		425 Huehl Rd Bldg 5			Northbrook	IL	60062	
Lasha Bokuchava		Address on File						
LFI Wheaton II LLC	LFI Real Estate	9440 Enterprise Drive			Mokena	IL	60448	
LFI Wheaton III LLC	LFI Real Estate	9440 Enterprise Drive			Mokena	IL	60448	
Liberty Pest Control		8220 17th Ave			Brooklyn	NY	11214	
Lima Cesar, Camila		Address on File						
Lincoln Meadows Owners Association Inc		9068 Forsstrom Dr C 1			Lone Tree	CO	80124	
Lincoln Waste Solutions LLC		PO Box 7598			Bloomfield	CT	06002	
Little Champs Outdoors Inc dba Kidokinetics South Orange County		24001 Calle De La Magdale 2372			Laguna Hills	CA	92654	
Lloyd H. Wells Gift Trust Dtd 11/24/1987 and Adrienne M. Wells Castaneda Gift Trust Dtd 12/12/2006		Address on File						
Lloyd Wells Gift Trust DTD November 24, 1987		Address on File						
Lock Away Wurzbach Parkway LLC		2055 Third Ave Ste 200			San Diego	CA	92101	
Longmont GM LLC	c/o Amalia Y. Sax-Bolder, Esq.	Brownstein Hyatt Farber Schreck, LLP	675 15th Street Suite 2900		Denver	CO	80202	
M&B Holdings LLC dba City Wide Facility Solutions of St Louis		13545 Barrett Pkwy Dr Ste 350			Balwin	MO	63021-5896	
Macedo, Jennifer		Address on File						
Mansfield Top Services Inc dba City Wide Facility Solutions of Burnsville Mn		11979 County Rd 11 Sutie 250			Burnsville	MN	55337-5103	
Marin Sanitary Service		PO Box 11117			San Rafael	CA	94912	
Marin, Citlalli		Address on File						
Maris Mendes		Address on File						
Mark Steenstra		Address on File						
Marketa Saci		Address on File						

Class 8 Ballot List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Mary Grace Zaccari		Address on File						
Mary Katherine DiSalvo		Address on File						
Massey Services Inc		PO Box 547668			Orlando	FL	32854-7668	
Matthew Harris		Address on File						
Mckinlee Odell dba Webby Dance Company		Address on File						
McKinney TX Associates LLC	J. Robert Arnett II	8150 N. Central Expressway, Suite 500			Dallas	TX	75206	
Meaghan Fuhrman		Address on File						
Melese Tadesse		Address on File						
Melinda Muller		Address on File						
Meter Inc		548 Market St Pmb 22716			San Francisco	CA	94107	
Mia Yabut Wiese		Address on File						
Michael Abney		Address on File						
Michael Lai, on Behalf of Tinycare, Inc.		Address on File						
Microsoft		One Microsoft Way			Redmond	WA	98052	
Miles & Stockbridge P C		PO Box 830749			Philadelphia	PA	19182	
Mitch Michulka		Address on File						
Mma Securities LLC dba Marsh & Mclennan Agency Retirement Svcsmarsh & Mclennan Agency Retirement Svcs		PO Box 7410098			Chicago	IL	60674-5098	
Monarch Consultants LLC		710 Augusta Ave			Austin	TX	78703-4753	
Montgomery County Md Tax		PO Box 824845			Philadelphia	PA	19182-4845	
Nageswara Rao Mannem		Address on File						
Nashville Electric Service	Credit Department	1214 Church Street			Nashville	TN	37246	
Natasha Titov		Address on File						
Nathaniel Pellman		Address on File						
Neal Gerber & Eisenberg LLP		2 N Lasalle St			Chicago	IL	60673-1289	
NESTAR, LLC (d/b/a Nestar III, LLC)	Attn Thomas Berghman, Jonathan Petree	Munsch Hardt Kopf and Harr, P.C.	500 N. Akard St., Suite 4000		Dallas	TX	75201	
New York State Dept of Tax and Finance	Bankruptcy Section	PO Box 5300			Albany	NY	12205	
Nicholas Robards dba Robards Pest Control LLC		Address on File						
Nicholas Sayegh		Address on File						
Nicole Dunn		Address on File						

Exhibit 5
Class 8 Ballot List
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
North Carolina Department of Labor, Elevator and Amusement Device Bureau	Legal Affairs Division	1101 Mail Service Center			Raleigh	NC	27699-1101	
North Shelby County Fire and Emergency Medical District		4617 Valleydale Rd			Birmingham	AL	35242	
NTRC Equity Partners, LLC	Attn Christopher M. Desiderio	Nixon Peabody LLP	55 West 46th Street		New York	NY	10036	
Nvs Properties 29 LLC		227 W Monroe St Ste 5040			Chicago	IL	60606	
NW Natural	Attn Bankruptcy	PO Box 3288			Portland	OR	97208	
Nyc Property Tax Collection		PO Box 5536			Binghamton	NY	13902-5536	
Obl Holdings Inc dba Orange Blossom Lawncare		118 Commercial Dr Unit D			St Augustine	FL	32092	
Oklahoma Natural Gas		PO Box 401			Oklahoma City	OK	73101	
Onni Grand LP	Legal Department	Onni Group	300 550 Robson St		Vancouver	BC	V6B 2B7	Canada
Openpath Security Inc		PO Box 103253			Pasadena	CA	91189-3253	
Optimum Contractors Inc		11841 NW 11th St			Plantation	FL	33323	
Orchard Clark LLC	LFI Real Estate	9440 Enterprise Drive			Mokena	IL	60448	
Organiclife LLC		PO Box 7821			Carol Stream	IL	60197-7821	
Organiclife LLC		PO Box 7821			Carol Stream	IL	60197-7821	
Orkin		PO Box 740300			Cincinnati	OH	45274-0473	
Orkin LLC		2485 Valleydale Rd			Hoover	AL	35244-2017	
Orkin LLC		514 Progress Dr Suite M			Pasadena	MD	21122	
Palm Beach County Tax Collector		PO Box 3353			West Palm Beach	FL	33402-3353	
Palmer Electric Security Systems dba Palmer Security Systems Inc		PO Box 878291			Kansas City	MO	64187-8291	
Pearl, Jadyn		Address on File						
Peerbolts Inc		400 E Washington Ave			Zeeland	MI	49464	
Pest Away Exterminating								
Peterson Pest & Termite Control Inc		PO Box 3921			Urbandale	IA	50323	
Pidgey 5K LLC dba Fun Bus		1032 Holly Anne Ln			Aubrey	TX	76227	
Plack, Andrew		Address on File						
Plan B Facility Services LLC		PO Box 697			Peoria	AZ	85380	
Planetary Corporation		205 Rockaway Ave 3001			Valley Stream	NY	11580	
Plantegenest, Tania		Address on File						
Plexar Corporation dba Pure Water Resources		43676 Trade Ctr Pl Ste 155			Dulles	VA	20166-2124	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Pollock, Gretel		Address on File						
Potterton, Karolina		Address on File						
Prestige Fire Protection Group Inc		14 Republic Rd			North Billerica	MA	01862	
Pure Tempe Partnership	Michael Pure	232 Deerfield Rd			Deerfield	IL	60015	
Pyro Comm Systems Inc		15215 Alton Pkwy	Ste 200		Irvine	CA	92618	
Quality Custom Security		118 E 60th St Ste 15H			New York	NY	10022	
Quattro Menomonee, LLC	Demetra Liggins	McGuireWoods LLP	Texas Tower	845 Texas Ave., Suite 2400	Houston	TX	77002-2904	
Quattro Menomonee, LLC	Demetra Liggins	McGuireWoods LLP	Texas Tower	845 Texas Ave., Suite 2400	Houston	TX	77002-2904	
Quattro Pewaukee, LLC	Demetra Liggins	McGuireWoods LLP	Texas Tower	845 Texas Ave., 24th Floor	Houston	TX	77002	
Quattro Richmond LLC	Demetra Liggins	McGuireWoods LLP	845 Texas Ave., Suite 2400	Texas Tower	Houston	TX	77002	
Qwest Corporation dba Centurylink	Lumen Technologies Group	931 14th Street, 9th Floor			Denver	CO	80202	
R.S.		Address on File						
Rachel Knapp		Address on File						
Rajani-Nema, Maya		Address on File						
Rebecca Girn		Address on File						
Red Arrow Investments LLC		306 N W El Norte Pkwy 4			Escondido	CA	92026	
Red Duke Strategies LLC		1313 Merchant Ln			McLean	VA	22101	
Reniel De La Paz		Address on File						
Reyes, Kathalina		Address on File						
Rigby Slack Lawrence Pepper Comeford PLLC	Lee Rigby	3500 Jefferson St	Ste 100		Austin	TX	78731	
Rigby Slack Lawrence Pepper Comerford PLLC	Alton Rigby Jr	3500 Jefferson St, Ste 330			Austin	TX	78731	
Rinetti, Jaime		Address on File						
Rollins Inc dba Orkin Columbus		6230 Huntley Rd			Columbus	OH	43229-1006	
Rollins Inc dba Orkin LLC Fairfax		10843 Main St			Fairfax	VA	22030	
Rollins Inc dba Orkin LLC Gaithersburg		202 Perry Pkwy Ste 2			Gaithersburg	MD	20877-2172	
Rollins Inc dba Orkin LLC Indianapolis		PO Box 681038			Indianapolis	IN	46268-7038	
Romero, Ashlea		Address on File						
Romulus Asenloo		Address on File						

Class 8 Ballot List

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Rottler Pes Control dba Rottler Pest Solutions		2690 Masterson Ave Ste 400			Saint Louis	MO	63114	
RTS Orchards, LLC	Attn Laura L. Smith	c/o O Melveny and Myers LLP	2801 N. Harwood Street, Suite 1600		Dallas	TX	75201	
Ryan LLC		PO Box 848351			Dallas	TX	75284-8351	
Saint Johns Southeast Master Association Inc		PO Box 52980			Phoenix	AZ	85072-2980	
Salcor Group LLC		50 Main St Ste 1015			White Plains	NY	10606	
Salesforce, Inc.	Bialson, Bergen and Schwab Lawrence Schwab and Gaye Heck	830 Menlo Avenue, Suite 201			Menlo Park	CA	94025	
San Ramon Guidepost LLC		2605 Camino Tassajara 2408			Danville	CA	94526	
Sanity US Inc	Attn Accounting Dept	351 California St Ste 650			San Francisco	CA	94104	
Santa Margarita Water District		26111 Antonio Pkwy			Rancho Santa Margarita	CA	92688	
Sarah McCafferty		Address on File						
SCH Group	Michael Fixler	500 West Madison Street Suite 1000			Chicago	IL	60661	
School of Practical Philosophy	Attn Allan S. Moller, Authorized Signatory	12 East 79th Street			New York	NY	10075	
Scott A Gephart Inc dba Gephart Trucking		Address on File						
Scott Randolph Tax Collector		PO Box 545100			Orlando	FL	32854-5100	
Sdge		PO Box 25111			Santa Ana	CA	92799-5111	
Shannon Barnes		Address on File						
Sheena Finney		Address on File						
Signtech Electrical Advertising Inc		4444 Federal Blvd			San Diego	CA	92102	
Sk Retail Inc dba Wayfair LLC		4 Copley Pl	Fl 7		Boston	MA	02116	
Skyterra Technologies LLC		6 Trafalgar Square Ste 100			Nashua	NH	03063	
Sonia Rutten		Address on File						
Southwest Gas Corporation	Bankruptcy Desk	P.O. Box 1498			Victorville	CA	92393	
Spectrum	Siobhan McEneany	1600 Dublin Road			Columbus	OH	43215	
Sriram Narasimhan		Address on File						
Srsb Services LLC		20 48th St 5E			Weehawken	NJ	07086	
SS Peoria Arizona LLC		10836 Savona Way			Orlando	FL	32827	
Sterling Systems Corp		445 Broadhollow Rd Ste 25			Melville	NY	11747	

Class 8 Ballot List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Steven Enterprises Inc dba Bailey Brothers Plumbing Heating and Air		800 Industrial Dr			Yukon	OK	73099	
Stiefvater Orchards, LP	c/o Saul Reiss	11835 W. Olympic Blvd. Suite 415E			Los Angeles	CA	90064	
Susan Bell		Address on File						
Susan J Koerber dba All About Childcare Health Ltd		Address on File						
T Mobile/T-Mobile USA Inc by AIS Infosource, LP as Agent		4515 N Santa Fe Ave			Oklahoma City	OK	73118	
Tal Simon		Address on File						
Tatianna Bennett		Address on File						
Tci Inc		14270 Woodinville Redmond Rd NE			Redmond	WA	98052	
TDOR c/o Attorney General		PO Box 20207			Nashville	TN	37202-0207	
Tesco Fire Services Inc		51 05 Flushing Ave Ste 208			Maspeth	NY	11378	
The Dot Printer Inc		2424 McGaw Ave			Irvine	CA	92614-5834	
The Hartford		PO Box 783690			Philadelphia	PA	19178-3690	
The Ohio Casualty Insurance Company	Genise Teich	PO Box 34526			Seattle	WA	98124	
The Printery Inc		1762 Kaiser Ave			Irvine	CA	92614	
The Village Music School Inc dba Musical Associates	KPD	11 Middle Branch Ln			Brewster	NY	10509	
Think Pest Control		14 Inverness Dr E B 208			Englewood	CO	80112	
Thinking Cup Inc		219 36th St			Brooklyn	NY	11232	
Thompson Coburn LLP		PO Box 18379M	One Us Bank Plz		St Louis	MO	63101	
Tiena Haynesworth		Address on File						
Toby Wells Foundation		Address on File						
Tola O Kehinde		Address on File						
Township of Branchburg Property Tax		1077 U S Hwy 202 N			Branchburg	NJ	08876-3936	
Tr Solutions dba City Wide Facility Solutions		1290 Kennestone Cir Ste A212			Marietta	GA	30066-6089	
Treasurer Chesterfield County		Rebecca R Longnaker Cpa Treasurer	Chesterfield County	PO Box 70	Chesterfield	VA	23832-0906	
Tremik Brantley		Address on File						
Triagenow LLC		325 E Elliot Rd Ste 31			Chandler	AZ	85225	
Tribeca Beverage Company		23 Carol St			Clifton	NJ	07014	

Case 25-80121-mvl11 Doc 651-30 Filed 11/22/25 Entered 11/22/25 15:52:14 Desc Exhibit 30 Page 32 of 335

Class 8 Ballot List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Yelp		PO Box 204393			Dallas	TX	75320-4393	
Yu Capital, LLC	Attn Christopher M. Desiderio	Nixon Peabody LLP	55 West 46th Street		New York	NY	10036	
YuATI LLC	Attn Christopher M. Desiderio	Nixon Peabody LLP	55 West 46th Street		New York	NY	10036	
YuFIC B, LLC	Attn Christopher M. Desiderio	Nixon Peabody LLP	55 West 46th Street		New York	NY	10036	
YuHGE A LLC	Attn Christopher M. Desiderio	Nixon Peabody LLP	55 West 46th Street		New York	NY	10036	
Yuwei He		Address on File						
Zebuli M Bourne dba Bourne Brothers Landscaping LLC		Address on File						
Zheng Huang	Attn Christopher Desiderio	Nixon Peabody LLP	55 West 46th Street		New York	NY	10036	

Exhibit G

Voting Notice Parties

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
109 Natches Trace LLC	c/o EvCap Investments	550 California Street, Suite 930			San Francisco	CA	94104
18265 Highway 49 LLC	Charles H. Hays Jr.	15161 De La Cruz Dr			Rancho Murieta	CA	95683
214 E Hallandale Beach LLC	Attn Martin Saidon	1395 Brickell Avenue Suite 760			Miami	FL	33131
2515 N. Wauwatosa LLC	Christopher Houden Jr.	725 E. Johnson St.			Madison	WI	53703
479 Clinton Avenue Corp	Bruno Gerbino Soriano & Aitken LLP	Vincent F. Gerbino	445 Broad Hollow Rd Suite 420		Melville	NY	11747
6575 Oakwood Blvd LLC	Michael Decker	213 N. Stadium Blvd. Ste. 203			Columbia	MO	65203
84 Montague Realty, LLC	Chiesa Shahinian and Giantomasi PC	Attn Sam Della Fera, Jr., Esq.	105 Eisenhower Parkway		Roseland	NJ	07068
9930 Valley Ranch Pkwy LLC	c/o EvCap Investments	550 California Street, Suite 930			San Francisco	CA	94104
A.C.S.	Tal Simon	6345 Cragie Hill Ct			Dublin	OH	43017
A.H.S.	Tal Simon	6345 Cragie Hill Ct			Dublin	OH	43017
ABCM Corporation	Shuttleworth and Ingersoll, P.L.C.	Abbe M. Stensland	235 6th Street SE		Cedar Rapids	IA	52401
Atlantic City Electric		5 Collins Dr Suite 2133	Mail Stop 84CP42		Carneys Point	NJ	08069
Aztlan		7102 C.R. 620	PO Box 304		Gardner	CO	81040
Bamboo Noles Hg Property LLC	Evan Jefferson	600 Washington Ave. Ste. 2500			St. Louis	MO	63101
Brianna Mathews		Address on File					
Central Indiana Maintenance Inc dba City Wide Facility Solutions of Indianapolis In	Central Indiana Maintenance Inc	PO Box 776101			Chicago	IL	60677
Chase Simon		Address on File					
Chicago 1000 Washington LLC	Hymie Mishan	180 Maiden Lane Suite 1101			New York	NY	10038
City of Austin Utility	City of Austin	PO Box 2267			Austin	TX	78783

Voting Notice Parties

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
David L. Lucchesi and Sandra L. Lucchesi, Trustees of the Amendment and Restatement of the Lucchesi Family Trust, 11/8/07		Address on File					
Davis Estates Ltd.	Dentons Davis Brown PC	Tirzah R. Roussell	215 10th St., Suite 1300		Des Moines	IA	50309
Decisionpoint Systems Inc	Taft Stettinius and Hollister LLP	c/o Landon Raiford	111 East Wacker Dr. Suite 2600		Chicago	IL	60601
Deforest, Anna		Address on File					
Figueres Partners LLC	Figueres Partners, LLC	Dan Levin	141 Corona Way		Portola Valley	CA	94028
Food Service Indiana LLC dba Side Street Catering & Food Service	Saeed and Little, LLP	Nida Khalid	8777 Purdue Road, Suite 106		Indianapolis	IN	46268
Genna Jacobs Freeman, David Stanley Freeman and E.F. Minor Child	Law Office of Mark Nestor	3867 Holcomb Bridge Rd Suite 500			Peachtree Corners	GA	30092
Google LLC		Dept 33654	PO Box 3900		San Francisco	CA	94139
Guidepost Global Education, Inc.	Maris Mendes	1205 BMC Drive, Suite 605			Cedar Park	TX	78613
Indoormedia Inc	Billy Potts	1445 Langham Creek Dr			Houston	TX	77084
Jkt Construction Inc dba Corcon	Cohen Seglias	Michael I. Schwartz, Esq.	1600 Market Street, Fl 32		Philadelphia	PA	19103
Johnson County Wastewater		11811 S Sunset Dr			Olathe	KS	66061
Kevork and Araksya Vartanian		Address on File					
Kokua Education Inc Tx	Kokua Education, Inc.	115 E Main St. A1B-1D			Buford	GA	30518
Lloyd Wells Gift Trust DTD November 24, 1987		Address on File					
Longmont GM LLC	Nick Studen	4404 Fairway Lane			Broomfield	CO	80023
Marin Sanitary Service	Shelby Jeanne Tiegen	1050 Anderson Dr.			San Rafael	CA	94901
Mark Steenstra		Address on File					

Voting Notice Parties

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
McKinney TX Associates LLC	Calvin Lok	4410 Mountaingate Drive			Reno	NV	89519
Michael Lai, on Behalf of Tinycare, Inc.		Address on File					
Nashville Electric Service		PO Box 305100			Nashville	TN	37230
NESTAR, LLC (d/b/a Nestar III, LLC)	Scott T. Millington	1737 Manhattan Avenue			Hermosa Beach	CA	90254
NTRC Equity Partners, LLC	Yu Capital LLC	169 Madison Ave., #15989			New York	NY	10016
Onni Grand LP	Onni Grand Limited Partnership	Asset Manager	200 N Lasalle Street Suite 750		Chicago	IL	60601
Onni Grand LP	Onni Grand Limited Partnership	Onni Properties	200 N Lasalle Street Suite 750		Chicago	IL	60601
Organiclife LLC		435 W. Erie St., Suite 104			Chicago	IL	60654
Quattro Menomonee, LLC	Quattro Development, L.L.C.	Robert C. Walters	1100 Jorie Blvd, Suite 140		Oak Brook	IL	60523
Quattro Pewaukee, LLC	Quattro Development, L.L.C.	Robert C. Walters	1100 Jorie Blvd, Suite 140		Oak Brook	IL	60523
Quattro Richmond LLC	Quattro Development, L.L.C.	Robert C. Walters	1100 Jorie Blvd, Suite 140		Oak Brook	IL	60523
Qwest Corporation dba Centurylink	Centurylink Communications-Bankruptcy	220 N 5th St			Bismarck	ND	58501
R.S.	Tal Simon	6345 Cragie Hill Ct			Dublin	OH	43017
Red Arrow Investments LLC	Rothschild, Barry Myers LLP	John SIlk	150 South Wacker Drive, Suite 3025		Chicago	IL	60606
RTS Orchards, LLC	Attn Terry Nugent	9530 Hageman Road, Suite B #322			Bakersfield	CA	93312
San Ramon Guidepost LLC	Eric C. Schaffer, Esq.	2255 Contra Costa Boulevard Suite 305			Pleasant Hill	CA	94523
SCH Group	Debbie Beall	11000 Broken Land Parkway Suite 500			Columbia	MD	21044
School of Practical Philosophy	Leech Tishman Robinson Brog	Lori Schwartz, Esq.	One Dag Hammarskjold Plaza	885 Second Avenue, 3rd Floor	New York	NY	10017

Voting Notice Parties

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
T Mobile/T-Mobile USA Inc by AIS Infosource, LP as Agent		PO Box 248848			Oklahoma City	OK	73214-8848
Tal Simon		Address on File					
TDOR c/o Attorney General	TDOR c/o Bankruptcy Unit	Attn Sherry Grubbs	PO Box 190665		Nashville	TN	37219-0665
TDOR c/o Attorney General	Tennessee Department of Revenue	Sherry Grubbs	500 Deaderick Street		Nashville	TN	37242
Toby Wells Foundation		17083 Old Coach Road			Poway	CA	92064
Twin Star Ventures, LLC	Twin Star Ventures LLC	226 Williams Ln			Bigfork	MT	59911
V LIONS FARMING, LLC	KEITH GARDNER	29341 KIMBERLINA RD STE 101			WASCO	CA	93280
V LIONS FARMING, LLC		P.O. BOX 1200			WASCO	CA	93280
Venture Lending & Leasing IX, Inc.	Maurice Werdegar	104 La Mesa Dr, Suite 102			Portola Valley	CA	94028
VK Smith Realty, LLC	Attn Laurie Smith	234 Winterhawk Ln.			Encinitas	CA	92024
Vorbeck Family Limited Partnership	Chris Vorbeck	4470 Northgate Court			Sarasota	FL	34234
Vorbeck Family LP	Mick Vorbeck	4470 Northgate Court			Sarasota	FL	34234
West Palm Beach Education Foundation, LLC	Quattro Development, L.L.C.	Robert C. Walters	1100 Jorie Blvd, Suite 140		Oak Brook	IL	60523
WG Huntersville LLC	Kershner Legal Services LLC	Jess Kershner	600 17th Street Suite 2800 South		Denver	CO	80202
WRI Gateway Alexandria, LLC	KIMCO Realty Corporation	Raymond Edwards	500 North Broadway Suite 201		Jericho	NY	11753
WTI Fund X, Inc.	Maurice Werdegar	104 La Mesa Dr., Suite 102			Portola Valley	CA	94028
Yu Capital, LLC	Yu Capital LLC	169 Madison Ave., #15989			New York	NY	10016
YuATI LLC	Yu Capital LLC	169 Madison Ave., #15989			New York	NY	10016
YuFIC B, LLC	Yu Capital LLC	169 Madison Ave., #15989			New York	NY	10016
YuHGE A LLC	Yu Capital LLC	169 Madison Ave., #15989			New York	NY	10016
Zheng Huang		Address on File					

Exhibit H

Exhibit H
Master Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Committee of Unsecured Creditors	214 E Hallandale Beach, LLC	Brian Bussey, Vice President of Real Estate	brian@fortecnow.com
Counsel to Collin County Tax Assessor/Collector	Abernathy, Roeder, Boyd & Hullett, P.C.	Paul M. Lopez, Larry R. Boyd, Emily M. Hahn	plopez@abernathy-law.com; bankruptcy@abernathy-law.com; ehahn@abernathy-law.com
State Attorney General	Alabama Attorney General	Attn Bankruptcy Department	consumerinterest@Alabamaag.gov
State Attorney General	Arizona Attorney General - CSS	Attn Bankruptcy Department	BCEIntake@azag.gov
Counsel to Interested Parties Duc Viet Nguyen, Thuy Thi Thu Nguyen, Dixit Kishorkumar Vora and Philip O'Neill	Baker, Donelson, Bearman, Caldwell & Berkowitz, PC	Daniel J. Ferretti	dferretti@bakerdonelson.com
Counsel to Federal Way School LLC, Naples School LLC, and Burke School LLC	Bradley Arant Boult Cummings LLP	Jarrod B. Martin	jbmartin@bradley.com
Interested Party	Byron Adams		byronadams@gmail.com
Counsel to McKinney TX Associates, LLC	Carter Arnett PLLC	J. Robert Arnett II	barnett@carterarnett.com
Counsel to Carl B. Barney	Cavazos Hendricks Poirot, P.C.	Charles B. Hendricks	chuckh@chfirm.com
State Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	attorney.general@ct.gov
Counsel to YYYYY, LLC and 2HR Learning, Inc.	Cozen O'Connor	Attn: Trevor Hoffman, David Kirchblum	thoffmann@cozen.com; dkirchblum@cozen.com
State Attorney General	Delaware Attorney General	Attn Bankruptcy Department	attorney.general@state.de.us
Counsel to Ramandeep Girn and Rebecca Girn	Dentons US LLP	Clay M. Taylor, John D. Beck	clay.taylor@dentons.com; john.beck@dentons.com
Counsel to Venture Lending & Leasing IX, Inc. and WTI Fund X, Inc.	Fox Rothschild LLP	Jeffrey T. Klugman	jklugman@foxrothschild.com
Counsel to Venture Lending & Leasing IX, Inc. and WTI Fund X, Inc.	Fox Rothschild LLP	Trey A. Monsour	tmonsour@foxrothschild.com
Counsel to Yu Capital and the Yu Capital Affiliates	Frost Brown Todd LLP	Rebecca L. Matthews, Esq., Mark A. Platt, Esq	rmatthews@fbtlaw.com; mplatt@fbtlaw.com
Counsel to Cathy Lim	Gibson Herod Law	David Gibson, Reagan R. Herod	dgibson@gibsonherod.com; rherod@gibsonherod.com
Proposed Counsel to the Official Committee of Unsecured Creditors	Gray Reed	Jason S. Brookner, Aaron M. Kaufman, Amber M. Carson, Emily F. Shanks, Lydia Webb	jbrookner@grayreed.com; akaufman@grayreed.com; acarson@grayreed.com; eshanks@grayreed.com; lwebb@grayreed.com
Counsel to Learn Capital Fund (and all other Learn related entities)	Gunderson Dettmer	Attn: Jordan Murray	jmurray@gunder.com
State Attorney General	Idaho Attorney General	Attn Bankruptcy Department	bankruptcy@ag.idaho.gov
State Attorney General	Illinois Attorney General	Attn Bankruptcy Department	bankruptcy_notices@ilag.gov
Counsel to Guidepost Global Education, Inc.	Kane Russell Coleman Logan PC	Jason Binford	jbinford@krcl.com
State Attorney General	Kentucky Attorney General	Attn Bankruptcy Department	attorney.general@ag.ky.gov
Counsel to Bexar County	Linebarger Goggan Blair & Sampson, LLP	Don Stecker	sanantonio.bankruptcy@lgbs.com
Counsel to the City of Frisco, Tarrant County, Lewisville ISD, Dallas County and Irving ISD	Linebarger Goggan Blair & Sampson, LLP	John Kendrick Turner	dallas.bankruptcy@lgbs.com
Counsel to City of Houston, Houston ISD, Harris Co ESD # 48, Houston Comm Coll , System Montgomery County and Interstate Municipal Utility District	Linebarger Goggan Blair & Sampson, LLP	Tara L. Grundemeier	houston_bankruptcy@lgbs.com
State Attorney General	Louisiana Attorney General	Attn Bankruptcy Department	Executive@ag.louisiana.gov; ConstituentServices@ag.louisiana.gov
Counsel to the County of Denton, Texas and the County of Williamson, Texas	McCreary, Veselka, Bragg & Allen, P.C.	Julie Anne Parsons	jparsons@mvbalaw.com
Counsel for Quattro Development, LLC, Quattro Menomonee Falls, LLC, and West Palm Beach Education, LLC	Mcguirewoods LLP	Demetra Liggins	dliggins@mcguirewoods.com
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State Attorney General	New Hampshire Attorney General	Attn Bankruptcy Department	attorneygeneral@doj.nh.gov
State Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	Heather.Anderson@law.njoag.gov; NJAG.ElectronicService.CivilMatters@law.njoag.gov
State Attorney General	New York Attorney General	Attn Bankruptcy Department	letitia.james@ag.ny.gov

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Description	CreditorName	CreditorNoticeName	Email
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State Attorney General	North Carolina Attorney General	Attn Bankruptcy Department	ncago@ncdoj.gov
U.S. Trustee for the Northern District of Texas	Office of The United States Trustee	Meredyth A. Kippes	meredyth.kippes@usdoj.gov
Counsel to Ark Darnestown Properties LLC, Plainsboro Education LLC and BRR Enterprises, Inc.	Offit | Kurman, P.A.	Bryn H. Sherman, Esq., Stephen Nichols, Esq., Frances C. Wilburn, Esq.	bsherman@offitkurman.com; fwilburn@offitkurman.com; snichols@offitkurman.com
State Attorney General	Ohio Attorney General	Attn Bankruptcy Department	Kristin.Radwanick@OhioAGO.gov
Interested Party	Optima, Inc.	Tracy Larrison	larrisont@optima.inc
State Attorney General	Oregon Attorney General	Attn Bankruptcy Department	AttorneyGeneral@doj.state.or.us; ORDOJBankruptcyNotices@doj.oregon.gov
Counsel to Guidepost Financial Partner, LLC	Pachulski Stang Ziehl & Jones LLP	Michael D. Warner, Esq., Jordan A. Kroop, Esq., Benjamin L. Wallen, Esq.	mwarner@pszjlaw.com; jkroop@pszjlaw.com; bwallen@pszjlaw.com
State Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	info@attorneygeneral.gov
Counsel to Richardson ISD	Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	c/o Elizabeth Banda Calvo	ebcalvo@pbfcm.com
Counsel to Montgomery County Municipal Utility District # 6	Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	c/o Melissa E. Valdez	mvaldez@pbfcm.com
Top 30 Creditor / Committee of Unsecured Creditors	Pure Tempe Partnership	Michael W. Pure, Managing Partner	mwpure@gmail.com
State Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	ag@riag.ri.gov
Counsel to Red Arrow Investments, LLC	Rothchild, Barry & Myers LLP	John D. Silk	silk@rbmchicago.com
Top 30 Creditor / Committee of Unsecured Creditors	RTS Orchards, LLC	Terry Nugent, Commercial Property Manager	terry@orovistafarms.com
United States Securities and Exchange Commission	SEC Fort Worth Regional Office	Regional Director	dfw@sec.gov
United States Securities and Exchange Commission	SEC Headquarters		SECBankruptcy-OGC-ADO@SEC.GOV
Counsel to Kimco Realty Corporation and Twin Star Ventures, LLC	Singer & Levick, P.C.	Michelle E. Shriro, Esq.	mshriro@singerlevick.com
Top 30 Creditor / Committee of Unsecured Creditors	Sophiea Kim	Property Manager for Cathy Lim	sophiea.jk@gmail.com
State Attorney General	South Carolina Attorney General	Attn Bankruptcy Department	bankruptcy@scag.gov
State Attorney General	Tennessee Attorney General	Attn Bankruptcy Department	agattorneys@ag.tn.gov
State Attorney General	Texas Attorney General	Attn Bankruptcy Department	bankruptcytax@oag.texas.gov; communications@oag.texas.gov
Counsel to the County of Loudoun, Virginia	The County of Loudoun, Virginia	Tina Estevao, Senior Assistant County Attorney	tina.estevao@loudoun.gov
Top 30 Creditor / Committee of Unsecured Creditors	The School of Practical Philosophy	Allan S. Moller, Member	asm110@earthlink.net
Counsel to Travis County	Travis County	Delia Garza, Travis County Attorney	Jason.Starks@traviscountytx.gov
State Attorney General	Utah Attorney General	Attn Bankruptcy Department	bankruptcy@agutah.gov
State Attorney General	Vermont Attorney General	Attn Bankruptcy Department	ago.info@vermont.gov
Counsel to First-Citizens Bank &Trust Co.	Weintraub Tobin Chediak Coleman Grodin Law Corporation	David W. Creeggan	Dcreeggan@weintraub.com
State Attorney General	West Virginia Attorney General	Attn Bankruptcy Department	consumer@wvago.gov
Counsel to Cosmic Education Americas	White & Case	Attn: Sam Kava	Sam.kava@whitecase.com
Counsel to 214 E Allandale Beach LLC	Winstead PC	Annmarie Chiarello	achiarello@winstead.com
State Attorney General	Wisconsin Attorney General	Attn Bankruptcy Department	dojbankruptcynoticegroup@doj.state.wi.us

Exhibit I

Master Service List

Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Committee of Unsecured Creditors	214 E Hallandale Beach, LLC	Brian Bussey, Vice President of Real Estate	1395 Brickell Avenue, Suite 760			Miami	FL	33131
Counsel to Collin County Tax Assessor/Collector	Abernathy, Roeder, Boyd & Hullett, P.C.	Paul M. Lopez, Larry R. Boyd, Emily M. Hahn	1700 Redbud Blvd, Ste. 300			McKinney	TX	75069
State Attorney General	Alabama Attorney General	Attn Bankruptcy Department	501 Washington Ave	PO Box 300152		Montgomery	AL	36104-0152
State Attorney General	Arizona Attorney General	Attn Bankruptcy Department	2005 N Central Ave			Phoenix	AZ	85004-2926
State Attorney General	Arizona Attorney General - CSS	Attn Bankruptcy Department	PO Box 6123	MD 7611		Phoenix	AZ	85005-6123
Counsel to Interested Parties Duc Viet Nguyen, Thuy Thi Thu Nguyen, Dixit Kishorkumar Vora and Philip O'Neill	Baker, Donelson, Bearman, Caldwell & Berkowitz, PC	Daniel J. Ferretti	1301 McKinney, Suite 3700			Houston	TX	77010
Counsel to Federal Way School LLC, Naples School LLC, and Burke School LLC	Bradley Arant Boult Cummings LLP	Jarrod B. Martin	600 Travis, Suite 5600			Houston	TX	77002
Interested Party	Byron Adams							
State Attorney General	California Attorney General	Attn Bankruptcy Department	1300 I St., Ste. 1740			Sacramento	CA	95814-2919
Counsel to McKinney TX Associates, LLC	Carter Arnett PLLC	J. Robert Arnett II	8150 N. Central Expressway, Suite 500			Dallas	TX	75206
Counsel to Carl B. Barney	Cavazos Hendricks Poirot, P.C.	Charles B. Hendricks	Suite 570, Founders Square	900 Jackson Street		Dallas	TX	75202
State Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	165 Capitol Avenue			Hartford	CT	06106
Counsel to YYYYY, LLC and 2HR Learning, Inc.	Cozen O'Connor	Attn: Trevor Hoffman, David Kirchblum	3WTC	175 Greenwich Street, 55th Floor		New York	NY	10007
State Attorney General	Delaware Attorney General	Attn Bankruptcy Department	Carvel State Office Bldg.	820 N. French St.		Wilmington	DE	19801
Counsel to Ramandeep Girn and Rebecca Girn	Dentons US LLP	Clay M. Taylor, John D. Beck	100 Crescent Court, Suite 900			Dallas	TX	75201-1858
Counsel to Venture Lending & Leasing IX, Inc. and WTI Fund X, Inc.	Fox Rothschild LLP	Jeffrey T. Klugman	345 California Street, Suite 2200			San Francisco	CA	94104
Counsel to Venture Lending & Leasing IX, Inc. and WTI Fund X, Inc.	Fox Rothschild LLP	Trey A. Monsour	2501 N. Harwood Street, Suite 1800			Dallas	TX	75201
Counsel to Yu Capital and the Yu Capital Affiliates	Frost Brown Todd LLP	Rebecca L. Matthews, Esq., Mark A. Platt, Esq	2101 Cedar Springs Rd.			Dallas	TX	75201
Counsel to Cathy Lim	Gibson Herod Law	David Gibson, Reagan R. Herod	15400 Knoll Trail Dr.,Suite 300			Dallas	TX	75248
Proposed Counsel to the Official Committee of Unsecured Creditors	Gray Reed	Jason S. Brookner, Aaron M. Kaufman, Amber M. Carson, Emily F. Shanks, Lydia Webb	1601 Elm Street, Suite 4600			Dallas	TX	75201
Counsel to Learn Capital Fund (and all other Learn related entities)	Gunderson Dettmer	Attn: Jordan Murray	3570 Carmel Mountain Road, Suite 200			San Diego	CA	92130
State Attorney General	Idaho Attorney General	Attn Bankruptcy Department	700 W. Jefferson Street Suite 210	PO Box 83720		Boise	ID	83720-0010

Master Service List

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Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
State Attorney General	Illinois Attorney General	Attn Bankruptcy Department	James R. Thompson Ctr	100 W. Randolph St.		Chicago	IL	60601
Internal Revenue Service	Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346			Philadelphia	PA	19101-7346
Counsel to Guidepost Global Education, Inc.	Kane Russell Coleman Logan PC	Jason Binford	401 Congress Avenue, Suite 2100			Austin	TX	78701
State Attorney General	Kentucky Attorney General	Attn Bankruptcy Department	700 Capitol Avenue	Capitol Building, Suite 118		Frankfort	KY	40601-3449
Counsel to Bexar County	Linebarger Goggan Blair & Sampson, LLP	Don Stecker	112 E. Pecan Street, Suite 2200			San Antonio	TX	78205
Counsel to the City of Frisco, Tarrant County, Lewisville ISD, Dallas County and Irving ISD	Linebarger Goggan Blair & Sampson, LLP	John Kendrick Turner	3500 Maple Avenue, Suite 800			Dallas	TX	75219
Counsel to City of Houston, Houston ISD, Harris Co ESD # 48, Houston Comm Coll , System Montgomery County and Interstate Municipal Utility District	Linebarger Goggan Blair & Sampson, LLP	Tara L. Grundemeier	PO Box 3064			Houston	TX	77253-3064
State Attorney General	Louisiana Attorney General	Attn Bankruptcy Department	PO Box Box 94005			Baton Rouge	LA	70804
State Attorney General	Massachusetts Attorney General	Attn Bankruptcy Department	One Ashburton Place	20th Floor		Boston	MA	02108-1518
Counsel to the County of Denton, Texas and the County of Williamson, Texas	McCreary, Veselka, Bragg & Allen, P.C.	Julie Anne Parsons	P.O. Box 1269			Round Rock	TX	78680-1269
Counsel for Quattro Development, LLC, Quattro Menomonee Falls, LLC, and West Palm Beach Education, LLC	Mcguirewoods LLP	Demetra Liggins	Texas Tower	845 Texas Ave., 24th Floor		Houston	TX	77002
State Attorney General	Missouri Attorney General	Attn Bankruptcy Department	Supreme Court Bldg	207 W. High St.	P.O. Box 899	Jefferson City	MO	65101
State Attorney General	Montana Attorney General	Attn Bankruptcy Department	Justice Bldg	215 N. Sanders 3rd Fl	PO Box 201401	Helena	MT	59620-1401
State Attorney General	New Hampshire Attorney General	Attn Bankruptcy Department	33 Capitol St.			Concord	NH	03301
State Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	Richard J. Hughes Justice Complex	25 Market St	PO Box 080	Trenton	NJ	08625-0080
State Attorney General	New Mexico Attorney General	Attn Bankruptcy Department	408 Galisteo St	Villagra Building		Santa Fe	NM	87501
State Attorney General	New York Attorney General	Attn Bankruptcy Department	Office of the Attorney General	The Capitol, 2nd Fl.		Albany	NY	12224-0341
Counsel to Yu Capital, YuHGE A, YuFIC B, YuATI, NRTC and Yu Capital and the Yu Capital Affiliates	Nixon Peabody LLP	Christopher M. Desiderio, Esq., Morgan Nighan, Esq.	55 W 46th Street			New York	NY	10036
State Attorney General	North Carolina Attorney General	Attn Bankruptcy Department	9001 Mail Service Center			Raleigh	NC	27699-9001

Master Service List

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Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
U.S. Trustee for the Northern District of Texas	Office of The United States Trustee	Meredyth A. Kippes	1100 Commerce Street, Room 976			Dallas	TX	75242
Counsel to Ark Darnestown Properties LLC, Plainsboro Education LLC and BRR Enterprises, Inc.	Offit | Kurman, P.A.	Bryn H. Sherman, Esq., Stephen Nichols, Esq., Frances C. Wilburn, Esq.	7501 Wisconsin Avenue, Suite 1000W			Bethesda	MD	20814
State Attorney General	Ohio Attorney General	Attn Bankruptcy Department	50 E. Broad Street 17th Fl			Columbus	OH	43215
Interested Party	Optima, Inc.	Tracy Larrison	7157 E. Rnacho Vista Dr. #109			Scottsdale	ZA	85251
State Attorney General	Oregon Attorney General	Attn Bankruptcy Department	1162 Court St. NE			Salem	OR	97301-4096
Counsel to Guidepost Financial Partner, LLC	Pachulski Stang Ziehl & Jones LLP	Michael D. Warner, Esq., Jordan A. Kroop, Esq., Benjamin L. Wallen, Esq.	700 Louisiana Street, Suite 4500			Houston	TX	77002
State Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	16th Floor, Strawberry Square			Harrisburg	PA	17120
Counsel to Richardson ISD	Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	c/o Elizabeth Banda Calvo	500 E. Border Street, Suite 640			Arlington	TX	76010
Counsel to Montgomery County Municipal Utility District # 6	Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	c/o Melissa E. Valdez	1235 North Loop West, Suite 600			Houston	TX	77008
Top 30 Creditor / Committee of Unsecured Creditors	Pure Tempe Partnership	Michael W. Pure, Managing Partner	232 Deerfield Rd.			Deerfield	IL	60015
State Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	150 S. Main St.			Providence	RI	02903
Counsel to Red Arrow Investments, LLC	Rothchild, Barry & Myers LLP	John D. Silk	150 S. Wacker Drive, Suite 3025			Chicago	IL	60606
Top 30 Creditor / Committee of Unsecured Creditors	RTS Orchards, LLC	Terry Nugent, Commercial Property Manager	4831 Calloway Dr. Suite 102			Bakersfield	CA	93312
United States Securities and Exchange Commission	SEC Fort Worth Regional Office	Regional Director	801 Cherry Street, Suite 1900, Unit 18			Fort Worth	TX	76102
United States Securities and Exchange Commission	SEC Headquarters		100 F St NE			Washington	DC	20549
Counsel to Kimco Realty Corporation and Twin Star Ventures, LLC	Singer & Levick, P.C.	Michelle E. Shriro, Esq.	16200 Addison Road, Suite 140			Addison	TX	75001
Top 30 Creditor / Committee of Unsecured Creditors	Sophiea Kim	Property Manager for Cathy Lim	4149 Freedom Ln.			Frisco	TX	75033
State Attorney General	South Carolina Attorney General	Attn Bankruptcy Department	P.O. Box 11549			Columbia	SC	29211
State Attorney General	Tennessee Attorney General	Attn Bankruptcy Department	P.O. Box 20207			Nashville	TN	37202-0207
State Attorney General	Texas Attorney General	Attn Bankruptcy Department	300 W. 15th St			Austin	TX	78701
United States Attorney's Office for the Northern District of Texas	Texas Northern District US Attorneys Office	Attn Bankruptcy Division	1100 Commerce St Third Fl			Dallas	TX	75242-1699
Counsel to the County of Loudoun, Virginia	The County of Loudoun, Virginia	Tina Estevao, Senior Assistant County Attorney	One Harrison Street, S.E., 5th Floor	P.O. Box 7000		Leesburg	VA	20177-7000
Top 30 Creditor / Committee of Unsecured Creditors	The School of Practical Philosophy	Allan S. Moller, Member	2 East 79th Street			New York	NY	10075

Master Service List

Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
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Counsel to Travis County	Travis County	Delia Garza, Travis County Attorney	P.O. Box 1748			Austin	TX	78767
State Attorney General	Utah Attorney General	Attn Bankruptcy Department	Utah State Capitol Complex	350 North State Street, Suite 230		Salt Lake City	UT	84114-2320
State Attorney General	Vermont Attorney General	Attn Bankruptcy Department	109 State St.			Montpelier	VT	05609-1001
State Attorney General	Washington Attorney General	Attn Bankruptcy Department	1125 Washington St SE	PO Box 40100		Olympia	WA	98504-0100
Counsel to First-Citizens Bank &Trust Co.	Weintraub Tobin Chediak Coleman Grodin Law Corporation	David W. Creeggan	400 Capitol Mall, 11th Floor			Sacramento	CA	95814
State Attorney General	West Virginia Attorney General	Attn Bankruptcy Department	State Capitol Bldg 1 Rm E-26	1900 Kanawha Blvd., East		Charleston	WV	25305
Counsel to Cosmic Education Americas	White & Case	Attn: Sam Kava	Southeast Financial Center	200 South Biscayne Boulevard, Suite 4900		Miami	FL	33131
Counsel to 214 E Allandale Beach LLC	Winstead PC	Annmarie Chiarello	500 Winstead Building	2728 N. Harwood Street		Dallas	TX	75201
State Attorney General	Wisconsin Attorney General	Attn Bankruptcy Department	Wisconsin Dept. of Justice	114 East, State Capitol	PO Box 7857	Madison	WI	53707-7857

Exhibit J

Equity Non-Voting Parties

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Adam Cross	Email on File
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Akshay Singh	Email on File
Alex Reznikov	Email on File
Amanda Huot	Email on File
Amanda Joynes	Email on File
Andrew Macdonald	Email on File
Angela Tewalt	Email on File
Anna Berry	Email on File
Anna Piwko	Email on File
Arnaud Schenk	Email on File
Audra Philippon	Email on File
Benjamin Yong Son	Email on File
Branch Hill Capital LLC	ron@rbjm.net
Brian Swartz	Email on File
Budissi Limited	Email on File
Carissa Quinones	Email on File
Carlson Chan	Email on File
Carolyn Bliss Richards	Email on File
Carrie Olesen	Email on File
Cedric McDougal	Email on File
Cerise Mallamo	Email on File
Cheyenne Abreu	Email on File
Chloe Valdary	Email on File
Chris Alexander	Email on File
Christina DAstolfo	Email on File
Chun Kit Lam	Email on File
Denis Hill	Email on File
Denise Cayanan	Email on File
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Edward Conjura	Email on File
Elizabeth Salata	Email on File
Fawaz Al-Matrouk	Email on File
Future Leaders Family Trust	cardsany1@yahoo.com
Hafiza Karim	Email on File
Heather Stern	Email on File
Helen Greenwood	Email on File
HG Capital Partners Co. Ltd.	tang@ktcapitalgroup.com
James Everett	Email on File
Jason Crawford	Email on File
Jason Wasiak	Email on File
Jeffrey Wood	Email on File
Jocelin Oseguera	Email on File
Joshua Whitehead	Email on File
Justin Havens	Email on File
Karen Krygier	Email on File
Kathleen Kyo	Email on File
Kathryn Estey	Email on File
Kathy Cate	Email on File

Exhibit 30
Equity Non-Voting Parties
Served via Electronic Mail

CreditorName	Email
Kelli Harran	Email on File
Kevin Berry	Email on File
Landon Downs	Email on File
Laura Ann Ceretti	Email on File
Laura St. John	Email on File
Leah Kidger	Email on File
Learn Start I, L.P.	Email on File
Lydia Jett	Email on File
Margareta Marro	Email on File
Marikay McCabe	Email on File
Mark R. Erickson Self-Directed IRA	Email on File
Matt Bateman	Email on File
Matthew Anderson	Email on File
Meredith Henry	Email on File
Michael Rocheleau	Email on File
Michael Strong	Email on File
Michael Volpe Revocable Trust	Email on File
Mike Parisi	Email on File
Mirla Urzua	Email on File
Natalie Newman	Email on File
Nathoo Trust dated February 15, 2019	Email on File
NeighborSchools, Inc.	mmichulka@tohigherground.com
NeighborSchools,a series of TBD Angels Master LLC	signatures@tbdangels.com
Olivia Guptill	Email on File
Onkar Ghate and Debi Ghate	Email on File
Onstartups LLC	dshah@hubspot.com
Pacific Premier Trust fbo Mark Erickson	assetmaintenance@pacificpremiertrust.com
Pat Lynch	Email on File
Peter Piche	Email on File
Phill Treddenick	Email on File
Ramandeep (Ray) Girn	Email on File
Rebeca Camhi	Email on File
Revery Capital Limited	alexander-greter@lenzstaehelin.com
Royce Robertson	Email on File
Ryan Johnson	Email on File
Samantha Blaisdell	Email on File
Sarah Hatfield	Email on File
Sarah Rothenberg	Email on File
Savio Joanes	Email on File
Schacht Family Trust	Email on File
Shannon Mission	Email on File
Sheng Xu	Email on File
Steggtech, Inc	andy@steggles.com
Susan Woo	Email on File
Tatiana Khoury	Email on File
Theresa Kipp-OToole	Email on File
Tinycare, Inc.	mmichulka@tohigherground.com

Equity Non-Voting Parties

Served via Electronic Mail

CreditorName	Email
Trinace Grant	Email on File
Victoria Maisey	Email on File
William Panenka	Email on File
Yasmin Mohamed	Email on File
Yue Zhou	Email on File
Zhengyu Huang	Email on File

Exhibit K

Non-Voting Parties

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
10300 Riverside, LLC	Shutts and Bowen LLP c/o Harris J. Koroglu, Esq.	200 South Biscayne Blvd Suite 4100			Miami	FL	33131	
186 Ventures I,LP		131 Dartmouth St 3rd Fl			Boston	MA	02116	
2HR Learning, Inc.	Andrew S Price	2028 E Ben White Blvd Ste 240 2650			Austin	TX	78741	
34 Madison GP Inc.	BlackTusk Group	56 Temperance Street 7th Floor			Toronto	ON	M5H 3V5	Canada
A. Tracy S S Simpson		Address on File						
AAF II - Yasi Ventures, L.P.		27 Hospital Rd	George Town		Grand Cayman		KY1 9008	Cayman Islands
Aaron Bailey		Address on File						
ABCM Corporation		1420 4th Street SE			Hampton	IA	50441	
Adam Ferris and Reema Souraya		Address on File						
Alma Cibrian Reza		Address on File						
AltSchool, PBC		1245 Folsom St			San Francisco	CA	94103	
Amie Sugarman		Address on File						
Amin El-Naggar		Address on File						
Amy Zhu		Address on File						
Ana Amiguet		Address on File						
Anavictoria Galdamez		Address on File						
Anderson, Alexis		Address on File						
Andrew Plack		Address on File						
Angel Collective Opportunity Fund, LP - A4	Peter Lee	PO Box 3217			Seattle	WA	98114	
Anne Briard		Address on File						
Anthem Ventures, LLC	Delia Foster	5914 W Courtyard Dr Ste 200			Austin	TX	78730	
Aprameya Ambalae		Address on File						
Areopoli 1821 Trust fbo Peter William Hillakas		Address on File						
Aria Miller		Address on File						
Aria Partners, LLC	Joshua Benaim	51 E 12th St 7th Fl			New York	NY	10003	
Aristo Investments, LLC		Address on File						
Asiya Peerzade		Address on File						
Atul Kapur		Address on File						
Avinash Bansal		Address on File						
Ben Kornell		Address on File						
Benjamin J. Bayer		Address on File						
Benjamin Joseph Cohen		Address on File						
Bexar County	Linebarger Goggan Blair & Sampson	112 E. Pecan Street, Suite 2200			San Antonio	TX	78205	

Non-Voting Parties

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Black Tusk v. Guidepost Montessori Canada ULC, Higher Ground Education Inc., HGE Canada Holdings ULC	BlackTusk Group	56 Temperance Street Suite 700			Toronto	ON	M5H 3V5	Canada
Bluestem Landworks		4845 Pearl E Circle Suite 118			Boulder	CO	80301	
Brian Alspach		Address on File						
Brian Amerige		Address on File						
Bridget Garsh		Address on File						
Bridney Scroggins		Address on File						
Burke School LLC	Attn Michael Riordan	Bradley, Arant, Boult, Cummings LLP	600 Travis St., Ste. 5600		Houston	TX	77002	
Calvin Lee		Address on File						
Camille Pratt		Address on File						
Camille Santrach		Address on File						
Cardinal Facilities Management LLC	Christopher Harvin	1820 Harris Houston Road Unit 622019			Charlotte	NC	28262	
Carolina Franco de Poppe	Law Offices of RV Cornish Jr., PC	680 S Cache St #100	POB 12200		Jackson	WY	83001	
Chai-Haa Low		Address on File						
Chan, Alan		Address on File						
Charles Barclay Fisher dba Fishers Lawncare and Landscaping LLC		Address on File						
Charles Songhurst		Address on File						
Chelsea Roberts		Address on File						
Christen Duong		Address on File						
CIGP Asset Management Limited	Hugues De Saint Seine	2 F Hollywood Commercial House	3 5 Old Bailey St	Central	Hong Kong		00000	Hong Kong
City of Frisco	Linebarger Goggan Blair & Sampson, LLP	3500 Maple Avenue, Suite 800			Dallas	TX	75219	
Collier County Tax Collector	Stephany S. Carr, Esq.	3291 E Tamiami Trail			Naples	FL	34112-5758	
COLLIN COUNTY TAX ASSESSOR/COLLECTOR	ABERNATHY, ROEDER, BOYD & HULLET, P.C.	1700 REDBUD BLVD., SUITE 300			MCKINNEY	TX	75069	
Colson, Abigail		Address on File						
Connor Burtis		Address on File						
CONSOLIDATED EDISON COMPANY OF NEW YORK INC	BANKRUPTCY GROUP	4 IRVING PLACE 9TH FLOOR			NEW YORK	NY	10003	
Cornelia Lockitch		Address on File						

Exhibit K
Non-Voting Parties
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
County of Fairfax	Louis Nuzzo	Office of the County Attorney	12000 Govt. Center Parkway, Suite 549		Fairfax	VA	22035-0200	
Crimson Advisors LLC		350 W 50th St 19G			New York	NY	10019	
Dale Scheck		Address on File						
Dallas County	Linebarger Goggan Blair & Sampson, LLP	3500 Maple Avenue, Suite 800			Dallas	TX	75219	
Dalton Schafer		Address on File						
David Kokorowski and Jennifer Aft Trustees of The Aft Kokorowski Family Revocable Trust Dated Nov 3 2006		Address on File						
David Tenorio		Address on File						
David Vasen and Simoina Vasen		Address on File						
Deborah Knapp		Address on File						
Deborah Quazzo		Address on File						
Derrick Pentico		Address on File						
Devin Hinners		Address on File						
Diligent Way Limited		140 Soabright Plz	9 23 Shell St		North Point			Hong Kong
Divij Munjal		Address on File						
Dixit Kishorkumar Vora		Address on File						
Duc Viet Nguyen		Address on File						
Earl Grey Capital Burst III, a series of Earl Grey Capital Burst, L.P.		119 S Main St Ste 220			Seattle	WA	98104	
Earl Grey Capital SH Burst III, a series of SH Burst, LP	Brett Sagan	PO Box 3217			Seattle	WA	98114	
EB5AN Management and Consulting, LLC		954 Avenida Ponce De Leon Ste 205			San Juan	PR	00907	
Eduardo A. Foss		Address on File						
Edward Lunney		Address on File						
Edwards, Iuliana		Address on File						
Ekaterina Jorgensen		Address on File						
Elan Walshe		Address on File						
Elizabeth Broom		Address on File						
Ellen Schlegel		Address on File						
Elsa Tang		Address on File						
Emily Greenberg		Address on File						
Emily Thrasher		Address on File						
Emma Allison		Address on File						

Non-Voting Parties

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Emmett Moore		Address on File						
Entergy Texas Inc		4809 Jefferson Hwy L-Jef-359			New Orleans	LA	70121	
Eric Lavin		Address on File						
Erin Hennigan		Address on File						
Eva Ropohl		Address on File						
Evan Picoult		Address on File						
Fineast Ventures Limited		Office A	16 F Heng Shan Centre	145 Queens Rd E	Wan Chai	HONG KONG		China
Fineast Ventures Limited		2nd Fl 2 Sheraton St			London		W1F 8BH	United Kingdom
Fnu Kaushik Saurabh	Law Offices of RV Cornish Jr., PC	680 S Cache St #100	POB 12200		Jackson	WY	83001	
Four Cities Fund V, LP		139 Gibbs St			Newton	MA	02459	
FreshGrade Education Inc.		603 460 Doyle Ave			Kelowna	BC	V1Y 6V8	Canada
Freshta Ratliff		Address on File						
Frisco Independent School District	Linda D. Reece	c/o Perdue Brandon Fielder et al	1919 S Shiloh Road Suite 640 LB 40		Garland	TX	75042	
Fund II, a series of A$AP Capital, LP	Emily Adams	PO Box 3217			Seattle	WA	98114	
Fund II, a series of Toy Ventures, LP		411 1st Ave S Ste 505			Seattle	WA	98104	
Furneaux Capital Holdco, LLC		1 Marina Park Dr			Boston	MA	02210	
Gagan Biyani		Address on File						
Garber Electrical Contractors Inc		100 Rockridge Rd			Englewood	OH	45322	
Garrett Temple		Address on File						
Glendon Joyce		Address on File						
Glenn, Jim		Address on File						
Global Fire, Inc.		20 Colonial Drive			Naples	FL	34112	
Gordon and Suzanne Chan		Address on File						
Grace Hausman		Address on File						
Grant Parker		Address on File						
Grapevine-Colleyville Independent School District	Elizabeth Banda Calvo	c/o Perdue Brandon Fielder et al	500 East Border St Suite 640		Arlington	TX	76010	
Great Work Education Holdings, Inc.		PO Box 1870			Bentonville	AR	72712	
Greg Salmieri		Address on File						
Gregory Dickenson		Address on File						
Gregory Salmieri and Karen Salmieri		Address on File						
Gu Yue		Address on File						

Non-Voting Parties

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Guidepost Financial Partner, LLC	Attn Daniel A Rose	9440 Enterprise Dr			Mokena	IL	60448	
Guo Jiaxuan		Address on File						
Gustave, Rose Marie		Address on File						
Guy Barnett		Address on File						
Han Zhang		Address on File						
Hannah Grey Ventures I, LP		614 Fillmore St			Denver	CO	80206	
Hany Syed		Address on File						
Harold Anderson and Amber Anderson		Address on File						
Harold Anderson and Amber Lyon		Address on File						
HARRIS CO ESD #48	LINEBARGER GOGGAN BLAIR & SAMPSON, LLP	PO BOX 3064			HOUSTON	TX	77253-3064	
HEAL Partners Australia Fund 1 Trust	Paul Saunders and Martin Robinson	Level 4 Ste 4 02 Grafton Bond Building	201 Keny St		Sydney	NSW	2000	Australia
Heal Partners Fund 1 Holdings Ltd.	c o Co Services Cayman Limited	Willow House Cricket Square			Grand Cayman		KY1 1001	Cayman Islands
HEAL Partners International Fund 1 LP	Robert Coombes	c o Co Services Cayman Limited	Wilow House Cricket Square		Grand Cayman		KY1 1001	Cayman Islands
Heidi Morrison		Address on File						
Hessel Fokke Kamminga		Address on File						
HI Fund I, a series of AirAngels Investor Syndicate, LP	Brett Sagan	PO Box 3217			Seattle	WA	98114	
HI Fund I, a series of Erikstrup and Shapiro, LP	Brett Sagan	PO Box 3217			Seattle	WA	98114	
HI Fund I, a series of JS Venture Funds, LP	Brett Sagan	PO Box 3217			Seattle	WA	98114	
HI Fund I, a series of Nathan Doctor, LP		PO Box 3217			Seattle	WA	98114	
HI FUND II, a series of Nathan Doctor, LP		PO Box 3217			Seattle	WA	98114	
HI Fund III, a Series of Nathan Doctor, L.P.		PO Box 3217			Seattle	WA	98114	
HI Fund IV, a series of Nathan Doctor, LP		PO Box 3217			Seattle	WA	98114	
HI-0123 Fund II, a series of Roll Up Vehicles, LP	Peyton Dalton	PO Box 3217			Seattle	WA	98114	

Case 25-80121-mvl11 Doc 65-30 Filed 10/22/25 Entered 10/22/25 15:32:14 Desc Exhibit K Page 57 of 335

Exhibit K
Non-Voting Parties
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Joseph Daniel Hurd		Address on File						
Joseph Scott Masterson		Address on File						
Julie and Sean Stott		Address on File						
Julie Ferguson and Michael Ferguson		Address on File						
Julie McCormick		Address on File						
June George		Address on File						
Kansas Gas Service		PO Box 3535			Topeka	KS	66601	
Kara Temple		Address on File						
Karla Velazquez		Address on File						
Kassondra Romani		Address on File						
Kate Holden		Address on File						
Katherine Chao		Address on File						
Kathy Stempel		Address on File						
Katie Lee		Address on File						
Kayla Jetton		Address on File						
Khalid Daniels		Address on File						
Khiem Harald Tu Diep		Address on File						
Kim Yoong Low		Address on File						
Kimberly Sakamoto		Address on File						
Kim-Huei Low		Address on File						
Kopf Thorley Revocable Trust		Address on File						
Kristin Bell		Address on File						
Kristina Biniek		Address on File						
Larry Salzman		Address on File						
Laura Kalama		Address on File						
Laura Mazer		Address on File						
Learn Capital Fund V Growth, L.P	Greg Mauro	1809 Pearl St			Austin	TX	78701	
Learn Capital IV Special Opportunities II LLC		620 Congress Ave	Ste 200		Austin	TX	78701	
Learn Capital IV Special Opportunities IIa LLC		620 Congress Ave	Ste 200		Austin	TX	78701	
Learn Capital IV Special Opportunities VII, LLC	Greg Mauro	1809 Pearl St			Austin	TX	78701	
Learn Capital IV Special Opportunities VII, LLC		620 Congress Ave	Ste 200		Austin	TX	78701	
Learn Capital Iv Special Opportunities Xi LLC	Greg Mauro	1809 Pearl St			Austin	TX	78701	

Non-Voting Parties

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Learn Capital Special Opportunities Fund XVIII, L.P.		620 Congress Ave	Ste 200		Austin	TX	78701	
Learn Capital Venture Partners III, L.P.		620 Congress Ave	Ste 200		Austin	TX	78701	
Learn Capital Venture Partners III, L.P. on behalf of itself and as nominee for Learn Capital Venture Partners IIIA, L.P.		620 Congress Ave	Ste 200		Austin	TX	78701	
Learn Capital Venture Partners IIIA	Greg Mauro	1809 Pearl St			Austin	TX	78701	
Learn Capital Venture Partners IIIA, L.P.	Greg Mauro	1809 Pearl St			Austin	TX	78701	
LEARN CAPITAL VENTURE PARTNERS IV, L.P. on its own behalf and as nominee for LEARN CAPITAL VENTURE PARTNERS IV-US, L.P.		620 Congress Ave	Ste 200		Austin	TX	78701	
LEARN CAPITAL VENTURE PARTNERS IV, L.P. on its own behalf and as nominee for LEARN CAPITAL VENTURE PARTNERS IV-US, L.P.,	LEARN CAPITAL VENTURE PARTNERS III, L.P., and LEARN CAPITAL VENTURE PARTNERS IIIA, L.P.	1809 Pearl St	Learn Capital Venture Partners Iii L P and	Learn Capital Venture Partners Iiia L P Greg Mauro	Austin	TX	78701	
LEARN CAPITAL VENTURE PARTNERS IV, L.P. on its own behalf and as nominee for LEARN CAPITAL VENTURE PARTNERS IV-US, L.P.,	LEARN CAPITAL VENTURE PARTNERS III, L.P., and LEARN CAPITAL VENTURE PARTNERS IIIA, L.P.	620 Congress Ave Ste 200	Learn Capital Venture Partners Iii L P and	Learn Capital Venture Partners Iiia L P	Austin	TX	78701	
LEARN CAPITAL VENTURE PARTNERS IV, L.P., on behalf of itself and as nominee for LEARN CAPITAL VENTURE PARTNERS IV-US, L.P.	Greg Mauro	1809 Pearl St			Austin	TX	78701	

Exhibit K
Non-Voting Parties
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
LEARN CAPITAL VENTURE PARTNERS IV, L.P., on behalf of itself and as nominee for LEARN CAPITAL VENTURE PARTNERS IV-US, L.P.		620 Congress Ave	Ste 200		Austin	TX	78701	
Learn Capital Venture Partners IV-US, L.P.	Greg Mauro	1809 Pearl St			Austin	TX	78701	
Learn Special Ops XVIII, L.P.	Greg Mauro	1809 Pearl St			Austin	TX	78701	
Letty Rising		Address on File						
Lew Hendrickson		Address on File						
Lewisville ISD	Linebarger Goggan Blair & Sampson, LLP	3500 Maple Avenue, Suite 800			Dallas	TX	75219	
Lindsay Journo		Address on File						
Lindsay Sloan		Address on File						
Lisa Kathleen		Address on File						
Lockitch Family Trust (Cornelia I. Lockitch, Trustee)		Address on File						
Loran Gutt		Address on File						
Louie Francisco		Address on File						
Lovings, Saidrian		Address on File						
Madalyn Sienicki		Address on File						
Madeleine Channen		Address on File						
Magdalena Prado Rosas		Address on File						
Malki, Asseya		Address on File						
Maneesh Arora		Address on File						
Maremma, SAS		Address on File						
Margaret Malewski		Address on File						
Maria Saccone		Address on File						
Maria Smirnova		Address on File						
Mariana Serralde		Address on File						
Maris Mendes		Address on File						
Mark Borison		Address on File						
Mark Edward Shoemaker & Katherine Anne Shoemaker, as Trustees of the Shoemaker Family Trust March 7, 2019		Address on File						
Mark Lutter		Address on File						
Matt McClellan		Address on File						

Non-Voting Parties

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Matt Sears		Address on File						
Matthew Ballin		Address on File						
Matthew Bateman		Address on File						
Matthew Graham		Address on File						
Megan Campbell		Address on File						
Meghan Lamb		Address on File						
Meghna Tony		Address on File						
Melania Riedel		Address on File						
Melanie Moldover		Address on File						
Metrodora Venture Partners I LP		915 Broadway			New York	NY	10010	
Metropolitan Government of Nashville & Davidson County Tennessee	Metro Government of Nashville - Legal Dept.	Post Office Box 196300			Nashville	TN	37219	
Meyer, Josefa		Address on File						
Michael Herder		Address on File						
Michael Schoenfeld		Address on File						
Michael Williams		Address on File						
Michele Sutton		Address on File						
Millard, Morrgan		Address on File						
Mitch Michulka		Address on File						
Mohamdjawad, Shireen		Address on File						
Monna Istranyi		Address on File						
Montgomery County	Linebarger Goggan Blair & Sampson, LLP	PO Box 3064			Houston	TX	77253-3064	
Montgomery County Municipal Utility District #6	Angela K. Randermann	1235 North Loop West Suite 600			Houston	TX	77008	
Moontower Education, Inc.	Graham Frey	PO Box 164045			Austin	TX	78716	
Murali Valluri		Address on File						
Nafez Dakkak		Address on File						
Naples School, LLC	Attn Michael Riordan	Bradley, Arant, Boult, Cummings LLP	600 Travis St., Ste. 5600		Houston	TX	77002	
Nathan Doctor		Address on File						
NEI Fund I, a series of Moving Capital, LP		119 S Main St Ste 220			Seattle	WA	98104	
NEW YORK STATE DEPARTMENT OF LABOR	MARTA COLE	1220 WASHINGTON AVENUE BLDG 12-ROOM 256			ALBANY	NY	12226	
Nicholas Freland		Address on File						
Nicholas Jenkins		Address on File						
Nicole Negri		Address on File						
Nicole St. Pierre		Address on File						

Non-Voting Parties

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Niharika Bajpai		Address on File						
Nimble Ventures, LLC		1 Letterman Dr	Bldg A	Ste 4900	San Francisco	CA	94129	
Noah Stahl		Address on File						
Noah Stahl		Address on File						
Noffert, Emily		Address on File						
Nony Michulka		Address on File						
Olga Gaudino		Address on File						
Onkar Ghate and Debi Ghate		Address on File						
Patricia McReynolds		Address on File						
Paul Crockett		Address on File						
Paul English Fund, LP - A2		119 S Main St Ste 220			Seattle	WA	98104	
Philip ONeill		Address on File						
Plano Independent School District	Linda D. Reece	c/o Perdue Brandon Fielder et al	1919 S Shiloh Rd Suite 640 LB 40		Garland	TX	75042	
Playdate Sports and Fitness LLC	Rhett Dismukes	4020 W Questa Dr			Glendale	AZ	85310	
Prakruthi Sreenivasamurthy		Address on File						
Provident Trust Group, LLC fbo Mark Shoemaker Roth IRA		2507 Windover Dr			Corona Del Mar	CA	92625	
Provident Trust Group, LLC fbo Mark Shoemaker Roth IRA		8880 W Sunset Rd	Ste 250		Las Vegas	NV	89148	
Qinqin Zheng		Address on File						
Rachel Cobb		Address on File						
Rachel Knapp		Address on File						
Rainbow Petal Limited		Ivf 68 Yeewo St			Causeway Bay			Hong Kong
Rajesh Panchal		Address on File						
Randy Shumway		Address on File						
Rebecca Girn		Address on File						
Rebekah Schack		Address on File						
Red Duke Strategies, LLC		1313 Merchant Ln			McLean	VA	22101	
Reena Maharaj and Zubin Maharaj		Address on File						
Richard Tran		Address on File						
Richardson Independent School District	Elizabeth Banda Calvo	c/o Perdue Brandon Fielder et al	500 East Border St Suite 640		Arlington	TX	76010	
Robert D Gilman Living Trust 12 10 13		Address on File						
Robert George		Address on File						
Roberto Chavarria		Address on File						

Non-Voting Parties

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Ron Avni		Address on File						
Rosemeire Aparecida Capelate de Oliveira	Attn David M. Eisenberg	Maddin, Hauser, Roth and Heller, P.C.	One Towne Square Fifth Floor		Southfield	MI	48076	
Ryan Schraier		Address on File						
Ryan, LLC	Joy Morgan, Paralegal	8101 Windrose Ave., Suite 2000			Plano	TX	75024	
Sachin Ahuja and Poushali Datta Ahuja Ahuja		Address on File						
Sam Darling		Address on File						
Samantha McLoughlin		Address on File						
Samantha Sharp		Address on File						
Samira Pakzad		Address on File						
SammyJDance LLC	Samantha Jane McLoughlin	2167 2nd Ave 9b			New York	NY	10029	
Samuel B. Silverman		Address on File						
Sara Krenski		Address on File						
Sarah Lee		Address on File						
Sasikiran Dadi		Address on File						
Savinay Nangalia		Address on File						
Schaffer, Jaclyn		Address on File						
Scott Taylor		Address on File						
Shane Downey		Address on File						
Shaoyu Zheng		Address on File						
Sharon Benedek		Address on File						
Sheena Watkins		Address on File						
Shelby Guzman		Address on File						
Sherri Hazel		Address on File						
Shoshana Milgram Knapp		Address on File						
Shukai Jiang		Address on File						
Sibyl Janssen		Address on File						
Smart Touch Janitorial Service		2517 W California St			Santa Ana	CA	92704	
SoCalGas		PO Box 30337			Los Angeles	CA	90030	
Special Projects Group	John Barnicle	6946 W 111th St Ste 3			Worth	IL	60482	
Springboard Gymnastics LLC		815 Lake Highlands Dr			Allen	TX	75002	
Sri Krishna Chaitanya Anne		Address on File						
St. Louis County Collector of Revenue		41 S. Central Ave			St. Louis	MO	63105	
Stephen Ryan Rzepecki and Elizabeth Lee Jtwros		Address on File						

Exhibit K
Non-Voting Parties
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Sternheim Family Trust 5/17/2005		Address on File						
Steven Gaudino		Address on File						
Sundeep Bhatia		Address on File						
Sunny Wong		Address on File						
Susan Wu		Address on File						
Sweeny & Sons Unlimited Inc dba City Wide Facility Solutions		1583 Standing Ridge Dr	Ste A C		Powhatan	VA	23139-8051	
Tal Tsfany		Address on File						
Tara Schmitt		Address on File						
Tarrant County	Linebarger Goggan Blair & Sampson, LLP	3500 Maple Avenue, Suite 800			Dallas	TX	75219	
Tasha Henry		Address on File						
Teja Rasamsetti		Address on File						
Telisha Thomas		Address on File						
Terrance Song Hui		Address on File						
Thao Ngo		Address on File						
The County of Denton, Texas	Julie Anne Parsons	McCreary, Veselka, Bragg & Allen, P.C.	P.O. Box 1269		Round Rock	TX	78680-1269	
The County of Williamson, Texas	Julie Anne Parsons	McCreary, Veselka, Bragg and Allen, P.C.	P.O. Box 1269		Round Rock	TX	78680	
The County of Williamson, TX, Collecting Property Taxes for Itself & The City of Cedar Park, TX, The City of Round Rock, TX	Round Rock Independent School District, Leander Independent School District and Austin Community College	Julie Anne Parsons	McCreary, Veselka, Bragg & Allen, P.C.	P.O. Box 1269	Round Rock	TX	78680-1269	
The Immovable Movers Trust		Address on File						
The Journo Family Trust Established 10/31/2011 (Lindsay Journo, Trustee)		Address on File						
Thomas Wrenn		Address on File						
Thuy Thi Thu Nguyen	Daniel Ferretti	c/o Baker Donelson Bearman Caldwell & Berkowitz PC	1301 McKinney St., Suite 3700		Houston	TX	77010	
Tiffany Stanford		Address on File						
Tim Lee		Address on File						
Tinycare, Inc.		548 Market St Pmb 62571			San Francisco	CA	94105-5401	
Trent Roberson		Address on File						
Turan, Seyda		Address on File						
Vahe Avagyan		Address on File						

Non-Voting Parties

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Valinor Private Capital Partners, L.P.		919 3rd Ave	c o Owen Schmidt Schulte Roth		New York	NY	10022	
Vast Ventures Education LLC		4250 Galt Ocean Dr Ste 10H			Ft Lauderdale	FL	33308	
Velocity Financial Group, LLC		107 Balsam Ave			Toronto	ON	M4E 3B9	Canada
Venn Grown Partners HGE II LP		107 Balsam Ave			Toronto	ON	M4E 3B9	Canada
Venn Growth Gp Limited	Jonathan Mccarthy	107 Balsam Ave			Toronto	ON	M4E 3B9	Canada
Venn Growth Partners HGE II LP		107 Balsam Ave			Toronto	ON	M4E 3B9	Canada
Venn Growth Partners Hge LP	Jonathan Mccarthy	107 Balsam Ave			Toronto	ON	M4E 3B9	Canada
Venn Growth Partners Management Ltd.		107 Balsam Ave			Toronto	ON	M4E 3B9	Canada
Venture Lending & Leasing IX, LLC	Maurice Werdegar	104 La Mesa Dr Ste 102			Portola Valley	CA	94028	
Venture Lending & Leasing VIII, LLC	Maurice Werdegar	104 La Mesa Dr Ste 102			Portola Valley	CA	94028	
Vincent Thomasino		Address on File						
Virinder Kudhail		Address on File						
Vitaly Gordon		Address on File						
Walter Wong		Address on File						
Washington County Tax Collector		155 N 1st Avenue #130 MS8			Hillsboro	OR	97007	
Wee Kwang Kim		Address on File						
West Palm Beach Education, LLC	Demetra Liggins	McGuireWoods LLP	Texas Tower	845 Texas Ave. 24th Floor	Houston	TX	77002	
Whitney Wiley		Address on File						
WRI Gateway Alexandria, LLC	Attn Michelle E. Shriro	Singer and Levick, P.C.	16200 Addison Road, Suite 140		Addison	TX	75001	
Xiao Ding		Address on File						
Xiaoming Zhu		Address on File						
Yaron Brook and Revital Brook		Address on File						
YU HGE G LLC		644 Broadway 3W			New York	NY	10012	
Yuenan Li		Address on File						
YuHGE C LLC		644 Broadway 3W			New York	NY	10012	
YuHGE E LLC		644 Broadway 3W			New York	NY	10012	
YuHGE F LLC		644 Broadway 3W			New York	NY	10012	
YuHGED LLC		644 Broadway 3W			New York	NY	10012	

Non-Voting Parties

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Yuwei He		Address on File						
Zan Jin		Address on File						
Zhang, Song		Address on File						
Zhao Zhiqiu		Address on File						
Zihui Tian		Address on File						

Exhibit L

Non-Voting Claim Notice Parties

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
10300 Riverside, LLC	Manoj Manwani	4100 Woodward Ave. Suite 350, East Bldg.			Bloomfield Hills	MI	48304	
ABCM Corporation	Shuttleworth and Ingersoll, P.L.C.	Abbe M. Stensland	235 6th Street SE		Cedar Rapids	IA	52401	
Bexar County	Bexar County Tax Assessor Collector	233 N Pecos La Trinidad			San Antonio	TX	78207	
Black Tusk v. Guidepost Montessori Canada ULC, Higher Ground Education Inc., HGE Canada Holdings ULC	DLA Piper	Jonathan Born	Bay Adelaide - Centre West Tower	333 Bay Street, Suite 5100	Toronto	ON	M5H 2R2	Canada
Black Tusk v. Guidepost Montessori Canada ULC, Higher Ground Education Inc., HGE Canada Holdings ULC	DLA Piper (Canada) LLP	Bay Adelaide - Centre West Tower	333 Bay Street, Suite 5100		Toronto	ON	M5H 2R2	Canada
Burke School LLC	Attn Igal Israel	764 NE 206th Terrace			Miami	FL	33179	
Cardinal Facilities Management LLC	Cardinal Facilities Management	5423 Waverly Lynn Lane, Unit 622019			Charlotte	NC	28269	
COLLIN COUNTY TAX ASSESSOR/COLLECTOR		P.O. Box 8046			McKinney	TX	75070	
County of Fairfax	Fairfax County, Dept. Of Tax Administration	Joshua Sponar	12000 Government Center Parkway, #223		Fairfax	VA	22035	
Dale Scheck		Address on File						
Derrick Pentico		Address on File						
Frisco Independent School District	c/o Perdue Brandon Fielder et al	1919 S Shiloh Road Suite 640 LB 40			Garland	TX	75042	
Grapevine-Colleyville Independent School District	c/o Perdue Brandon Fielder et al	500 E Border St Ste 640			Arlington	TX	76010	
HARRIS CO ESD #48		PO Box 4576			Houston	TX	77210-4576	
Interstate Municipal Utility District		PO Box 1368			Friendswood	TX	77549	
Kathy Stempel		Address on File						
Kristin Bell		Address on File						
Maria Saccone		Address on File						

Exhibit 30
Non-Voting Claim Notice Parties
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Metropolitan Government of Nashville & Davidson County Tennessee	Metropolitan Trustee	Attn Eugene Hampton	PO Box 196358		Nashville	TN	37219	
Montgomery County		400 N SAN JACINTO ST			CONROE	TX	77301	
Montgomery County Municipal Utility District #6		PO Box 7829			The Woodlands	TX	77387	
Naples School, LLC	Attn Igal Israel	764 NE 206th Ter			Miami	FL	33179	
Plano Independent School District	c/o Perdue Brandon Fielder et al	1919 S Shiloh Rd Ste 640 LB 40			Garland	TX	75042	
Richardson Independent School District	c/o Perdue Brandon Fielder et al	500 E Border St Ste 640			Arlington	TX	76010	
Rosemeire Aparecida Capelate de Oliveira		Address on File						
Smart Touch Janitorial Service	Smart Touch Sanitorio	Elvia Montielda Ramirez	2025 W California St		Santa Ana	CA	92704	
The County of Williamson, Texas	Williamson County Tax Assessor-Collector	904 South Main			Georgetown	TX	78626-5829	
The County of Williamson, TX, Collecting Property Taxes for Itself & The City of Cedar Park, TX, The City of Round Rock, TX	Williamson County Tax Assessor-Collector	904 South Main			Georgetown	TX	78626-5829	
West Palm Beach Education, LLC	Quattro Development, LLC	Robert C. Walters	1100 Jorie Blvd Suite 140		Oak Brook	IL	60523	
WRI Gateway Alexandria, LLC	KIMCO Realty Corporation	Raymond Edwards	500 North Broadway Suite 201		Jericho	NY	11753	
Zihui Tian		Address on File						

Exhibit M

Creditor Matrix

Served via Electronic Mail

CreditorName	Email
Amie Dowker	Email on File
Angel Lee	Email on File
Bethany (Aisha) Cross	Email on File
Brook Maturo	Email on File
Dalia Gann	Email on File
Gabrielle Sloss	Email on File
Hadas Shiran	Email on File
Heather Bach	Email on File
Hima Bindu Peteti	Email on File
Irena Iakhimovitch	Email on File
Jennifer Kochanski	Email on File
Jill Stewart	Email on File
Jim Fuentebella	Email on File
Joanna Berger	Email on File
John Noto	Email on File
Jose Otero	Email on File
Kendra Lind	Email on File
Khristy Too	Email on File
Lenaflor Las Marias	Email on File
Marissa Arena	Email on File
Melinda Kleven	Email on File
Rabiah Qadir	Email on File
Ramandeep Girn	Email on File
Rashmi Sreeramachandramurthy	Email on File
Richard Geraldi	Email on File
Rob Bernard	Email on File
Robert Knapp	Email on File
Sabrina Wirth	Email on File
Sam Sebree	Email on File
Samantha Strayhorn	Email on File
Stephanie Giera	Email on File
Stephen Bell	Email on File
Thea Hughes	Email on File
Uma Higuchi	Email on File
Wenzhi Wang	Email on File
Zinaida Alekseeva	Email on File

Exhibit N

Exhibit N
Creditor Matrix
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
0387 Pga National Commerce Park Assn Inc	c o Lang Management Company	222 Yamato Rd Ste 106 199			Boca Raton	FL	33431	
101 Ringgold Road LLC	Attn Scott Remphrey	25 Highland Park Village, Suite 100-776			Dallas	TX	75205	
101 Ringgold Road LLC	John R Garibaldi Esq	Garibaldi Law Firm	Two Embarcadero Ctr Ste 1440		San Francisco	CA	94111	
101 Ringgold Road LLC		25 Highland Park Village Ste 100 776			Dallas	TX	75205	
10300 Riverside LLC and 26300 Southfield LLC	Attn Manoj Manwani	c o Canyon Park Capital	41000 Woodward Ave Ste 350 E Bldg		Bloomfield Hills	MI	48302	
10300 Riverside LLC and 26300 Southfield LLC	Gayle S Mcgregor	Williams Williams Rattner & Plunkett Pc	380 N Old Woodward Ave Ste 300		Birmingham	MI	48009	
10300 Riverside, LLC	Attn Manoj Manwani	c o Canyon Park Capital, LLC	41000 Woodward Avenue, Ste. 350 E. Bldg		Bloomfield Hills	MI	48302	
10300 Riverside, LLC	Manoj Manwani	4100 Woodward Ave. Suite 350, East Bldg.			Bloomfield Hills	MI	48304	
109 Natches Trace LLC	Attn Scott Remphrey	25 Highland Park Village Ste 100 776			Dallas	TX	75205	
109 Natches Trace LLC	Attn Scott Remphrey	25 Highland Park Village, Suite 100 - 776	c/o Canyon Park Capital, LLC		Dallas,	TX	75205	
109 Natches Trace LLC	c/o EvCap Investments	550 California Street, Suite 930			San Francisco	CA	94104	
109 Natches Trace LLC	John R Garibaldi Esq	Garibaldi Law Firm	Two Embarcadero Ctr Ste 1440		San Francisco	CA	94111	
110 Grapevine Hwy LLC		2 Embarcadero	Ste 1440		San Francisco	CA	94111	
1140 W Campbell Road LLC	John R Garibaldi Esq	Garibaldi Law Firm	Two Embarcadero Ctr Ste 1440		San Francisco	CA	94111	
1140 W Campbell Road LLC	Scott Remphrey	25 Highland Park Village Ste 100 776			Dallas	TX	75205	
1250 Arroyo Owner LLC		50 California St Ste 3000			San Francisco	CA	94111	
1282 3rd St LLC	Conrad Sproul	20220 SW Elwert Rd			Sherwood	OR	97140	
1282 3rd Street LLC		20220 SW Elwert Rd			Sherwood	OR	97140	
1282 3rd Street, LLC	Attn Conrad Sproul	805 SW Broadway, Suite 1900			Portland,	OR	97205	
1710 Woodmont Blvd LLC	Attn Scott Remphrey	25 Highland Park Village Ste 100 776			Dallas	TX	75205	
1710 Woodmont Blvd LLC	John R Garibaldi Esq	Garibaldi Law Firm	Two Embarcadero Ctr Ste 1440		San Francisco	CA	94111	
1710 Woodmont Blvd LLC		2 Embarcadero Ste 1440			San Francisco	CA	94111	
1742011 Ontario Corp		1767 Queen St E			Toronto	ON	M4L 3Z2	Canada
18265 Highway 49 LL	Attn Charles H. Hays, Jr	7682 Callaway			Rancho Murieta	CA	95683	
18265 Highway 49 LLC	Attn Charles H Hays Jr	7682 Callaway Dr			Rancho Murieta	CA	95683	
18265 Highway 49 LLC	Attn Thomas Berghman, Jonathan Petree	500 N. Akard St., Suite 4000			Dallas	TX	75201	
18265 Highway 49 LLC	Charles H. Hays Jr.	15161 De La Cruz Dr			Rancho Murieta	CA	95683	
1832 Litchfield LLC	Attn Julia Thomson	3201 Cahuenga Blvd W			Los Angeles	CA	90068	
1832 Litchfield LLC	c o Valhalla Entertainment	3201 Cahuenga Blvd W			Los Angeles	CA	90068	
1Life Healthcare Inc dba One Medical		PO Box 103109			Pasadena	CA	91189-3109	
1Password		4711 Yonge St	10th Fl		Toronto	ON	M2N 6K8	CANADA
1st Fire Safety LLC		PO Box 1238			Cedar Park	TX	78613	

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
200 HBB	Attn Leon Patricios	312 Minorca Avenue			Coral Gables	FL	33134	
21 Skills Inc		2261 Market St 4401			San Francisco	CA	94114	
214 E Hallandale Beach LLC	Attn Martin Saidon	1395 Brickell Avenue Suite 760			Miami	FL	33131	
214 E Hallandale Beach LLC		1395 Brickelle Ave Ste 760			Miami	FL	33131	
214 E Hallendale Beach LLC	Daniel Serber Esq	Serber & Associates P A	2875 NE 191 St Ste 801		Aventura	FL	33180	
2230 2402 Hollywood LLC	c o Heart Property Management LLC	3301 N University Dr Ste 100			Coral Springs	FL	33065	
2230 2402 Hollywood LLC	V Carrion	1882 Tyler St			Hollywood	FL	33020	
2271 Matlock Rd LLC		2 Embarcadero	Ste 1440		San Francisco	CA	94111	
2280 Buckthorne Place LLC		8305 Catawba Rd			Dallas	TX	75209	
2376 East Paris LLC	Van Zeilstra	418 Stonehenge Dr			Grandville	MI	49418	
2376 East Paris LLC		5853 Stonebridge Dr			Grandville	MI	49418	
2376 East Paris LLC		5853 Stonebridge Dr Ste 5040			Grandville	MI	49418	
24 7 Chicago Locksmith LLC		2048 N Milwaukee			Chicago	IL	60647	
240 Enterprise LLC	Reinhart Boerner Van Deuren S C	N16w23250 Stone Ridge Dr Ste One			Waukesha	WI	53188	
240 Enterprise LLC		361 Sunshine Dr			Hartland	WI	53593	
2515 N Wauwatosa LLC	Attn Mitch Janke	725 E Johnson St.			Madison,	WI	53703	
2515 N Wauwatosa LLC		725 E Johnson St			Madison	WI	53703	
2515 N. Wauwatosa LLC	Christopher Houden Jr.	725 E. Johnson St.			Madison	WI	53703	
2660 Pfingsten Property LLC	Attn Mitchell Goltz	2211 N. Elston Ave., Suite 400			Chicago,	IL	60614	
3005 Gph LLC		12509 Evening Star Pass			Austin	TX	78732	
3005 Gph LLC		6008 Osceola			Austin	TX	78738	
3005 GPH, LLC	Attn Anup Madampath	12509 Evening Star Pass			Austin	TX	78732	
305 Cleaners Corp		10860 SW 3rd St 9			Miami	FL	33174	
3345 Peachtree Holdings LLC	c o Cosmos Capital Group	48 Wall St 11th Fl			New York	NY	10005	
3345 Peachtree Holdings LLC		48 Wall St 11th Fl			New York	NY	10005	
34 Madison Gp Inc		Wideboer Dellece Pl 365 Bay St Ste 800			Toronto	ON	N5H 2V1	Canada
3411 Los Rios Blvd LLC		8305 Catawba Rd			Dallas	TX	75209	
350 South Washington LLC Church Road Ltd Jv Ald		41239 Canongate Dr			Leesburg	VA	20175	
3501 W Segerstrom LLC	Caleb Siemon	21042 Laguna Canyon Rd			Laguna Beach	CA	92651	
3501 W Segerstrom LLC		21102 Laguna Canyon Rd			Laguna Beach	CA	92651	
3501 W. SEGERSTROM, LLC	Attn Caleb Siemon	21102 LAGUNA CANYON RD.			LAGUNA BEACH	CA	92651	
3741 Buchanan St Associates LLC	c o Dino Dercole	790 W 26th Ave			San Mateo	CA	94408	
3741 Buchanan Street Associates LLC	Attn Dino Dercole	790 26th Ave			San Mateo	CA	94403	
3741 Buchanan Street Associates LLC	Reuben Junius & Rose LLP	Attn Sheryl Reuben	One Bush St Ste 600		San Francisco	CA	94104	
3741 Buchanan Street Associates, LLC	Attn James Reuben	1 Bush Street, Suite 600			San Francisco	CA	94104	
3Phase Elevator Corp		PO Box 847329			Boston	MA	02284-7330	
4 Peaks Fire Protection LLC		PO Box 7174			Tempe	AZ	85281	
4 Sons Mechanical Inc		2410 29th St Ste 1			Astoria	NY	11102	
4150 Laclede LLC	Patrick J Keenan	c o Supera Asset Management Inc	2001 N Halsted St Ste 301		Chicago	IL	60614	
45 Province Condominium	Attn Management Office	45 Province St			Boston	MA	02108	
45 Province LLC		444 Pacheco St			San Francisco	CA	94116	

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
479 Clinton Avenue Corp	Bruno Gerbino Soriano & Aitken LLP	Vincent F. Gerbino	445 Broad Hollow Rd Suite 420		Melville	NY	11747	
479 CLINTON AVENUE CORP.	Attn Jay Arnow	2502 Avenue U			Brooklyn,	NY	11229	
4961 N Oconnor Rd LLC		2 Embarcadero	Ste 1440		San Francisco	CA	94111	
5 Star Plumbing Inc dba 5 Star Construction		4616 Roseville Rd Ste 109			North Highlands	CA	95660	
50 State Technology Inc		620 NE 126th St			North Miami	FL	33161	
555 Bryant Partners LLC	Emily Lam	3625 Oso St			San Mateo	CA	94403	
60 40 Services		14316 Reese Blvd W			Huntersville	NC	28078	
624 W Church LLC	Attn Ryan J Stiefvater	77 El Nido Dr			Napa	CA	94559	
624 W. Church, LLC		77 El Nido Drive			El Nido Drive Napa	CA	94559	
624 W. Church, LLC		77 El Nido Drive			Napa	CA	94559	
650 Pleasant St, 19 Forest LLC		841 Worcester St Ste 278			Natick			
650 Pleasant Street Ellisville LLC	William H Clendenin	Stone Leyton & Gershman	7733 Forsyth Blvd Ste 500		St Louis	MO	63105	
650 Pleasant Street Ellisville, LLC	Attn Kevin McDonald and John McDonald	841 Worcester Street, Suite 278			Natick	MA	01760	
6575 Oakwood Blvd LLC	Condon Tobin Sladek Sparks Nerenberg PLLC	8080 Park Lane, Suite 700			Dallas	TX	75231	
6575 Oakwood Blvd LLC	John R Garibaldi Esq	Garibaldi Law Firm	Two Embarcadero Ctr Ste 1440		San Francisco	CA	94111	
6575 Oakwood Blvd LLC	Melody Kelly	213 N Stadium Blvd Ste 203			Columbia	MO	65203	
6575 Oakwood Blvd LLC		25 Highland Park Village Ste 100 776			Dallas	TX	75205	
7108 Bradley LLC	Julie Thomson	c o Valhalla Entertainment	3201 Cahuenga Blvd W		Los Angeles	CA	90068	
7210 Wyoming Springs Drive LLC	General Counsel Real Estate	Bright Horizons Childrens Centers LLC	2 Wells Ave		Newton	MA	02459	
7210 Wyoming Springs Property LLC	Arthur Anderson	28 S Palomar Dr			Redwood City	CA	94062	
7210 Wyoming Springs Property LLC	Bright Horizons Childrens Centers LLC	2 Wells Ave			Newton	MA	02459	
775 Columbus LLC	Attn Ifeta Ljesnjanin and Jeffrey Davis	c o Columbus Square Management	792 Columbus Ave Ste 1E		New York	NY	10025	
775 Columbus LLC	Attn Jeffrey Davis	792 Columbus Avenue, Suite 1E			New York	NY	10025	
775 Columbus LLC	Cullen & Associates P C	Attn Kevin D Cullen Esq	299 Broadway Ste 1510		New York	NY	10007	
775 Columbus LLC	Schiff Hardin LLP	Attn Ivan W Moskowitz Esq	666 Fifth Ave		New York	NY	10103	
777 Levy Road LLC	c o The Laurie J Sano Trust Dtd 8 3 2002	430 Muller Rd			Walnut Creek	CA	94598	
777 Levy Road LLC	Laurie Sano	The Laurie J Sano Trust Dtd 8 3 2002	430 Muller Rd		Walnut Creek	CA	94598	
84 Montague Realty LLC	Chiesa Shahinaian & Giantomasi Pc	Attn Mitchell S Berkey Esq	105 Eisenhower Pkwy		Roseland	NJ	07068	
84 Montague Realty LLC	Greg Markman President	60 Fern Dr			Roslyn	NY	11576	
84 Montague Realty LLC		360 E 88th St Ste 7F			New York	NY	10128	
84 Montague Realty LLC		c o Greg Markman	60 Fern Dr		Roslyn	NY	11576	
84 Montague Realty, LLC	Attn Greg Markman	360 East 88th Street, Suite 7F			New York	NY	10028	
84 Montague Realty, LLC	Chiesa Shahinian and Giantomasi PC	Attn Sam Della Fera, Jr., Esq.	105 Eisenhower Parkway		Roseland	NJ	07068	
84 Montague Realty, LLC		60 Fern Dr.			Roslyn,	NY	11576	

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
8522 Lee Highway At Merrifield LLC		PO Box 2469			Merrifield	VA	22116	
9930 Valley Ranch Pkwy LLC	Attn Scott Remphrey	25 Highland Park Village, Suite 100 - 776			Dallas,	TX	75205	
9930 Valley Ranch Pkwy LLC	c/o EvCap Investments	550 California Street, Suite 930			San Francisco	CA	94104	
9930 Valley Ranch Pkwy LLC	John R Garibaldi Esq	Garibaldi Law Firm	Two Embarcadero Ctr Ste 1440		San Francisco	CA	94111	
9930 Valley Ranch Pkwy LLC		8305 Catawba Rd			Dallas	TX	75209	
A & J Custom Contracting Co		1520 1 2 Plantation Dr			West Palm Beach	FL	33417	
A C Control Inc		6649 Garland Dr 9			Warrenton	VA	20187	
A Lawn & Landscape		6084 NE 22nd St			Des Moines	IA	50313	
A Plus Appliance Repair and Maintenance		170 W Dayton St 4032			Pasadena	CA	91105	
A R Williams Air Conditioning		1615 Crest Dr			Lake Worth	FL	33461	
A Shawn Tofte dba 4Front Technologies Ltd		Address on File						
A Technology & Security Solutions Inc		1490 N Clinton Ave			Bay Shore	NY	11706	
A&S Electric Inc		80 Cleveland St			Nashville	TN	37207	
A.C.S.	Tal Simon	6345 Cragie Hill Ct			Dublin	OH	43017	
A.H.S.	Tal Simon	6345 Cragie Hill Ct			Dublin	OH	43017	
A.W. and D.W. (Minor Children)	John G. Winkenwerder, Jr., Esq	286 Green Hill Road NE			Atlanta	GA	30342	
A1 Pest Control LLC		215 Legion St			Verona	WI	53593	
Aa Advance Air Inc		1920 NW 32nd St			Pompano Beach	FL	33064	
Aaa Restaurant Fire Control Inc dba Aaa Fire Protection Services		PO Box 3626			Hayward	CA	94540	
Aaron Camper		Address on File						
Aaron Dietrich		Address on File						
Aaron Wing		Address on File						
Aatc8 Inc dba City Wide Facility Solutions Dc West		4000 Blackburn Ln Ste 100			Burtonsville	MD	20866-6135	
Abarca, Alexandra		Address on File						
Abarca, Ricardo		Address on File						
Abbas, Nadia		Address on File						
Abbey, Jillian		Address on File						
Abbott, Merci		Address on File						
Abby Morris		Address on File						
Abc Backflow		2500 E Hallandale Beach Blvd Ste 701			Hallandale Beach	FL	33009	
Abc Burglar Alarm Systems Inc		1532 Pointer Ridge Pl	Suites A & B		Bowie	MD	20716	
Abc Disposal Systems		1191 Ingleside Dr SW Bldg 1200			Cedar Rapids	IA	52404	
ABCM Corporation	Attn Richard A. Allbee	PO Box 436			Hampton,	IA	50441	
ABCM Corporation	Shuttleworth and Ingersoll, P.L.C.	Abbe M. Stensland	235 6th Street SE		Cedar Rapids	IA	52401	
Abcm Corporation		PO Box 436			Hampton	IA	50441	
Abdalla Mohamed, Samia		Address on File						
Abdallah Diagne		Address on File						
Abdalmoti, Safaa		Address on File						
Abdelkamel, Israa		Address on File						

Exhibit N
Creditor Matrix
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Abdi, Alegneta		Address on File						
Abdul Wahid, Javeria		Address on File						
Abdulali, Rehana		Address on File						
Abduljalil, Shahd		Address on File						
Abdullah, Amelia		Address on File						
Abdul-Wahid, Alexis		Address on File						
Abed, Zahraa		Address on File						
Abedi, Elham		Address on File						
Abela, Stephanie		Address on File						
Abernathy, Lily		Address on File						
Abi Ward		Address on File						
Abid, Alina		Address on File						
Abid, Hareem		Address on File						
Abild, Lillian		Address on File						
Abinah, Cherrish		Address on File						
Ablan, Georgina		Address on File						
Able Consulting & Training		PO Box 851			Bound Brook	NJ	08805	
Above Elevator Inspections dba 1 Above Elevator Inspections		6818 Dudley Cir			Arvada	CO	80004	
Abr Fire Protection LLC dba Abr Fire Protection Inc		4953 Austin Park Ave Ste A			Buford	GA	30518	
Abrams, Leslye		Address on File						
Abreu-Delgado, Llidarmi		Address on File						
Absolute Fire Inc		PO Box 775			Belton	MO	64012	
Abundis, Penelope		Address on File						
Ac Support Inc		2513 W 108th Pl			Westminster	CO	80234	
Academy Fire Life Safety LLC		42 Broadway Ste 200			Lynbrook	NY	11563	
Acampora, Jessica		Address on File						
Acclaim Restoration Services LLC dba Servpro of Edmonds and Lynnwood		19327 21st Ave W			Lynnwood	WA	98036	
Accordian Partners LLC		1 Vanderbilt Ave Ste 2401			New York	NY	10017	
Accrediting Commission for Schools		Western Assoc Of Schools & Colleges	533 Airport Blvd Ste 200		Burlingame	CA	94010	
Ace Parking Management Inc		825 NE Multnomah St Ste 225			Portland	OR	97232	
Acebal Bernal, Maria		Address on File						
Acedera, Nina-Angeli		Address on File						
Acevedo, Alexis		Address on File						
Acevedo, Ashley		Address on File						
Acevedo, Blanca		Address on File						
Acevedo, Vanessa		Address on File						
Aceves, Rosa		Address on File						
Achanta, Nirmal		Address on File						
Aci Plumbing Inc		PO Box 16369			Minneapolis	MN	55416	
Acme Fire Extinguisher Co Inc		1305 Fruitvale Ave			Oakland	CA	94601	
Acms Inc dba Roadrunner Foods		1719 Eldridge Rd Ste C			Sugar Land	TX	77478	
Acosta, Ashley		Address on File						
Acosta, Erin		Address on File						
Acosta, Milady		Address on File						
Action Cleaners Inc dba Acr Inc		551 Glenn Ave			Wheeling	IL	60090	

Exhibit N
Creditor Matrix
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Action Fence Contractors Inc		945 Tower Rd			Mundelein	IL	60060	
Action Fire Protection LLC		34501 W Hwy 66			Bristow	OK	74010	
Action Technology Systems LLC		835 S E 17th Ave			Portland	OR	97214	
Active Cooking Repairs LLC		440 Monticello Ave Ste 1802 381513			Norfolk	VA	23510	
Active Disposal Service Inc		PO Box 1115			Somerville	NJ	08876	
Acun, Zeynep		Address on File						
Acuna, Alexandra		Address on File						
Acuna, Ruth		Address on File						
Adam and Dani Sports dba N Zone Sports		850 May Banks Ln			Prosper	TX	75078	
Adam Calcara		Address on File						
Adam Fix		Address on File						
Adam Harcourt		Address on File						
Adam Investments LLC		3934 Huckle Dr			Springfield	MO	65809	
Adam, Ameerah		Address on File						
Adam, Richard		Address on File						
Adams County Health Department		7190 Colorado Blvd	Ste 200		Commerce City	CO	80022	
Adams County Treasurer		4430 S Adams County Pkwy	Ste W 1000		Brighton	CO	80601	
Adams Sarah		Address on File						
Adams Shannon		Address on File						
Adams Tavares, Haleigh		Address on File						
Adams, Alicia		Address on File						
Adams, Courtney		Address on File						
Adams, Erin		Address on File						
Adams, Kylie		Address on File						
Adams, Maeve		Address on File						
Adams, Nina		Address on File						
Adderley, Kaylynn		Address on File						
Addieloise Inc dba City Wide Facility Solutions Portland		5885 SE Harmony Rd B			Milwaukie	OR	97222	
Adebisi Oluwaseun		Address on File						
Adeline Jones		Address on File						
Adhawade, Vanita		Address on File						
Adigozalova, Kamala		Address on File						
Adina Dawson		Address on File						
Adisa, Angelica		Address on File						
Aditya Lingampally		Address on File						
Adiyaman, Ozlem		Address on File						
Adkins, Zoe		Address on File						
Adler Financial Group		11350 Random Hill Rd Ste 720			Fairfax	VA	22030	
Adobe		345 Park Ave			San Jose	CA	95110	
Adobe Inc		29322 Network Pl			Chicago	IL	60673-1293	
Adolf Tess		Address on File						
Adrian Alvarado Ortiz dba El Maguey Landscaping Services LLC		Address on File						
ADRIANA Barrios		Address on File						
Adriana Martinez		Address on File						
Adt		PO Box 371878			Pittsburgh	PA	15250-7878	

Exhibit N
Creditor Matrix
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Advanced Fire Protection Systems LLC dba Relay Fire and Safety		PO Box 411979			Boston	MA	02241-1979	
Advanced Restoration LLC dba Advanced Restoration & Company LLC		3581 NW 124th Ave			Coral Springs	FL	33065	
Advika Manurker		Address on File						
Adwan, Rasmia		Address on File						
Aep Ohio		PO Box 371496			Pittsburgh	PA	15250-7496	
Aep Public Service Company of Oklahoma		PO Box 371496			Pittsburgh	PA	15250-7496	
Aetna Better Health of Illinois	c o Cvs Health Corporation	One Cvs Dr			Woonsocket	RI	02895	
Aetna Health Inc	c o Cvs Health Corporation	One Cvs Dr			Woonsocket	RI	02895	
Afa Protective Systems Inc		PO Box 21030			New York	NY	10087-1030	
Affiliated Customer Service Inc		1441 Branding Ln Ste 260			Downers Grove	IL	60515	
Afp Alarm & Detection LP		2003 Mykawa			Pearland	TX	77581	
Afridi, Anna		Address on File						
Afshin Izadian		Address on File						
Ag Security Services Inc		1306 Stealth St			Livermore	CA	94551-9356	
Agan, Mckenna		Address on File						
Agbulos, Veronica		Address on File						
Agganur, Pranitha		Address on File						
Aggarwal, Charul		Address on File						
Aggarwal, Nidhi		Address on File						
Agha, Walaa		Address on File						
Agnew, Kathryn		Address on File						
Agrawal, Himanshi		Address on File						
Agrawal, Neha		Address on File						
Agrawal, Neha		Address on File						
Agrawal, Shraddha		Address on File						
Aguayo Morales, Eliana		Address on File						
Aguayo, Maria		Address on File						
Agui, Maria Victoria		Address on File						
Aguiar Alli Adriana		Address on File						
Aguiar Moreno, Elisa		Address on File						
Aguilar Almodovar, Crystal		Address on File						
Aguilar Aura		Address on File						
Aguilar Balderas, Maricela		Address on File						
Aguilar Perdomo, Lorena		Address on File						
Aguilar, Anahi		Address on File						
Aguilar, Andrea		Address on File						
Aguilar, Catalina		Address on File						
Aguilar, Jacqueline		Address on File						
Aguilar, Jennifer		Address on File						
Aguilar, Lexy		Address on File						
Aguilar, Logan		Address on File						
Aguilar, Madelyn		Address on File						
Aguilar, Miriam		Address on File						
Aguilar, Remedios		Address on File						
Aguilar, Yary		Address on File						
Aguilera Kianna		Address on File						

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Aguiniga, Michelle		Address on File						
Aguirre, Olga		Address on File						
Agyapong, Celestina		Address on File						
Ahamed Anusuya		Address on File						
Ahcccs		801 E Jefferson St			Phoenix	AZ	85034	
Ahern Gail		Address on File						
Ahern, Michelle		Address on File						
Ahmad, Farida		Address on File						
Ahmad, Siham		Address on File						
Ahmadzadeh, Kimiya		Address on File						
Ahmadzai, Mariam		Address on File						
Ahmed Faraaz		Address on File						
Ahmed, Anum		Address on File						
Ahmed, Sumaira		Address on File						
Ahrendt, Ginger		Address on File						
Ahsan, Kanwal		Address on File						
Ahuja, Radhika		Address on File						
Aikeda, Tuerxun		Address on File						
Aiken, Lilly		Address on File						
Aileene Laurente		Address on File						
AiLinh Nguyen		Address on File						
Ailport, Marissa		Address on File						
Air Craft Inc		2689 Citrus Rd Ste C			Rancho Cordova	CA	95742	
Air Solutions & Balancing LLC dba Airadigm Solutions		PO Box 1784	Ste 1		Indianapolis	IN	46206-1784	
Aircoltd dba Airco Air Conditioning Heating & Plumbing		1900 Robotics Pl			Fort Worth	TX	76118	
Aisha Farooq		Address on File						
Aizik Brown		Address on File						
Aja Burch		Address on File						
Akanji, Lebogang		Address on File						
Akatu-Speakman, Mary		Address on File						
Akberali, Sarrah		Address on File						
Akeem Mason		Address on File						
Aker, Mary		Address on File						
Akgun, Beyza		Address on File						
Akin, Miljane		Address on File						
Akm Limited dba Mcgregors Garden		4955 Olive St			Commerce City	CO	80022-4703	
Akshay Rajpurohit		Address on File						
Al Gburi, Shuhad		Address on File						
Al Nashef, Rama		Address on File						
Alabama Attorney General	Attn Bankruptcy Department	501 Washington Ave	PO Box 300152		Montgomery	AL	36104-0152	
Alabama Department of Revenue		Business Privilege Tax Section	PO Box 327320		Montgomery	AL	36132-7320	
Alabama Dept of Revenue		50 N Ripley St			Montgomery	AL	36104	
Alabama Fire Control Systems LLC		PO Box 87			Saginaw	AL	35137	
Alabama Power		PO Box 242			Birmingham	AL	35292	
Aladhab Zainab		Address on File						
Alagarsamy, Amudha		Address on File						
Alakabawy, Zahraa		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Alameda County Clerk Recorders Office		1106 Madison St			Oakland	CA	94607	
Alameda County Tax Collector		1221 Oak Street Rm 131			Oakland	CA	94612	
Alamgari, Radhika Reddy		Address on File						
Alamo, Carol		Address on File						
Al-Amoodi, Arwa		Address on File						
Alan E Hardy dba Hardy Electric		Address on File						
Alan Smith		Address on File						
Alana Fournet		Address on File						
Alanis, Noemi		Address on File						
Alaniz, Cecilia		Address on File						
Albert Tatarina		Address on File						
Albert Uresti Mpa Pcc Bexar County Tax Assessor Collector		PO Box 2903			San Antonio	TX	78299-2903	
Alberta Moore		Address on File						
Alberto Ruiz		Address on File						
Albrecht-Ayala, Jennifer		Address on File						
Alcala, Dannah		Address on File						
Alcala, Yecenia		Address on File						
Alcaraz, Ariadna		Address on File						
Alcedo, Aisel		Address on File						
Alcorn, Audie		Address on File						
Alcorn, Sydney		Address on File						
Aldana Martinez, Diana		Address on File						
Aldebaran Investments Ltd		624 Clinton St			Toronto	ON	M6G 2Z7	Canada
Alderete, Ariana		Address on File						
Alec Overett dba Precision Cutz Lawn Care		Address on File						
Alejandra Arizmendi		Address on File						
Alejos-Brooks, Carmen		Address on File						
Alekseeva, Valeriia		Address on File						
Alekya Bonda		Address on File						
Aleman torres, Liannet		Address on File						
Aleman, Erica		Address on File						
Alesa Weiss		Address on File						
Alese Schorn		Address on File						
Alethia Walker		Address on File						
Alex Cooper		Address on File						
Alex Matar		Address on File						
Alex Meizoso		Address on File						
Alexa Schutz		Address on File						
Alexander Davenport		Address on File						
Alexander, Cheyenne		Address on File						
Alexander, D.W.		Address on File						
Alexander, Kay		Address on File						
Alexander, Ramona		Address on File						
Alexander, Rosalee		Address on File						
Alexandra Bhatiani		Address on File						
Alexandra Jensen		Address on File						
Alexandra Vallo		Address on File						

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Alexandra Wilson		Address on File						
Alexandra, Cady		Address on File						
Alexandria Reilly		Address on File						
Alexis Albrecht		Address on File						
Alexis Chavez		Address on File						
Alexis Zimmerman		Address on File						
Alexis, Stephanie		Address on File						
Alfaro, Macy		Address on File						
Alfaro, Vanessa		Address on File						
Alford, Kishana		Address on File						
Alford, Kristen		Address on File						
Alford, Lynn		Address on File						
Alfred-Maloney, Jamila		Address on File						
Alfredo Alejandro Ramos Varela dba Rb Home Solutions		Address on File						
Ali Brish		Address on File						
Ali Mahreen		Address on File						
Ali R Rowshan dba Handypro Austin		Address on File						
Ali, Alina		Address on File						
Ali, Farhat		Address on File						
Ali, Feryal		Address on File						
Ali, Muneeba		Address on File						
Ali, Nada		Address on File						
Ali, Nadeen		Address on File						
Ali, Rahat		Address on File						
Ali, Ryan		Address on File						
Ali, Savannah		Address on File						
Aliaga, Sophia		Address on File						
Alice Gilliland		Address on File						
Alicia Armstrong Dp		Address on File						
Alicia Cross		Address on File						
Alicia Office Park Commercial Assoc		c o Powerstone Property Management	9060 Irvine Ctr Dr 200		Irvine	CA	92618	
Alina Vandenberghe		Address on File						
Alina Vincze		Address on File						
Alipio, Paige		Address on File						
Alison Wolf		Address on File						
Alisons Montessori		Address on File						
Aljuneidi, Rima		Address on File						
Alkazimi, Makayla		Address on File						
Alkhafif, Nasma		Address on File						
Alkire, Margaret		Address on File						
All 4 Seasons Inc dba Trublue Total Housecare		417 W 81st Ave	Ste 339		Merrillville	IN	46410	
All Comfort Heating and Air Inc		4869 Palm Coast Pkwy NW 3			Palm Coast	FL	32137	
All Digital Acquision LLC dba All Digital Technology		3100 Gateway Dr			Pompano Beach	FL	33069	
All N One Pest Eliminators Inc		PO Box 952			Concord	CA	94522	
All Pest Solutions Inc		PO Box 41165			Nashville	TN	37204	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
All Pro Backflow Inc		PO Box 2193			Folsom	CA	95763	
All Safety Training Inc		PO Box 1253			Newington	VA	22122	
All Secure Lock Service LLC dba All Secure		5701 Independence St			Arvada	CO	80002	
All Star Security		PO Box 6146			Kent	WA	98064-6146	
All Systems Go Inc		28075 Ave Stanford			Santa Clarita	CA	91355	
All Ways Contractors Inc		PO Box 798			Elm Grove	WI	53122	
Allahverdiyeva, Sura		Address on File						
Allan Finney & Lyle LLC		1150 K St NW Unit 310			Washington	DC	20005	
Allan Finney & Lyle LLC		c o William C Geist Jr	1480 Gulf Blvd Unit 1003		Clearwater Beach	FL	33767-2853	
Allan Finney &Lyle LLC	William C Geist Jr	1150 K St NW Unit 310			Washington	DC	20005	
Allan Jay Acosta		Address on File						
Allen Handyman Services		3857 Woodward Dr			Nashville	TN	37207	
Allen, Amanda		Address on File						
Allen, Ashley		Address on File						
Allen, Breanna		Address on File						
Allen, Courtnee		Address on File						
Allen, Hayley		Address on File						
Allen, Isabella		Address on File						
Allen, Kiara		Address on File						
Allen, Melia		Address on File						
Allen, Nicole		Address on File						
Allen, Princess		Address on File						
Allen, Samantha		Address on File						
Allen, Stelease		Address on File						
Allgood, Elizabeth		Address on File						
Alliant Energy Wpl		PO Box 3062			Cedar Rapids	IA	52406-3062	
Alliant Systems LLC		351 NW 12th Ave			Portland	OR	97209	
Allie Green		Address on File						
Allison, Michelle		Address on File						
Allsup, Maegan		Address on File						
Alma Technologies Inc		909 N Beech St	Unit 210		Portland	OR	97227	
Almazan, Pedro		Address on File						
Almeda, Claudette		Address on File						
Almendariz, Christina		Address on File						
Alohi Faxplus		Route de la Galaise 34 Plan les Ouates			Geneva		01228	SWITZERLAND
Alok Sachdeva		Address on File						
Alondra Garza Gonzalez		Address on File						
Alsalim, Dalya		Address on File						
Altae, Mahasn		Address on File						
Altemus, Kathleen		Address on File						
Alter Chiddipi, Mercy		Address on File						
Alvarado, Cary		Address on File						
Alvarado, Cindy		Address on File						
Alvarado, Cynara		Address on File						
Alvarado, Karina		Address on File						
Alvarado, Victoriya		Address on File						
Alvarado, Yessica		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Alvarez Morales, Paola		Address on File						
Alvarez Sanchez, Jisel		Address on File						
Alvarez, Amber		Address on File						
Alvarez, Amber		Address on File						
Alvarez, Brenda		Address on File						
Alvarez, Esthefany		Address on File						
Alvarez, Jennifer		Address on File						
Alvarez-Mistry, Deepa		Address on File						
Alves Frota, Clara		Address on File						
Alves Queiroz		Address on File						
Aly, Jana		Address on File						
Alysa Stewart		Address on File						
Alysha Khan		Address on File						
Alyssa Huddleston		Address on File						
Alzayani, Shahla		Address on File						
Amador, Katerin		Address on File						
Amanda Aguirre		Address on File						
Amanda Crawford		Address on File						
Amanda Davis		Address on File						
Amanda Mandi Guild		Address on File						
Amanda Paige Gravitt		Address on File						
Amanda Reyna		Address on File						
Amanda Rubio		Address on File						
Amanda Rubio		Address on File						
AMANDA SMITH		Address on File						
Amanda Witz		Address on File						
Amanda Yeung		Address on File						
Amandeep Pinninti		Address on File						
Amani Njai		Address on File						
Amanvir Dhanoa		Address on File						
Amato, Suzanne		Address on File						
Amava 5 Inc		PO Box 444			Oradell	NJ	07649	
Amaya, Alexus		Address on File						
Amazing Athletes South Orange County		24 Westerly			Aliso Viejo	CA	92656	
Amazon	c o Amazon Capital Services	PO Box 035184			Seattle	WA	98124-5184	
Amazon Capital Services		PO Box 035184			Seattle	WA	98124-5184	
Amazon Web Services Inc		410 Terry Ave N			Seattle	WA	98109	
Amber Nicholson Johnson		Address on File						
Amber Or Austin Rascon		Address on File						
Amber Rascon		Address on File						
Amber Rhodes		Address on File						
Amberg, Megan		Address on File						
Ambient Systems LLC		PO Box 2009			Douglasville	GA	30133	
Ambrose, Jennifer		Address on File						
Ameet Singh		Address on File						
Amelia Mikheev		Address on File						
Amenshowa, Zelalem		Address on File						
Ameren Missouri		PO Box 88068			Chicago	IL	60680-1068	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
American Boiler Inspection Service Inc		12800 Saddleseat Pl			Richmond	VA	23233	
American Disposal Services		PO Box 28150			Miami	FL	33102-8150	
American Electrical Contracting Inc		9016 Phillips Hwy			Jacksonville	FL	32256	
American Fire Protection Group Inc		c o Cornerstone Billing	PO Box 428		Bedford Park	IL	60499-0428	
American Montessori Society		211 E 43rd St	7th Fl 262		New York	NY	10017	
American Profit Recovery Inc		34505 W 12 Mile Rd Ste 333			Farmington Hills	MI	48331	
American Reading Company		PO Box 830802			Philadelphia	PA	19182-0802	
American Red Cross		Training Services	25688 Network Pl		Chicago	IL	60673-1256	
American Testing & Inspection Serv dba Atis Elevator Inspections LLC		PO Box 790379			St Louis	MO	63179-0379	
Amerigroup		4425 Corporation Ln			Virginia Beach	VA	23462	
Ameriwaste Tx		PO Box 1351			Alvin	TX	77512	
Ames Construction Inc T A Ames Mechanical		PO Box 515			Ephrata	PA	17522-0515	
Amiguet Ana		Address on File						
Amin El Naggar		Address on File						
Amini, Shabnam		Address on File						
Amit Rindhe		Address on File						
Amjad, Filmeena		Address on File						
Amoah, Precious		Address on File						
Amortegui, Yanneth		Address on File						
Amrita Parekh		Address on File						
Amrita Raj		Address on File						
Amro, Fatin		Address on File						
Amrutha Reddy		Address on File						
Amulya Pinnamaraju		Address on File						
Amy Hamilton		Address on File						
Amy Han		Address on File						
Amy Lindwall		Address on File						
Amy Murphy dba Dupage Radon Testing Inc		Address on File						
Amy Thompson		Address on File						
Amy Weseloh Dbaall About Education		Address on File						
Amy Zadrozny		Address on File						
Ana Crespo		Address on File						
Ana Crysty Cleaning Services LLC		721 Southview Dr			Jupiter	FL	33458	
Ana Jalba		Address on File						
Anago of Co dba Anago Franchising Inc		9101 N Harlan St Ste 310			Westminser	CO	80031	
Anand, Ranjana		Address on File						
Anand, Shree Sindhu		Address on File						
Anandsingh, Sasikala		Address on File						
Anantharaju, Mounika		Address on File						
Anastasia Elefante		Address on File						
Anatrinidad Salamanca		Address on File						
Anaya, Crystal		Address on File						
Anaya, Elizabeth		Address on File						
Anbu, Judith		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Anchor Electric Corporation		291 E St Charles Rd			Carol Stream	IL	60188	
Anchor Mechanical Inc		229 46th St			Brooklyn	NY	11201	
Anciani, Jeraldyn		Address on File						
Anderson Samantha		Address on File						
Anderson, Anari		Address on File						
Anderson, Anija		Address on File						
Anderson, Caitlyn		Address on File						
Anderson, Caitlyn		Address on File						
Anderson, Cierra		Address on File						
Anderson, Cydney		Address on File						
Anderson, Damaris		Address on File						
Anderson, Hanna		Address on File						
Anderson, Kasey		Address on File						
Anderson, Katilyn		Address on File						
Anderson, Kenneth		Address on File						
Anderson, Kim		Address on File						
Anderson, Melissa		Address on File						
Anderson, Reshae		Address on File						
Anderson, Rielly		Address on File						
Anderson, Rosa		Address on File						
Anderson, Samanthia		Address on File						
Anderson, Serenity		Address on File						
Anderson, Shante		Address on File						
Anderson, Sydney		Address on File						
Andino, Maria		Address on File						
Andrade, Flor		Address on File						
Andrade, Jasmin		Address on File						
Andrade, Noemi		Address on File						
Andrade, Vanessa		Address on File						
Andrade, Vanessa		Address on File						
Andrawes, Silvana		Address on File						
Andre, Christina		Address on File						
Andrea Alvarado		Address on File						
Andrea Fifer		Address on File						
Andrea Jackeline Casco Montes		Address on File						
Andrea Krebsbach		Address on File						
Andrea Payne		Address on File						
Andreesen, Sara		Address on File						
Andrew Becker		Address on File						
Andrew Mcmorrow		Address on File						
Andrew Miller		Address on File						
Andrew Moore dba Circle City Steel		Address on File						
Andrew Steven Gomez dba Music Together of San Francisco		Address on File						
Andrew Taylor		Address on File						
Andrew Tobias		Address on File						
Andrew Wells		Address on File						
Andrew Yarbrough		Address on File						
Andrews Myers P C	Attn Kimberly Spaeth	1885 Saint James Pl 15th Fl			Houston	TX	77056	
Andrews, Andrea		Address on File						

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Creditor Matrix
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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Andruszewski Agata		Address on File						
Andrzejczak, Sloan		Address on File						
Andujar, Elizabeth		Address on File						
Andujo, Raquel		Address on File						
Andy Park		Address on File						
Andy Wong		Address on File						
Angel Cabrera, Elizabeth		Address on File						
Angela Brewer		Address on File						
Angela Dolan dba Adolan Kid Fit LLC Amazing Athletes of Middle Tn		Address on File						
Angela Fox Collis dba Kinderdance of North Austin		Address on File						
Angela Liu Or Justin Holzmann		Address on File						
Angela St. Charles		Address on File						
Angela Zielinski		Address on File						
Angeles Valencia, Sara Luz		Address on File						
Angelica Perez		Address on File						
Angelou, Allison		Address on File						
Anglarill Paz, Katherine		Address on File						
Angrand, Berniya		Address on File						
Anguelov, Tara Gayle		Address on File						
Anguiano, Martha		Address on File						
Angulo, Silvia		Address on File						
Anil Kumar Gottepu		Address on File						
Anissa Sartini		Address on File						
Anisz LLC dba Window Genie of Naples		3210 15th Ave SW			Naples	FL	34117	
Anki Shetti, Santhoshi Kumari		Address on File						
Ankitha Palepu		Address on File						
Ankrum, Alexis		Address on File						
Ankur Patel		Address on File						
Anlas, Kelly		Address on File						
Ann Harris Bennett Tax Assessor Collector		PO Box 4622			Houston	TX	77210-4622	
Ann Morales		Address on File						
Anna Afridi		Address on File						
Anna Christine Baker dba Wayfare Counseling		Address on File						
Anna Drago		Address on File						
Anna Feng		Address on File						
Anna Jenkins		Address on File						
Anna Miller		Address on File						
Anna Murphy-Lang		Address on File						
Anne Arundel County		Office Of Finance Billing & Customer Service	PO Box 427		Annapolis	MD	21404-0427	
Anne Arundel County		Office Of Planning and Zoning Administration Ms 6301	2664 Riva Rd		Annapolis	MD	21401	
Anne Arundel County Government		Office Of Finance	PO Box 17003		Baltimore	MD	21297-1003	
Anne Briard		Address on File						
Anne Haab		Address on File						

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Creditor Matrix
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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Anne Kim		Address on File						
Annette Ramirez Tax Assessor Collector		PO Box 4622			Houston	TX	77210-4622	
Annie Ronquillo		Address on File						
Ansah Mensah, Keren		Address on File						
Ansari Huma		Address on File						
Ansay, Molli		Address on File						
Antezana, Johana		Address on File						
Anthem Insurance Co		PO Box 60007			Los Angeles	CA	95670	
Anthony Butler		Address on File						
Anthony Reed Or Paul Kuzee		Address on File						
Anthony, Evagelia		Address on File						
Anthropic PBC		548 Market St			San Francisco	CA	94101	
Antolik, Carey		Address on File						
Antonio Isip		Address on File						
Antonio Smikle Relyant Group LLC dba Elite Play Solutions		12 Guy Dr			East Brunswick	NJ	08816	
Antunez Medina, Jeny		Address on File						
Antunez Pobedano, Dalia		Address on File						
Antunez, Andrea		Address on File						
Anuel, Isabella		Address on File						
Anuj Gupta		Address on File						
Anuneeti Singla		Address on File						
Anuradha Medavarapu		Address on File						
AnyDesk		201 N Franklin St	STE 1300		Tampa	FL	33602	
Aoife Kenny		Address on File						
Aouaneche, Lynda		Address on File						
Aparecida de Toledo, Marlene		Address on File						
Aparicio, Gabriela		Address on File						
Apex Aquarium Maintenance Co		PO Box 703831			Dallas	TX	75370	
Apex Building Group LLC		106 1 2 S Church St			Mckinney	TX	75069	
Apex Landscaping Inc		24414 N Old Michenry Rd			Hawthorn Woods	IL	60047	
Apex Level Holdings LLC dba Votex Surveying Company		3570 N Hwy 67			Midlothian	TX	76065	
Apex Service Partners Holding LLC dba Gene Johnson Plumbing Heating Cooling & Electrical LLC		5518 163rd St E Ste A			Puyallup	WA	98375	
Apolinar, Jennifer		Address on File						
Apolinar, Mariana		Address on File						
Apollo Wood Recovery Inc		PO Box 1927			Chino	CA	91708	
Aponte Daniela		Address on File						
Aponte, Ayanna		Address on File						
App Cues Inc		177 Huntington Ave	Ste 1703		Boston	MA	02115	
Apple, Celena		Address on File						
Applestein, Tori		Address on File						
Appleton, Elizabeth		Address on File						
Applewhite, Tiffeny		Address on File						
Aps		PO Box 2906			Phoenix	AZ	85062-2906	
Aps Fireco LLC		PO Box 1939			Lowell	AR	72745	
Aqilah Zulkifli		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Aqrawi, Eeman		Address on File						
Aqua New Jersey Inc		PO Box 70279			Philadelphia	PA	19176-0279	
Aquarion Water Company		PO Box 3664			Portland	ME	04104-3664	
Aquino Rodriguez, Sarai		Address on File						
Aquino, Lovely		Address on File						
AR of the Lucchesi Family Trust dated November 8, 2007		Address on File						
Araiza Younger, Staci		Address on File						
Arambula Carrasco, Arlen		Address on File						
Aranda, Angela		Address on File						
Aranda, Erandi		Address on File						
Aranda, Mireya		Address on File						
Arapahoe County Government dba Arapahoe County Public Health Department		6162 S Willow Dr	Ste 100		Greenwood Village	CO	80111	
Arapahoe County Security Center Inc		15200 E Iliff Ave	Ste C		Aurora	CO	80014	
Arasi, Punnagai		Address on File						
Arboleda, Kelly		Address on File						
Arcena, Cristabel Hueth		Address on File						
Archana Chander		Address on File						
Archer, Jeremy		Address on File						
Architecture Inc		1902 Campus Commons Dr Ste 101			Reston	VA	20191	
Arciba, Daryan		Address on File						
Arcidiacono, Nicholas		Address on File						
Arciniega, Carolina		Address on File						
Arcos Bouret, Maria		Address on File						
Ardito, Nicole		Address on File						
Ardon, Indira		Address on File						
Area Access Inc		7131 Gateway Ct			Manassas	VA	20109	
Arellano, Lauren		Address on File						
Aremi Ruiz		Address on File						
Arestegui, Luciana		Address on File						
Arevalo, Mercedez		Address on File						
Arfaoui, Mary		Address on File						
Arguello, Sydney		Address on File						
Arias Del Rosario, Mirlany		Address on File						
Arias, Melanie		Address on File						
Ariel Ford		Address on File						
Ariel Stavitsky		Address on File						
Arieno, Kelsi		Address on File						
Arif, Saba		Address on File						
Arijana Mrvalj		Address on File						
Arinaga, Andrea		Address on File						
Arismendi Malagon, Tatiana		Address on File						
Aristhene, Sabina		Address on File						
Aristo Investments LLC	Ron Avni	PO Box 1706			Austin	TX	78767-1706	
Arizona Attorney General	Attn Bankruptcy Department	2005 N Central Ave			Phoenix	AZ	85004-2926	
Arizona Attorney General Css	Attn Bankruptcy Department	PO Box 6123	Md 7611		Phoenix	AZ	85005-6123	

Creditor Matrix

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Arizona Department of Education		1535 W Jefferson St	Bin 41		Phoenix	AZ	85007	
Arizona Department of Health Services		150 N 18th Ave Ste 400			Phoenix	AZ	85007	
Arizona Department of Revenue	c/o Tax, Bankruptcy and Collection Sct	Office of the Arizona Attorney General - BCE	2005 N Central Ave, Suite 100		Phoenix	AZ	85004	
Arizona Department of Revenue	Lorraine Averitt	1600 W. Monroe 7th Floor			Phoenix	AZ	85007	
Arizona Department of Revenue		PO Box 29085			Phoenix	AZ	85038-9085	
Arizona Dept of Revenue		1600 W Monroe St			Phoenix	AZ	85007	
Arizona Leadership Foundation		28150 N Alma School Pkwy 103 234			Scottsdale	AZ	85262	
Arizona Private Education Scholarship Fund		15900 N 78th St Ste 210			Scottsdale	AZ	85260	
Arizona Tuition Connection		11445 E Via Linda 2 145			Scottsdale	AZ	85259	
ARK DARNESTOWN PROPERTIES LLC	Attn Adnan Khan	5320 Catalpa Court			Ellicott City	MD	21042	
Ark Darnestown Properties LLC		5320 Catalpa Ct			Ellicott City	MD	21042	
Arman, Taylor		Address on File						
Armand, Michele		Address on File						
Armando Del Valle Sanchez		Address on File						
Armijo, Clara		Address on File						
Arminco Air Inc		1319 Shepard Dr Unit F			Sterling	VA	20164	
Armstead, Yanea		Address on File						
Armstrong Consolidated Enterprise Inc dba City Wide Facility Solutions of Milwaukee Wi		272 N 12th St			Milwaukee	WI	53233	
Armstrong Teasdale LLP		7700 Forsyth Blvd Ste 1800			St Louis	MO	63105-1807	
Armstrong, Alicia		Address on File						
Armstrong, Britain		Address on File						
Armstrong, Haley		Address on File						
Armstrong, Taylor		Address on File						
Armstrong, Tracy		Address on File						
Armstrong, Trumaine		Address on File						
Arnaud Froidmont		Address on File						
Arnestad, Victoria		Address on File						
Arnold, Makayla		Address on File						
Arnold, Nakota		Address on File						
Arnzen, Heather		Address on File						
Arrascue, Patricia		Address on File						
Arrazola, Shirley		Address on File						
Arreola Villasenor, Maria		Address on File						
Arriaga Paola		Address on File						
Arriaga, Alyssa		Address on File						
Arriaga, Jose		Address on File						
Arriaga, Michelle		Address on File						
Arriechi, Ely		Address on File						
Arrieta, Miranda		Address on File						
Arrow Exterminators		820 N Cobb Pkwy			Marietta	GA	30062	
Arrow Sanitary Service		A Waste Connections Company	5455 NE 109th Ave		Portland	OR	97220-1129	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Arrow Services Inc dba The Big Arrow Pest Control		PO Box 515			Plymouth	IN	46563	
Arrowood, Caren		Address on File						
Arroyo, Kimberly		Address on File						
Arroyo, Maria		Address on File						
Arrunategui, Sydney		Address on File						
Arshad, Ayesha		Address on File						
Arshad, Muneeba		Address on File						
Art Pro Roofing		966 Hanover St			Daly City	CA	94014	
Artaza, Maria		Address on File						
Arteaga, Cristal		Address on File						
arthur jurgensen		Address on File						
Artur Oganezov		Address on File						
Artykkhojayeva, Dono		Address on File						
Arumugam, Rohini		Address on File						
Arun Bhakthavalsalam		Address on File						
Arzate, Elizabeth		Address on File						
Arzate, Fatima		Address on File						
As Restoration		5202 Fairchild St			Houston	TX	77028	
Asa Roofing Inc		5706 General Washington Dr Ste K			Alexandria	VA	22312	
Asana Inc		633 Folsom St	Ste 1000		San Francisco	CA	94107	
Asap Water & Fire Restoration & Construction Inc dba Servpro of West Loop Bucktown Greektown		5262 S Kolmar Ave			Chicago	IL	60632	
Asare Dens - Healthy Bytes aka All Things Kidz Catering	Ajay Patil	855 Hamilton St			Somerset	NJ	08873	
Asare Dens - Healthy Bytes aka All Things Kidz Catering	Asare Dens/Healthy Bytes	250 Stelton Rd Ste 5			Piscataway	NJ	08854	
Asares Den LLC		855 Hamilton St			Somerset	NJ	08873	
Ascencio, Rocio		Address on File						
Ascensus	Ascensus Trust Company	1655 43rd St S Ste 100			Fargo	ND	58103	
Asciutto, Victoria		Address on File						
Ascon Pavia		Address on File						
Asfari, Mohamad		Address on File						
Asfww LLC dba Asf Clean Team		10556 Combie Rd 6116			Auburn	CA	95602	
Ashamalla, Norma		Address on File						
Ashby, Brittany		Address on File						
Ashcraft, Michael		Address on File						
Ashirova, Kateryna		Address on File						
Ashish Das		Address on File						
Ashish, Lakshmi		Address on File						
Ashlee Klim		Address on File						
Ashleigh Sedaghatpour		Address on File						
Ashley Boulware dba Dream Clean Co		Address on File						
Ashley Brady		Address on File						
Ashley Campbell		Address on File						
Ashley Golberding		Address on File						
Ashley J Kelsey		Address on File						

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Ashley Jacobs		Address on File						
Ashley Jordan		Address on File						
Ashley Levy		Address on File						
Ashley Mastracci		Address on File						
Ashley Mills		Address on File						
Ashley Nazarak		Address on File						
Ashley Nemecek		Address on File						
Ashley Nemecek		Address on File						
Ashley Rose		Address on File						
Ashley Sides		Address on File						
Ashley Tostenson		Address on File						
Ashley Tucker		Address on File						
Ashley Wolff		Address on File						
Ashley, Jessica		Address on File						
Ashli Brennan		Address on File						
ASHOK KUMAR MANIRAJ		Address on File						
Ashong, Antoinette		Address on File						
Ashraff, Afsaar		Address on File						
Ashwaray Chaba		Address on File						
Ashwini Tandale		Address on File						
Asif, Alishba		Address on File						
Asif, Sarah		Address on File						
Asifa Ashraf		Address on File						
Asipireddy, Supriya		Address on File						
Asiya Peerzade		Address on File						
Askew, Aminah		Address on File						
Aslan Electric Inc		842 Upper Union St Ste 5			Franklin	MA	02038	
Asma Noorani		Address on File						
Asperti Giuliana		Address on File						
Aspire Enrichment & Learning dba Snapology of Cedar Park		604 Oak Meadow Ln			Georgetown	TX	78628	
Assaf, Sarah		Address on File						
Asseh, Ama		Address on File						
Association of Defense Communities Inc dba Adc		c o Lrg	PO Box 65315		Washington	DC	20035	
Assurance Agency Ltd		PO Box 5653			Carol Stream	IL	60197-5633	
Astin, Kaitlyn		Address on File						
At&T		PO Box 105068			Atlanta	GA	30348-5068	
At&T		PO Box 5014			Carol Stream	IL	60197-5014	
At&T Mobility		PO Box 6463			Carol Stream	IL	60197-6463	
At&T1		PO Box 5014			Carol Stream	IL	60197-6463	
At&T2		PO Box 5025			Carol Stream	IL	60197-5025	
At&T3		PO Box 105414			Atlanta	GA	30348	
At&T5		PO Box 5001			Carol Stream	IL	60197-5001	
At&T7		PO Box 5080			Carol Stream	IL	60197-5080	
Atanes, Rita		Address on File						
Ataraxis Services Inc		12136 Molette St			Norwalk	CA	90650	
Atenea Fossas Lozano		Address on File						
Athar, Anum		Address on File						
Atije Muca		Address on File						

Exhibit N
Creditor Matrix
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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Atilus Professional Landscaping LLC		717 Magnolia Dr			Lake Park	FL	33403	
Atjie Muca		Address on File						
Atkins, Addie		Address on File						
Atkins, Alisa		Address on File						
Atkinson Real Estate Legacy Partnership 2 LP	David P Vallas	Polsinelli Pc	150 N Riverside Plz Ste 3000		Chicago	IL	60606	
Atkinson Real Estate Legacy Partnership, L.P.		9923 North Uinta			Kamas,	UT	84036	
Atkinson, Chelsie		Address on File						
Atlanta Parent Magazine		2346 Perimeter Park Dr			Atlanta	GA	30341	
Atlantic City Electric		5 Collins Dr Suite 2133	Mail Stop 84CP42		Carneys Point	NJ	08069	
Atlassian Inc		350 Bush St	Fl 13		San Francisco	CA	94101	
Atmos Energy		PO Box 740353			Cincinnati	OH	45274	
Attebery, Ioana		Address on File						
Attia, Ilse		Address on File						
Aubone Pascual, Maria		Address on File						
Audra Robbins		Address on File						
Audra Robbins As Sole Trustee of The Robbins Trust Dtd 8 31 2018		Address on File						
Audrey Collazos		Address on File						
Audrey Hazlett		Address on File						
Aught, Kiersten		Address on File						
Auletto, Emily		Address on File						
Aulwurm, Todd		Address on File						
Aung, Rebecca		Address on File						
Aurea Morales Rico dba Vista Lawn Care LLC		Address on File						
Aurelia Or Ben Cohen		Address on File						
Aurigemma, Anthony		Address on File						
Aurovindo Boddana		Address on File						
Ausen-Vo, Miles		Address on File						
Austin Parker		Address on File						
Austin Public Health		Environmental Health Services Division	PO Box 142529		Austin	TX	78714	
Austin, Abigail		Address on File						
Austin, Ashia		Address on File						
Auth0 Inc		10800 NE 8th St	Ste 600		Bellevue	WA	98004	
Automatic Door Doctors Inc		9625 Russian Sage Ln			Parker	CO	80138	
Autumn Hawkins		Address on File						
Ava Investments LLC		501 Moore Hill Way			Holly Springs	NC	27540	
Avalonbay Communities Inc Dogpatch		Avb Opera Warehouse LP Avalon Dogpatch	4040 Wilson Blvd Ste 1000		Arlington	VA	22203	
Avalonbay Communities Inc Mission Bay Iii		Avalon At Mission Bay Iii LP	4040 Wilson Blvd Ste 1000		Arlington	VA	22203	
Avani Patel		Address on File						
Aveille Group LLC dba Aveille Landscape		3675 N Country Club Dr Apt 1501			Aventura	FL	33180	
Avent, Maurisa		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Avery Grant Company LLC dba Kidokinetics of Arlington		12487 Donahue Rd			Glen Allen	VA	23059	
Avery, Sierra		Address on File						
Avidia Bank Settlement		42 Main St			Hudson	MA	01749	
Avila Fuenmayor, Josselyn		Address on File						
Avila, Angelica		Address on File						
Avila, Evelyn		Address on File						
Avila, Jacqueline		Address on File						
Aviles, Isabella		Address on File						
Avivi, Yael		Address on File						
Avodah LLC dba Mr Handyman of Mooresville		536 N Greenbriar Rd			Statesville	NC	28625-4541	
Awomolo, Abiodun		Address on File						
Ayala, Josselyn		Address on File						
Ayala, Karla		Address on File						
Ayesh, Sondos		Address on File						
Ayon, Delia		Address on File						
Az Metroscapes Inc		7706 E Acoma Dr Ste 3			Scottsdale	AZ	85260	
Azer, Natalie		Address on File						
Aziz, Mario		Address on File						
Azizi Neela		Address on File						
Azizi, Husna		Address on File						
Azizi, Yusra		Address on File						
Aztlan		7102 C.R. 620	PO Box 304		Gardner	CO	81040	
Azza, Abdalla		Address on File						
B G Brecke Inc dba Brecke Mechanical Contractors		4140 F Ave NW			Cedar Rapids	IA	52405	
B&P Realty and Management LLC	c o Manhattan Triad Associates LLC	415 W 47th St			New York	NY	10036	
B&P Realty and Management LLC and Lenlo Realty LLC	Leonard Gleich	c o Manhattan Triad Associates LLC	415 W 47th St		New York	NY	10036	
Babak, Peshtanah		Address on File						
Babatunde Yahaya dba Tidy N Shine Cleaning Services		Address on File						
Babb, Megan		Address on File						
Babwani, Hasina		Address on File						
Baca Jelina		Address on File						
Bach, Caylin		Address on File						
Bachman, Carle		Address on File						
Backflow Prevention Device Testing Inc		PO Box 808			Tualatin	OR	97062	
Backflow Technology LLC		PO Box 1575			Sterling	VA	20167-8459	
Bacon, Ashae		Address on File						
Badajosa, Amber		Address on File						
Badrinathan, Amrutha		Address on File						
Baek, Younglan		Address on File						
Baer Engineering & Environmental Consulting Inc		7756 Northcross Dr Ste 211			Austin	TX	78757	
Baez, Stephanie		Address on File						
Bagunu, Annaliza		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Bahr, Madison		Address on File						
Bailey Cook		Address on File						
Bailey Hartman		Address on File						
Bailey Sisneros		Address on File						
Bailey, Aaron		Address on File						
Bailey, Baily		Address on File						
Bailey, Eri		Address on File						
Bailey, Imani		Address on File						
Baines, Nakela		Address on File						
Bainton-Habib, Cressida		Address on File						
Baker, Alexis		Address on File						
Baker, Ariel		Address on File						
Baker, Blythe		Address on File						
Baker, Brandon		Address on File						
Baker, Diana		Address on File						
Baker, Emily		Address on File						
Baker, Haley		Address on File						
Baker, Laura		Address on File						
Baker, Leigh		Address on File						
Baker, Maggie		Address on File						
Baker, Rebecca		Address on File						
Baker, Seaera		Address on File						
Baker, Trinity		Address on File						
Balachandiran, Swetha		Address on File						
Baladi Diaz, Antonietta		Address on File						
Balakrishnan, Suganthi		Address on File						
Balanca, Emma		Address on File						
Balasubramanian, Krithika		Address on File						
Balder, Madeline		Address on File						
Baldwin Prep School	Attn Frances Lomangino	200 Castlewood Dr			North Palm Beach	FL	33408	
Baldwin-Nikas, Zamora		Address on File						
Balfour, Aryn		Address on File						
Ball, Darion		Address on File						
Ballance, Sydney		Address on File						
Ballard, Haley		Address on File						
Ballard, Michala		Address on File						
Balles-Aguirre, Deja		Address on File						
Ballesteros, Yolanda		Address on File						
Ballinger, David		Address on File						
Balogh, April		Address on File						
Baltazar, Aurora		Address on File						
Baltzegar, Alexis		Address on File						
Bamboo Noles HG Property I, LLC	Attn Ryan Noles	c/o Bamboo Equity Partners	11701 Borman Drive, Suite 200		St. Louis	MO	63146	
Bamboo Noles Hg Property LLC	Evan Jefferson	600 Washington Ave. Ste. 2500			St. Louis	MO	63101	
Bamboohr Payroll		740 Alfred Nobel Dr			Hercules	CA	94547	
Bambrook, Josiphine		Address on File						
Bamerni, Rena		Address on File						
Banerjee, Debanupriya		Address on File						

Creditor Matrix
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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Banerjee, Rakhee		Address on File						
Banks, Adriana		Address on File						
Banks, Emily		Address on File						
Banks, Lauren		Address on File						
Banks, Simha		Address on File						
Bano, Farida		Address on File						
Baporia, Hajra		Address on File						
Baptista, Amber		Address on File						
Baradol, Kavitha		Address on File						
Barahona, Eileen		Address on File						
Barahona, Rosalina		Address on File						
Barajas, Mariola		Address on File						
Barajas, Ramie		Address on File						
Baral, Meghana		Address on File						
Baranowski Joseph		Address on File						
Baranowski, Angela		Address on File						
Barbe, Caitlin		Address on File						
Barber, Delinique		Address on File						
Barberena, Mariaelena		Address on File						
Barberlounge LLC dba Montessori N Such Inc		5868 E 71st St			Indianapolis	IN	46220-4075	
Barbour, Melia		Address on File						
Barboza, Nancy		Address on File						
Barcenas, Elizabeth		Address on File						
Barcenas, Lizbeth		Address on File						
Barcenas, Zully		Address on File						
Bareis-Golumb, Mary		Address on File						
Barela, Ariana		Address on File						
Barfield, Lauren		Address on File						
Barik, Subasini		Address on File						
Barke, Taylor		Address on File						
Barker, Allison		Address on File						
Barkley, Brooke		Address on File						
Barnabe Dapic, Lorine		Address on File						
Barnes, Averi		Address on File						
Barnes, Carrie		Address on File						
Barnes-Johnson, Markal		Address on File						
Barnett, Emily		Address on File						
Barnett, Shauna		Address on File						
Barnette, Isabella		Address on File						
Barney	James Carter	200 Spectrum Dr	Suite 500	Jackson Walker	Irvine	CA	92618	
Barnshaw, Rose		Address on File						
Barnsley, Matthew		Address on File						
Barone, Andreza		Address on File						
Baroudi Habab		Address on File						
Barrachina, Susana		Address on File						
Barragan Puerto, Juliana		Address on File						
Barreiro, Cadence		Address on File						
Barrera, Lizbeth		Address on File						
Barrera, Melissa		Address on File						

Exhibit N
Creditor Matrix
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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Barreto, Lila		Address on File						
Barrett, Allison		Address on File						
Barrett, Amber		Address on File						
Barrett, Mary		Address on File						
Barrie, Jessica		Address on File						
Barrientos, Kruz		Address on File						
Barrios Mendez, Yesenia		Address on File						
Barrios, Cindy		Address on File						
Barriot, Sara		Address on File						
Barron, Stephanie		Address on File						
Barron, Tess		Address on File						
Barroso Xavier Raquel		Address on File						
Barry, Alicia		Address on File						
Barsody, Praxedes		Address on File						
Barstow, Lindsey		Address on File						
Bartels, Anissa		Address on File						
Bartholdi, Trinity		Address on File						
Bartlesville Ok Legacy LLC		9923 N Uinta Dr			Kamas	UT	84036	
Bartnicki, Jacqueline		Address on File						
Bartoli, Lily		Address on File						
Baser, Pratima		Address on File						
Bases, Emma		Address on File						
Basesix Systems LLC		285 Cahaba Valley Pkwy N Ste D			Pelham	AL	35124	
Baskina, Larisa		Address on File						
Basnayaka, Nayana		Address on File						
Bass, David		Address on File						
Bastidas, Yusriliz		Address on File						
Basu, Sreecheta		Address on File						
Bateman, Eugenia		Address on File						
Bates Electric Inc		PO Box 100			Imperial	MO	63052	
Bates, Elizabeth		Address on File						
Bates, Paul		Address on File						
Batista, Natalia		Address on File						
Batiz, Asia		Address on File						
Batool, Muzna		Address on File						
Batool, Saima		Address on File						
Batres Yanes, Dora		Address on File						
Batres, Katherine		Address on File						
Batten, Alexis		Address on File						
Battersby, Megan		Address on File						
Battu, Srilatha		Address on File						
Bauer, Samantha		Address on File						
Baumgartner, Circe		Address on File						
Baumgartner, Danielle		Address on File						
Bautista Narvaez, Angela		Address on File						
Bautista, Carmen		Address on File						
Bautista, Christian		Address on File						
Bautista, Julie		Address on File						
Baxter, Belinda		Address on File						

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Baxter, Kaylin		Address on File						
Baylie Fuller		Address on File						
Bayonne, Regan		Address on File						
Bayout, Jeremy		Address on File						
Bays, Melissa		Address on File						
Bc 405 Holdco LLC dba 405 Irrigation		13331 N Anderson Rd			Jones	OK	73049	
Bdo USA LLP		PO Box 677973			Dallas	TX	75267-7973	
Be & Be Plumbing Inc dba Be&Be Plumbing Inc		2191 Dumbarton Ave			East Palo Alto	CA	94303	
Beach, Jeremy		Address on File						
Beactime Ventures Inc		3105 E 98th St Ste 120			Carmel	IN	46280-2006	
Beames, Tarra		Address on File						
Bean, Lydia		Address on File						
Bear Mountain Medical Svcs Amc		41870 Garstin Dr			Big Bear Lake	CA	92315	
Bears Playgrounds		7577 E Main St			Lima	NY	14485	
Beauchamp, Alezundria		Address on File						
Beauford, Minneyon		Address on File						
Beauplan, Chantale		Address on File						
Beaver, Chloe		Address on File						
Beavers Landscape Inc		PO Box 43241			Birmingham	AL	35243	
Beaverton 12650 LLC	Brian Frechman	33 Los Arabis Cir			Lafayette	CA	94549	
Beaverton Appliance Parts and Service Inc		12625 SW Broadway St			Beaverton	OR	97005	
Becaria, Karen		Address on File						
Becerra, Naomi		Address on File						
Bech, Jacqueline		Address on File						
Beck, Kayla		Address on File						
Becker, Elsa		Address on File						
Beebe, Rachel		Address on File						
Beena Patel		Address on File						
Bees Plumbing Heating and Sewer Corp		2401 SW Alaska St			Seattle	WA	98106	
Begovic, Arnela		Address on File						
Begum, Mohammadi		Address on File						
Begum, Syeda		Address on File						
Behrens, Patrick		Address on File						
Behringer, Clare		Address on File						
Beight, Kayla		Address on File						
Bejabeng, Brittany		Address on File						
Bejarano, Norma		Address on File						
Bejgam, Mithravinda		Address on File						
Belin, Tatyanah		Address on File						
Belis, Camren		Address on File						
Bell, Kenni-Alyssa		Address on File						
Bell, Kristin		Address on File						
Bell, Lacammera		Address on File						
Bell, Lashaana		Address on File						
Bell, Myrna		Address on File						
Bellabe-Noailles, Zahra		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Bellagamba, Valentina		Address on File						
Bellamy, Aliyah		Address on File						
Bellando, Aren		Address on File						
Bellar, Taisha		Address on File						
Bellifa Zoulikha		Address on File						
Bell-Muhammad, Nicole		Address on File						
Belltower Fund Group Ltd		119 S Main St Ste 220			Seattle	WA	98104	
Beltran, Celia		Address on File						
Ben Abdalla Zanab		Address on File						
Benavides, Mackenzie		Address on File						
Bender, Kimberly		Address on File						
Benedek Law Firm Inc		122 15th St Unit 205			Del Mar	CA	92014	
Benedict, Jesse		Address on File						
Beneke, Kylee		Address on File						
Benitez, Diana		Address on File						
Benjamin Barton		Address on File						
Benjamin, Aminah		Address on File						
Benko, Bruce		Address on File						
Benner, Jessica		Address on File						
Bennett, Christina		Address on File						
Bennett, Emerald		Address on File						
Bennett, Keturah		Address on File						
Bennett, Krystyan		Address on File						
Bennett, Misty		Address on File						
Bennett, Taylor		Address on File						
Benninger, Madison		Address on File						
Bensen, Olga		Address on File						
Bensing, Savannah		Address on File						
Benson, Elizabeth		Address on File						
Beppel, Brian		Address on File						
Berdey, Iryna		Address on File						
Berdysz, Fernanda		Address on File						
Bergeson, Julieann		Address on File						
Berglund, Saree		Address on File						
Bergmann, Louise		Address on File						
Berkeley Research Group LLC		70 W Madison St Ste 5000			Chicago	IL	60602	
Berkley Insurance Company dba Berkley Human Services	Freeman Mathis & Gary, LLP	Wayne S. Melnick, Partner	100 Galleria Parkway, Suite 1600		Atlanta	GA	30339-5948	
Berkley Insurance Company dba Berkley Human Services		PO Box 639813			Cincinnati	OH	45263-9813	
Berkley Insurance Company dba Berkley Human Services		222 South 9th Street, Suite 2700			Minneapolis	MN	55402-3332	
Bermeo Bautista, Michelle		Address on File						
Bernal, Hailey		Address on File						
Bernal, Isis		Address on File						
Bernard Zougouri dba Bernard Electrical Services		Address on File						
Bernard, Daisy		Address on File						
Bernard, Parasia		Address on File						
Bernard, Sheila		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Bernhard Wurfler		Address on File						
Bernhards, Robert		Address on File						
Bernier, Brianna		Address on File						
Berninzon, Barbara		Address on File						
Berrios, Melanie		Address on File						
Berrios, Natasha		Address on File						
Berrueta, Yennifer		Address on File						
Berry Stankovich, Kendra		Address on File						
Berry, Jacquelyn		Address on File						
Berry, Whitney		Address on File						
Berryman, Deyonta		Address on File						
Berta Santiago		Address on File						
Bertolino, Dominic		Address on File						
Berumen, Esther		Address on File						
Besideyou Inc		9300 Wichita Trail			Frisco	TX	75033	
Bespoke Food LLC		1300 E Anderson Ln	Building D Ste 1313		Austin	TX	78752	
Bessling, Brooke		Address on File						
Best, Ashley		Address on File						
Bestar Ramachandra, Srilekha		Address on File						
Best-Brown, Katherine		Address on File						
Bestman, Denise		Address on File						
Betancourt, Grace		Address on File						
Beth Daley		Address on File						
Beth Kelly		Address on File						
Bethesda Education LLC		1100 Jorie Blvd 140			Oak Brook	IL	60523	
Betka, Souheyla		Address on File						
Betsur, Pallavi		Address on File						
Bettercloud Inc	Attn Customer Billing	330 Seventh Ave 14th Fl			New York	NY	10001	
Betton, Kari		Address on File						
Betts, Donna		Address on File						
Bevali, Veronique		Address on File						
Beverly Struckmann		Address on File						
Bexar County	Bexar County Tax Assessor Collector	233 N Pecos La Trinidad			San Antonio	TX	78207	
Beydoun, Maha		Address on File						
Beyene, Mahlet		Address on File						
Beyond The Green		10940 S Parker Rd Ste 798			Parker	CO	80134	
Bfpe International		PO Box 791045			Baltimore	MD	21279-1045	
Bge		PO Box 13070			Philadelphia	PA	19101-3070	
Bh Builders Pro LLC dba Bh Builders LLC		525 S 21st Ave			Hollywood	FL	33020	
Bhagavatula, Ratna Dipika		Address on File						
Bhagwat, Rajeshwari		Address on File						
Bhanu Sharma		Address on File						
Bharath kumar Siddabattuni		Address on File						
Bhaskar, Gautam		Address on File						
Bhat, Shubhada		Address on File						
Bhatt, Kumari		Address on File						
Bhattacharya, Sushmita		Address on File						
Bhawna Gulati Or Bhavin Patel		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Bhc1555 LLC dba The Gem Museum Suites of Evanston		1555 Oak Ave			Evanston	IL	60201	
Bheem Reddy, Prathibha		Address on File						
Bhilavath, Sumitha Bai		Address on File						
Bhimavarapu, Ramya		Address on File						
Bhupathiraju, Amrutha		Address on File						
Biagi Madeline		Address on File						
Bian Jingjing		Address on File						
Biancardi, Isabel Cristina		Address on File						
Biars, Amber		Address on File						
Bias, Samantha		Address on File						
Bibcibeles LLC dba Kidokinetics Lower Manhattan		7 W 20th St 3F			New York	NY	10011	
Bickham Kelsey		Address on File						
Bicsec Security Inc dba Bic Security		1656 Herndon Rd			Ceres	CA	95307	
Bieber, Rachel		Address on File						
Bigbear, Samantha		Address on File						
Bigby, Stacy		Address on File						
Bigjigs Toys USA LLP		PO Box 600			Grantsville	MD	21536	
Bigworks Technologies Private Ltd		Plot No 409 5th Fl Alekhya Swarma	Rd 9 Kakatiya Hills		Hyderabad	TELAGANA	500081	India
Bijapure, Aafiya		Address on File						
Bilaih, Raneen		Address on File						
Bilali, Michele		Address on File						
Bilberry, Bethany		Address on File						
Bilea Sorina		Address on File						
Billah, Somaya		Address on File						
Billick Anneka		Address on File						
Billings Danielle		Address on File						
Billingsley, Jordan		Address on File						
Biltmore 16 LLC		7466 E Cochise Rd			Scottsdale	AZ	85258	
Bindiya Shah		Address on File						
Bingham, Melissa		Address on File						
Biniek, Kristina		Address on File						
Bio Medical Applications of California		920 Winter St			Waltham	MA	02451	
Birbilis, Kelsey		Address on File						
Birchler, Maryann		Address on File						
Bird & Bug Ventures LLC dba Anderson Lock & Safe		6146 N 35th Ave Ste 101			Phoenix	AZ	85017	
Bird, Claire		Address on File						
Birkdale Homeowners Association		c o Firstservice Residential	PO Box 30407		Tampa	FL	33630-3407	
Birkner, Kathryn		Address on File						
Birmingham Water Works Board		PO Box 830269			Birmingham	AL	35283-0269	
Bishop, Alexis		Address on File						
Bishop, Arizona		Address on File						
Bishop, Carly		Address on File						
Bishop, Emma		Address on File						
Bishop, Isabel		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Bishop, Julia		Address on File						
Bishop, Katherine		Address on File						
Bishop, Kennedy		Address on File						
Bishop, Laura Beth		Address on File						
Bishop, Shantell		Address on File						
Bishop, Shawntasia		Address on File						
Bissell, Tanner		Address on File						
Bittinger, Jill		Address on File						
Bittinger, Sarah		Address on File						
Bittner, Brittney		Address on File						
Bizonia, Alejandra		Address on File						
Bjerke, Rusty		Address on File						
Black Ball Transport Inc		820 NE 45th St Ste 3			Seatlle	WA	98105	
Black Bird Fire Protection Inc		471 Atlas St			Brea	CA	92821	
Black Tusk v. Guidepost Montessori Canada ULC, Higher Ground Education Inc., HGE Canada Holdings ULC	DLA Piper	Jonathan Born	Bay Adelaide - Centre West Tower	333 Bay Street, Suite 5100	Toronto	ON	M5H 2R2	Canada
Black Tusk v. Guidepost Montessori Canada ULC, Higher Ground Education Inc., HGE Canada Holdings ULC	DLA Piper (Canada) LLP	Bay Adelaide - Centre West Tower	333 Bay Street, Suite 5100		Toronto	ON	M5H 2R2	Canada
Black, Avery		Address on File						
Black, Courtney		Address on File						
Black, Stephanie		Address on File						
Blackford, Kelsey		Address on File						
Blackman, Kaitlin		Address on File						
Blackmon, Trinity		Address on File						
Blackwell, Hannah		Address on File						
Blackwell, Shannon		Address on File						
Blagrove, Shantell		Address on File						
Blahnik, Kyra		Address on File						
Blake Maguire		Address on File						
Blake Wolfington		Address on File						
Blakely, Amelia		Address on File						
Blakeman, Emma		Address on File						
Blalock, Mary		Address on File						
Blanca Toledo		Address on File						
Blanca Torres		Address on File						
Blanco Carrillo, Mynor		Address on File						
Blanco, Rosalinda		Address on File						
Bland Emily		Address on File						
Bland, Beoncee		Address on File						
Blankenship, Kristina		Address on File						
Blaze Minley		Address on File						
Blazeguard Commercial Services LLC		PO Box 1520			Sykesville	MD	21784	
Blazier, Karen		Address on File						
Blend Jennifer		Address on File						
Bles, Chelsea		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Blevins, Cheyanne		Address on File						
Blick Art Materials LLC dba Blick Art Materials Utrecht Art Supplies		6910 Eagle Way			Chicago	IL	60678-1069	
Blimp Base Interests Inc		PO Box 376			Hitchcock	TX	77563	
Blimp Base Interests, Inc.	Attn Joseph L. Wilburn	PO Box 376			Hitchcock	TX	77563	
Bliss, Corinne		Address on File						
Bliss, Hailey		Address on File						
Blizzard, Mariah		Address on File						
Bloch, Simone		Address on File						
Block12 Construction Incorporated		1225 4th St	Ste 517		San Francisco	CA	94158	
Blocker, Charise		Address on File						
Blocker, Kyrie		Address on File						
Blood, Olivia		Address on File						
Bloomquist, Adrienne		Address on File						
Blount, Cianna		Address on File						
Blue Beetle Pest Management LLC		PO Box 7239			Kansas City	MO	64113	
Blue Diamond Cleaning Services Inc		PO Box 2061			Renton	WA	98056	
Blue Ring Residential Services LLC		1425 Community Park Dr			Columbus	OH	43229	
Blue Skies Enterprises dba The Flying Locksmiths Palm Beach		3759 D Rd			Loxahatchee	FL	33470	
Blumberg Lina		Address on File						
Blummer LLC		4723 W Atlantic Ave Ste 1			Delray Beach	FL	33445	
Bobbi Wilkinson		Address on File						
Bocanegra, Linda		Address on File						
Boda, Cassondra		Address on File						
Bodden, Shirley		Address on File						
Bodie, Tamara		Address on File						
Boeck, Alexandria		Address on File						
Boehringer, Monica		Address on File						
Boettger, Susan		Address on File						
Bogan-Turntine, AShanti		Address on File						
Bogdan Marinkovich dba The Handy Fixers By Bogmar LLC		Address on File						
Bogde, Natalia		Address on File						
Boguer, Aline		Address on File						
Bohorquez, Claudia		Address on File						
Bojja Sindhura		Address on File						
Bolagani, Harika		Address on File						
Bolder Landscape LLC		8501 SE 267th Ave			Gresham	OR	97080	
Bolin, Bridgette		Address on File						
Bolivar, Veronica		Address on File						
Bolling, Daneyell		Address on File						
Bolton, Michael		Address on File						
Bommareddy, Radhika Reddy		Address on File						
Bommer Fearns, Jillian		Address on File						
Bonah Um		Address on File						
Bond Shoeneck & King PLLC		1010 Franklin Ave	Ste 200		Garden City	NY	11530-2900	
Bond, Kathryn		Address on File						
Bondugula, Shravani		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Boneta, Nina		Address on File						
Bonette, Britta		Address on File						
Bonifacio, Angelica		Address on File						
Bonnier, Marshall		Address on File						
Booker Tiffany		Address on File						
Boone, Samantha		Address on File						
Boonstra, Ashley		Address on File						
Boothe, Christina		Address on File						
Booto, Bailyn		Address on File						
Borjas, Yenny		Address on File						
Borkhetaria, Daksha		Address on File						
Borla, Michelle		Address on File						
Bormann, Amy		Address on File						
Borsuk, Hailey		Address on File						
Boru, Sofia		Address on File						
Borup, Sadie		Address on File						
BOSCO MARCHON		Address on File						
Bose, Pamela		Address on File						
Bostic, Tomeka		Address on File						
Bostick, Jada		Address on File						
Boston Road San Antonio LLC		647 W 174th St	Ste Gf2		New York	NY	10033	
Botero Trujillo, Lina		Address on File						
Bouchehra, Rekia		Address on File						
Boudreau, Janece		Address on File						
Boulware, Ashley		Address on File						
Bousleiman, Samantha		Address on File						
Bouvier, Nicole		Address on File						
Bouwens, Anna		Address on File						
Bouwer, Brittany		Address on File						
Bovell, Xia-Ling		Address on File						
Bowen, Catherine		Address on File						
Bowers, Tremaine		Address on File						
Bowie, Alisha		Address on File						
Bowie, Sophia		Address on File						
Bowlin, Alyssa		Address on File						
Bowman, Alyssa		Address on File						
Bowman, Kelly		Address on File						
Bowman, Robert		Address on File						
Bowman, Sabrina		Address on File						
Bowman, Tia		Address on File						
Bowsher, Charlotte		Address on File						
Bowsky, Jenna		Address on File						
Boyd, Evajean		Address on File						
Boyer, Anthony		Address on File						
Boyles, Lisa		Address on File						
Bozdemir, Sila		Address on File						
Bpm Heating and Cooling LLC		300 E 4th St Unit A			Frederick	MD	21701	
Braata Inc dba City Wide Facility Solutions of Colorado		4B Inverness Ct E Ste 280			Englewood	CO	80112-5329	
Brabon, Melissa		Address on File						

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Brachmann, Esme		Address on File						
Brad Backes		Address on File						
Brad Fong		Address on File						
Bradford, Wyaniesha		Address on File						
Bradley Guerra dba Green Acres Landscaping		Address on File						
Bradley, Ella		Address on File						
Bradley, Haley		Address on File						
Bradley, Jennifer		Address on File						
Bradley, Tamethiea		Address on File						
Bradshaw, Hannah		Address on File						
Brady Root		Address on File						
Brady, Mallory		Address on File						
Brakefire Inc dba Silco Fire & Security		PO Box 933381			Cleveland	OH	44193	
Brakeman, Richard		Address on File						
Braman, Elizabeth		Address on File						
Brame Specialty Co Inc		PO Box 896982			Charlotte	NC	28289-6982	
Bramley, Rebekah		Address on File						
Branchburg Township	Attn Diane Strohl	1077 Us Hwy 202 N			Branchburg	NJ	08876	
Branchling, Courtney		Address on File						
Branded Group		222 S Harbor Blvd Ste 500			Anaheim	CA	92805	
Brandi Bailey		Address on File						
Brandi Goss		Address on File						
Brandon Balfour		Address on File						
Brandon Behringer		Address on File						
Brandon Tran dba U Tran Appliance Repair		Address on File						
Brandon, Amya		Address on File						
Brandt, Marin		Address on File						
Brandt, Michael		Address on File						
Brannaka, Quin		Address on File						
Brannigan, Brooke		Address on File						
Bratcher, Evan		Address on File						
Bravo, Ingrid		Address on File						
Bravo, Maria		Address on File						
Bravo, Michael		Address on File						
Bravo, Valeria		Address on File						
Brayan Tellez Velazco dba Fast Air Conditioning LLC		Address on File						
Braymer, Katherine		Address on File						
Breckenridge, Amelia		Address on File						
Breier, Eve		Address on File						
Breitmayer, Alyssa		Address on File						
Brenda Cantu		Address on File						
Brendalit G Gutierrez Nunez		Address on File						
Brennan, Haley		Address on File						
Brent Trujillo dba Advanced Concepts Inc		Address on File						
Brescia Quinn		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Bressack, Elizabeth		Address on File						
Breton, Marcela		Address on File						
Breton-Reyes, Margarita		Address on File						
Brewster, Marlee		Address on File						
Breytspraak, Sharon		Address on File						
Brhane, Yorsalem		Address on File						
Bria Clemmons		Address on File						
Bria Gentry		Address on File						
Brian An		Address on File						
Brian Frechman		Address on File						
Brian Frechman and 12650 Beaverton LLC		Address on File						
Brian Hoelzel		Address on File						
Brian J Donohoe dba Cardinal Locksmith Co LLC		Address on File						
Brian Malberg		Address on File						
Brian Paul		Address on File						
Brian Poon		Address on File						
Brianna Callaway		Address on File						
Brianna Mathews		Address on File						
Brianna Prochnow		Address on File						
Brick Bridge Consulting LLC		974 Breckenridge Ln Ste 136			Louisville	KY	40207	
Bridges, Erron		Address on File						
Bridges, Hayley		Address on File						
Bridgewater Township		PO Box 24005			Newark	NJ	07101	
Briggs, Kristy		Address on File						
Bright Horizons		2 Wells Ave			Newton	MA	02459-3226	
Bright Lael		Address on File						
Brighthire Inc dba Brighthire		609 Greenwich St 4th Fl			New York	NY	10014	
Brightview Acquisition Holding Inc dba Brightview Landscapes LLC		PO Box 740655			Atlanta	GA	30374-0655	
Brightview Landscape Services Inc		PO Box 31001 2463			Pasadena	CA	91110-2463	
Brilee Coleman		Address on File						
Briley, Lauren		Address on File						
Brinkley, Alexus		Address on File						
Brinkley, Anna		Address on File						
Brinkley, Markyah		Address on File						
Brinley, Emily		Address on File						
Brister, Eileen		Address on File						
Brister, Katharine		Address on File						
Bristow, Shannon		Address on File						
Britni Webb		Address on File						
Brito, Kayla		Address on File						
Brittanie Crayne		Address on File						
Brittany Ball		Address on File						
Brittany Conley		Address on File						
Brittany Erana		Address on File						
Brittany Grimes		Address on File						
Brittany Johnston		Address on File						
Brittany Laird		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Brittany Woods		Address on File						
Brittney Morris		Address on File						
Brizendine, April		Address on File						
Brizzi, Lucia		Address on File						
Broach, Maggie		Address on File						
Broad Ripple Lock Service Inc		2023 Broad Ripple Ave			Indianapolis	IN	46220	
Broadfoot, Emma		Address on File						
Broadnax, Gabrielle		Address on File						
Brocker, Mary		Address on File						
Brodie, Chynna		Address on File						
Brodsky, Ansley		Address on File						
Bromby, Parissa		Address on File						
Brook Nigatu		Address on File						
Brooke Burris		Address on File						
Brooke, Tiphanie		Address on File						
Brooks, Haliah		Address on File						
Brooks, Honesty		Address on File						
Brooks, Hunter		Address on File						
Brooks, Lucy		Address on File						
Brooks, Mercedes		Address on File						
Brooks, Samia		Address on File						
Brophy, Amanda		Address on File						
Brophy, Donna		Address on File						
Brophy, Tommy		Address on File						
Brothers, Chloe		Address on File						
Broughton, Donna		Address on File						
Broussard, Rebecca		Address on File						
Brousse, Hugo		Address on File						
Brower, Jacob		Address on File						
Browers, Chandra		Address on File						
Brown, Alanis		Address on File						
Brown, Caitlin		Address on File						
Brown, Cora		Address on File						
Brown, Danielle		Address on File						
Brown, Fabienne		Address on File						
Brown, Ilesha		Address on File						
Brown, Jessica		Address on File						
Brown, Kellye		Address on File						
Brown, Kyli		Address on File						
Brown, Lauren		Address on File						
Brown, Lequin		Address on File						
Brown, Mairead		Address on File						
Brown, Michael		Address on File						
Brown, Misty		Address on File						
Brown, Sharon		Address on File						
Brown, Shauntalei		Address on File						
Brown, Sheila		Address on File						
Brown, Sierra		Address on File						
Brown, Sissy		Address on File						
Brown, Tameani		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Brown, Taygan		Address on File						
Brown, Victoria		Address on File						
Brown, Yolanda		Address on File						
Brown-Hockett, Jennifer		Address on File						
Browning, Jade		Address on File						
Brown-Johnson, Verlaina		Address on File						
BrowserStack Inc		444 De Haro St	Ste 212		San Francisco	CA	94107	
Brr Enterprises Inc		c o Anisur R Khan	6610 Rutledge Dr		Fairfax Station	VA	22039	
Brucks, Monica		Address on File						
Bruening, Ameilia		Address on File						
Bruening, Avory		Address on File						
Bruins Furniture LLC		4651 S Westmoreland Rd			Dallas	TX	75237	
Bruins Montessori Intl USA Inc		4651 S Westmoreland Rd			Dallas	TX	75237	
Brulee Food Service Corp		4542 Palm Ave			Hialeah	FL	33012	
Brumfield, Deborah		Address on File						
Brumfield, Jazmine		Address on File						
Bruna, Debora		Address on File						
Brundage, Jen		Address on File						
Bruner, Asiah		Address on File						
Brutcher, Jessica		Address on File						
Bryan Mulvihill		Address on File						
Bryans Flooring LLC		3935 W Reno Ave			Oklahoma City	OK	73107	
Bryant Rivera		Address on File						
Bryant, Allyson		Address on File						
Bryant, Amanda		Address on File						
Bryant, Elisha		Address on File						
Bryce Taylor		Address on File						
Bryon Keith Chambers Jr dba Expert Lock and Key		Address on File						
Bucellato, Michael		Address on File						
Buchholz, Sara		Address on File						
Bucio, Julisa		Address on File						
Bucio, Maria		Address on File						
Buckeye Cleaning Center		PO Box 840002			Kansas City	MO	64184-0002	
Buckley Brothers Inc		56 Edmund St			Malden	MA	02148	
Buckley, Heather		Address on File						
Buckley, Megan		Address on File						
Buckmaster, Destiny		Address on File						
Buckner, Claudya		Address on File						
Buckner, Trevor		Address on File						
Buckstrup, Kelly		Address on File						
Budenz, Alexandra		Address on File						
Buer, Cori		Address on File						
Bufano, Priscilla		Address on File						
Bugyi, Anthony		Address on File						
Buhl, Katalyna		Address on File						
Bui Thuy		Address on File						
Buker, Aishah		Address on File						
Buky-Gomez, Christine		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Bulk Bookstore		1 Lincoln Ctr	10300 SW Greenburg Rd Ste 430		Portland	OR	97223	
Bumpus, Megan		Address on File						
Bunnell, Arial		Address on File						
Buntemeyer, Abigail		Address on File						
Burak, Meggan		Address on File						
Bureau for Private Postsecondary Education		PO Box 980818			West Sacramento	CA	95798-0818	
Burgess, Patricia		Address on File						
Burgos, Iliana		Address on File						
BURKE SCHOOL LLC	Attn Igal E. Israel	764 NE 206th Terrace			Miami,	FL	33179	
Burke School LLC	Attn Igal Israel	764 NE 206th Terrace			Miami	FL	33179	
Burke School LLC		764 NE 206 Terrace			Miami	FL	33179	
Burke Williams & Sorensen LLP		444 S Flower St Ste 2400			Los Angeles	CA	90071-2953	
Burke, Brigette		Address on File						
Burke, Ruby		Address on File						
Burkhart, Linda		Address on File						
Burmeister Janina		Address on File						
Burns Pest Elimination Inc		2620 W Grovers Ave			Phoenix	AZ	85053	
Burns, Austin		Address on File						
Burns, Carolyn		Address on File						
Burns, Jaiya		Address on File						
Burns, Kathryn		Address on File						
Burns, Lorrie		Address on File						
Burris, Kelsie		Address on File						
Burris, Lola		Address on File						
Burrtec Waste Industries Inc		26000 Springbrook Ave Ste 101	Santa Clarita Division		Saugus	CA	91350	
Burton, Chelsie		Address on File						
Busa, Cody		Address on File						
Buselt, Patricia		Address on File						
Bush, Stephanie		Address on File						
Busia Kobe		Address on File						
Bustamante, Victoria		Address on File						
Bustos, Yasmine		Address on File						
Butcher and The Blonde		908 Vetch Cir			Lafayette	CO	80026	
Butin, Virginie		Address on File						
Butler, Alexandra		Address on File						
Butler, Trinity		Address on File						
Butler, Tyler		Address on File						
Butler, Ylanda		Address on File						
Butler-VanderLinden, Emma		Address on File						
Butterfield, Vernee		Address on File						
Buttler, Angela		Address on File						
Button Sarah		Address on File						
Buzana, Christina		Address on File						
Buzay, Kacey		Address on File						
Buzzell, Jill		Address on File						
Buzzell, Rebekah		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Bwo Acquisition Ltd	General Counsel Real Estate	Bright Horizons Childrens Centers LLC	2 Wells Ave		Newton	MA	02459	
Bwo Acquisition Ltd	John Barzizza	PO Box 162583			Austin	TX	78716	
BWO Acquisition Ltd.	Bright Horizons Childrens Centers LLC	2 Wells Ave			Newton	MA	02459	
Bye, Natalie		Address on File						
Byers, Lindsey		Address on File						
Byrd, Charlotte		Address on File						
Byreddy, Vijaya		Address on File						
Byrne, Laura		Address on File						
Byron Adams		Address on File						
Byron Adams		Address on File						
Bytheway Emerson		Address on File						
C C D S Inc dba Industrial Door Company		10235 Systems Pkwy	Ste B		Sacramento	CA	95827	
C L Doucette Inc		3610 S Morgan St			Chicago	IL	60609	
C W Burns Co Inc		1536 Brook Dr Ste E			Downers Grove	IL	60515	
Ca Dept of Social Services		Ms 9 3 67	PO Box 944243		Sacramento	CA	94244-2430	
Cabanne, Camila		Address on File						
Cabello, Sofia		Address on File						
Cabral, Maria		Address on File						
Cabrales, Carmen		Address on File						
Cabrera, Emmy		Address on File						
Cabrera, Evelyn		Address on File						
Cabrera, Karli		Address on File						
Caceres Florez, Maritza		Address on File						
Cadavid, Angela		Address on File						
Caddo Creek Construction		1359 County Rd 2178			Greenville	TX	75402-4939	
Cadena, Arleene		Address on File						
Cadiz, Jamie		Address on File						
Caesar, Trisha		Address on File						
Cai, Minghong		Address on File						
Caicedo, Carlos		Address on File						
Cailey Lockitch dba Bycaileyj		Address on File						
Caime, Celeste		Address on File						
Cain Millwork Inc		One Cain Pkwy			Rochelle	IL	61068	
Cain, Elizabeth		Address on File						
Cain, Jedda		Address on File						
Caitlin Tippeconnic		Address on File						
Caitlyn Davis		Address on File						
Caldbeck, Kimberly		Address on File						
Caldero, Leslie		Address on File						
Calderon Canales, Adis		Address on File						
Calderon, Jaynie		Address on File						
Calderon, Josselin		Address on File						
Calderon, Joycelyn		Address on File						
Calderon, Vanessa		Address on File						
Calendly LLC		271 17th St NW	Ste 1000		Atlanta	GA	30363	
Calhoun, Chasity		Address on File						
California Attorney General	Attn Bankruptcy Department	1300 I St Ste 1740			Sacramento	CA	95814-2919	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
California Avenue LLC	c o Black Pine Spas	5405 196th Pl SW			Lynnwood	WA	98036	
California Department of Health Services	Director	PO Box 997413 Ms 0000			Sacramento	CA	95899-7413	
California Department of Social Services		Civil Penalty Coordinator	744 P St	Ms 9 15 813	Sacramento	CA	95814	
California Department of Social Services		Civil Penalty Coordinator	744 P St Ms 9 16 50		Sacramento	CA	95814	
California Dept of Tax and Fee Administration	Account Information Group Mic29	PO Box 942879			Sacramento	CA	94279-0029	
California Dept of Tax and Fee Administration	Collections Support Bureau Bankruptcy Team Mic74	PO Box 942879			Sacramento	CA	94279-0074	
California Franchise Tax Board	Business Entity Bankruptcy Ms A345	PO Box 2952			Sacramento	CA	95812-2952	
California Franchise Tax Board	Legal Division	PO Box 1720			Rancho Cordova	CA	95741-1720	
California State Board of Equalization	Legal Department Mic121	450 N St	PO Box 942879		Sacramento	CA	94279-0029	
California State Board of Equalization		3321 Power Inn Rd Ste 210			Sacramento	CA	95826	
California Water Service		341 N Delaware			San Mateo	CA	94401-1727	
Caligari, Marisa		Address on File						
Caliri, Lucas		Address on File						
Calle, Sandra		Address on File						
Callen, Katherine		Address on File						
Calleros-Garcia, Alexia		Address on File						
Calmwave Group LLC dba Go Eco Grease Trap Service		2081 Hutton Dr 311			Carrollton	TX	75006	
Calvert, Donnitta		Address on File						
Calvo Canseco Octavio		Address on File						
Camacho, Frances		Address on File						
Camacho, Jessah Rae		Address on File						
Camarda, Michelle		Address on File						
Camargo, Karen		Address on File						
Camarillo, Adriana		Address on File						
Cambero, Nathalia		Address on File						
Camcloud Inc		301 Moodie Dr Ste 304 Ottawa Ontario			Ottawa	ON	K2H 9C4	CANADA
Camden County Mua		PO Box 1105			Bellmawr	NJ	08099-5105	
Camden Rose Inc dba Palumba Com		502 Farmer St			Plymouth	MI	48170	
Cameron Management LLC	James Cameron	226 Williams Ln			Bigfork	MT	59911	
Cameron Management LLC	Twin Star Ventures LLC	226 Williams Ln			Big Fork	MT	59911	
Cami Godsey		Address on File						
Camila Martinez-Salellas		Address on File						
Camille Thompson		Address on File						
Camille Thompson dba Idanz Performing Arts Studio		Address on File						
Cammarata, Isabella		Address on File						
Campa, Jhomary		Address on File						
Campbell Lawn & Irrigation		PO Box 729			Herndon	VA	20172	
Campbell, Alexandra		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Campbell, Andrea		Address on File						
Campbell, Christina		Address on File						
Campbell, Grace		Address on File						
Campbell, Margaret		Address on File						
Campbell, Mary		Address on File						
Campbell, Meghan		Address on File						
Campbell, Rheana		Address on File						
Campellone, Nicholas		Address on File						
Campos Amaya, Deysi		Address on File						
Campos, Denise		Address on File						
Campos, Flor		Address on File						
Campos, Silvia		Address on File						
Campus 130 Partners LLC		349 Route 31 Ste 102			Flemington	NJ	08822	
Campus 130 Partners, LLC	Attn Jason Quick	349 Route 31, Suite 102			Flemington,	NJ	08822	
Campway LLC		933 E Friendly Pines Rd			Prescott	AZ	86303	
Canada Life		330 University Ave			Toronto	ON	M5G 1R8	Canada
Cancel, Abigail		Address on File						
Canchan, Jose Antonio		Address on File						
Candace Hermiz		Address on File						
Candice Gorman		Address on File						
Candy McCoy		Address on File						
Candyce Mcenroe		Address on File						
Canedo, Theodora		Address on File						
Canenguez Patricia		Address on File						
Canica, Sandra		Address on File						
Canino, Elizabeth		Address on File						
Caniz, Jennifer		Address on File						
Cannon, Chyna		Address on File						
Cano Ruby		Address on File						
Cano, Erika		Address on File						
Cansler, Kylie		Address on File						
Canterbury, Diondrea		Address on File						
Cantu, Brenda		Address on File						
Cantu, Christina		Address on File						
Cantu, Jennifer		Address on File						
Cantuna, Ivana		Address on File						
Canzian, Danya		Address on File						
Cao, Samantha		Address on File						
Caoagdan, Maria Delmar		Address on File						
Capell, Rebecca		Address on File						
Capellan, Indira		Address on File						
Capellan, Ivette		Address on File						
Capitol Sprinkler & Fire Systems LLC		1750 Cr 269 Ste B			Leander	TX	78641	
Caporale, Jenae		Address on File						
Capps, Kennedy		Address on File						
Caraveo, Consuelo		Address on File						
Carbon, Jessica		Address on File						
Cardenas, Miguel		Address on File						
Cardenas, Monica		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Cardillo, Janelle		Address on File						
Cardinal Facilities Management LLC	Cardinal Facilities Management	5423 Waverly Lynn Lane, Unit 622019			Charlotte	NC	28269	
Cardona Divale Mariavictoria		Address on File						
Cardona, Claudia		Address on File						
Cardona, Stella		Address on File						
Cardoso Moniz, Claudia		Address on File						
Cardoza, Kennedy		Address on File						
Cardwell, Brelyn		Address on File						
Care Com Inc dba Care Com Texas		816 Congress Ave Ste 800			Austin	TX	78701	
Caresource Georgia	Headquarters	230 N Main St			Dayton	OH	45402	
Carey, Alyssa		Address on File						
Carey, Anna		Address on File						
Carfagnini, Jennifer		Address on File						
Carissa Rettig		Address on File						
Carl Barney, individually and as Trustee of the Carl Barney Living Trust	Goe Forsythe & Hodges	Robert P. Goe	17701 Cowan Avenue, Suite 210		Irvine	CA	92614	
Carl R Freund Trustee of Irrev Trust Agmt		Address on File						
Carl R. Freund, Trustee of the Irrevocable Trust Agreement		Address on File						
Carletti, Emma		Address on File						
Carli Greene		Address on File						
Carlock, Caitlin		Address on File						
Carlos Pineda dba Chm Services		Address on File						
Carlos, Justine		Address on File						
Carlough, Alyssa		Address on File						
Carlow, Sabrina		Address on File						
Carlson, Aileen		Address on File						
Carlson, Donovan		Address on File						
Carlton, Georgia		Address on File						
Carman Makenna		Address on File						
Carmean, Paige		Address on File						
Carmen Hawkins		Address on File						
Carmen Hawkins		Address on File						
Carmine, Elana		Address on File						
Carmona, Carlos		Address on File						
Carmona, Jackelyn		Address on File						
Carnes, Amanda		Address on File						
Carol Farn		Address on File						
Carol Mankes		Address on File						
Carolina Biological Supply Company		PO Box 60232			Charlotte	NC	28260-0232	
Carolina Franco		Address on File						
Carolina Jimenez & Christina Allen dba Always Hungry Atl LLC		Address on File						
Carolina Nunez Seas		Address on File						
Carolina Valencia Zolezzi		Address on File						
Caroline Garza		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Caroline Morris		Address on File						
Carolyn Higman		Address on File						
Carolyn Vaasili Brice dba Jumpin Gymsters LLC		Address on File						
Carpenter, Carol		Address on File						
Carpenter, Nicole		Address on File						
Carpenter-Williams, Tahara		Address on File						
Carr, Christina		Address on File						
Carr, Judith		Address on File						
Carranza, Lucero		Address on File						
Carrasco, Michelle		Address on File						
Carrie Vaillancourt		Address on File						
Carriedo, Karina		Address on File						
Carrigan, Mary		Address on File						
Carrillo Blankenship, Fanny		Address on File						
Carrillo, Leyda		Address on File						
Carrillo, Marissa		Address on File						
Carrington, Nikki		Address on File						
Carrion, Alina		Address on File						
Carrion, Mirthea		Address on File						
Carroll, Dyamond		Address on File						
Carroll, Haili		Address on File						
Carroll, Imani		Address on File						
Carter Bailey dba Educated Analytics LLC		Address on File						
Carter F Scharmen		Address on File						
Carter, Amari		Address on File						
Carter, Britt		Address on File						
Carter, Emily		Address on File						
Carter, Jamie		Address on File						
Carter, Katie		Address on File						
Carter, Kieora		Address on File						
Carter, Nyasia		Address on File						
Carvajal-Sanchez, Nikole		Address on File						
Carvalho Blanc, Monica		Address on File						
Carvalho, Bethania		Address on File						
Cary Plumbing Company		226 E Cedar St			Cary	NC	27511	
Cary, Naomi		Address on File						
Casa Timber Ridge LLC	Ravi Durairaj	4204 N 1 35			Denton	TX	76207	
Casa Timber Ridge LLC		4204 N 1 35			Denton	TX	76207	
Casandra Jensen		Address on File						
Casarrubias Zuniga, Lizbeth		Address on File						
Casas de Paz, Deyna		Address on File						
Casas Netty		Address on File						
Cascade Financial Investments LLC		420 Nichols Rd Ste 22			Kansas City	MO	64112	
Cascades Contractors LLC dba Nextday Inspect		46179 Westlake Dr Ste 200 B			Sterling	VA	20165	
Casco Montes, Andrea		Address on File						
Case, Carolyn		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Casean Inc dba City Wide Facility Solutions		580 Kirts Blvd Ste 301			Troy	MI	48084-4138	
Casella		19050 Woodfield Rd A			Gaithersburg	MD	20879	
Casey Lay		Address on File						
Casey McDonell		Address on File						
Casey, Monica		Address on File						
Cashetta, Angelia		Address on File						
Casiano, Vanette		Address on File						
Casillas, Kara		Address on File						
Caso, Joey		Address on File						
Cassandra Hamilton		Address on File						
Cassandra Hernandez		Address on File						
Cassandra Karnick		Address on File						
Cassandra Simmons		Address on File						
Cassie Coviello		Address on File						
Castaneda Salguero, Patricia		Address on File						
Castaneda Sanchez, Marisol		Address on File						
Castaneda, Janice		Address on File						
Castano Romo, Maria Paula		Address on File						
Castanon, Nelson		Address on File						
Castellisi, Viviana		Address on File						
Castiglia, Rebecca		Address on File						
Castillo Alonso, Jacqueline		Address on File						
Castillo Camila		Address on File						
Castillo, Alivia		Address on File						
Castillo, Ithzell		Address on File						
Castillo, Vica		Address on File						
Castle Hills Commercial Association Inc		2520 King Arthur Blvd Ste 200			Lewisville	TX	75056	
Castle Hills Master Association Inc		4400 State Hwy 121	Ste 900		Lewisville	TX	75056	
Casto, Rachel		Address on File						
Castro Rodriguez, Fatima		Address on File						
Castro Rodriguez, Teresa		Address on File						
Castro Velasquez, Genesis		Address on File						
Castro, Alondra		Address on File						
Castro, Ana		Address on File						
Castro, Catherine		Address on File						
Castro, Erika		Address on File						
Castro, Linda		Address on File						
Cataldi, Gina		Address on File						
Catanzarite-Morris, Isabella		Address on File						
Catering Solutions LLC		557 Lyme Rock Rd			Bridgewater	NJ	08807	
Caterpillar Global Management LLC		43 01 21st St Ste 123			Long Island City	NY	11101	
Cathcart, Megan		Address on File						
Catherine Cadore dba Mustard Seed Healthcare Institute Inc		Address on File						
Catherine Garcia		Address on File						
Catherine Mason dba Seedling Education Group LLC		Address on File						
Catherine Phillips		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Catherine Rebecca Hudson		Address on File						
Cathy Eunjoo Kim		Address on File						
Cathy Eunjoo Lim	Attn Sophiea Kim	6713 Columbine Way			Plano	TX	75093	
Cathy Nguyen		Address on File						
Causey, Caroline		Address on File						
Causey, Leala		Address on File						
Cavalieri, Kacey		Address on File						
Caveny, Ian		Address on File						
Cavin, Cheyenne		Address on File						
Cayayan, Caitlyn		Address on File						
Cde Lightband		2021 Wilma Rudolph Blvd			Clarksville	TN	37040	
Cdtfa California Dept of Tax & Fee Adminsitration		PO Box 942879			Sacramento	CA	94279-3535	
CDW		200 N Milwaukee Ave			Vernon Hills	IL	60061	
Cecilia Portwood		Address on File						
Cedillo, Lisa		Address on File						
Celaya, Penelope		Address on File						
Celia Lindig		Address on File						
Celiksu, Hatice		Address on File						
Celina Tran		Address on File						
Celine Padly		Address on File						
Celis, Joan		Address on File						
Cempe-Cohen, Victoria		Address on File						
Centene Management Company		7700 Forsyth Blvd			St Louis	MO	63105	
Centene Management Corp		7700 Forsyth Blvd			St Louis	MO	63105	
Centerpoint Energy		PO Box 1423			Houston	TX	77251-1423	
Centimark Corporation		PO Box 536254			Pittsburgh	PA	15253-5904	
Central Indiana Maintenance Inc dba City Wide Facility Solutions of Indianapolis In	Central Indiana Maintenance Inc	PO Box 776101			Chicago	IL	60677	
Century Fire Protection LLC		201 Tech Dr			Sanford	FL	32771	
Centurylink		PO Box 2961			Phoenix	AZ	85062-2961	
Centurylink Utility		PO Box 91155			Seattle	WA	98111-9255	
Cerdan, Julia		Address on File						
Cerrato, Marhay		Address on File						
Certified Fire Extinguisher Service Inc		8710 Norwalk Blvd			Whittier	CA	90606	
Cervantes, Elizabeth		Address on File						
Cervantez, Alissia		Address on File						
Cesari, Nathalia		Address on File						
Cesewski, Paul		Address on File						
Cespedes, Mariel		Address on File						
Cf Fence LLC dba Complete Fence		PO Box 88929			Milwaukee	WI	53288-8929	
Cfcaf Silverstream LLC		110 E 59th St			New York	NY	10022	
Chacon, Maire		Address on File						
Chad Roberts		Address on File						
Chagoya, Bianca		Address on File						
Chaisson, Amber		Address on File						
Chakraborty, Mitaly		Address on File						
Chakravarthy, Vasudharini		Address on File						

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Chalbi, Imanie		Address on File						
Chaliha, Makaila		Address on File						
Chalk Spinner LLC dba Kodo Kids		2330 W Midway Blvd			Broomfield	CO	80020	
Chamberland Fire & Security Inc		12241 Wood Lake Dr			Burnsville	MN	55337	
Chambers, Lauren		Address on File						
Chambliss, Kayla		Address on File						
Champenois, Armida		Address on File						
Champion, Raven		Address on File						
Champlin 6251 LLC	Attn Property Manager	9440 Enterprise Drive			Mokena,	IL	60448	
Chan Vincci		Address on File						
Chana Snow		Address on File						
Chance, Liberty		Address on File						
Chanda, Sayanti		Address on File						
Chandel, Shilpi		Address on File						
Chandil Hewawasam		Address on File						
Chandlers Wharf LLC dba Keller Williams Realty Boston Northwest		200 Baker Ave Ste 205			Concord	MA	01742	
Chandra shekar, Arpitha		Address on File						
Chandra, Sujaya		Address on File						
Chandrakala Mishra, FNU		Address on File						
Chandrashekar, Lavanya		Address on File						
Chang, Amy		Address on File						
Chang, Chiung-Wen		Address on File						
Chang, Chloe		Address on File						
Chang, Christine		Address on File						
Chang, Fei		Address on File						
Chang, Melissa		Address on File						
Chang, Wu Lin		Address on File						
Channell, Kyleigh		Address on File						
Chanthavongseng, Anna		Address on File						
Chantre, Kassandra		Address on File						
Chapa, Abigail		Address on File						
Chapa, Ana		Address on File						
Chapian, Justin		Address on File						
Chapin, Michael		Address on File						
Chapman Glucksman P C		11900 W Olympic Blvd Ste 800			Los Angeles	CA	90064	
Chapman Pereira, Maria		Address on File						
Chapman, Alexandria		Address on File						
Chapman, Nakavia		Address on File						
Charisse Carino		Address on File						
Charlee Cotton		Address on File						
Charles County Treasurer		PO Box 2607			La Plata	MD	20646	
Charles Environmental LLC		PO Box 3172			St Charles	IL	60174	
Charles Joseph Dirocco Jr dba Dirini Water Inc		Address on File						
Charles, Alexious		Address on File						
Charles, Mariah		Address on File						
Charles, Sharell		Address on File						
Charlie DeVore		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Charter Development Company LLC		c o Hanna Partlo	3850 Broadmoor SE		Grand Rapids	MI	49512	
Chase Simon		6345 Cragie Hill Ct			Dublin	OH	43017	
Chasity Calhoun Mn		Address on File						
Chatman, Davette		Address on File						
Chatman, Jeremiah		Address on File						
Chatman, Marilyn		Address on File						
Chatterjee, Sutapa		Address on File						
Chavan, Mitali		Address on File						
Chavarria, Casandra		Address on File						
Chavers, Nora		Address on File						
Chavez Acosta, Jaqueline		Address on File						
Chavez, Alejandra		Address on File						
Chavez, Antonio		Address on File						
Chavez, Carmen		Address on File						
Chavez, Dawn		Address on File						
Chavez, Laura		Address on File						
Chavez, Nora		Address on File						
Chavez, Ruben		Address on File						
Chavez-Reveles, Catherine		Address on File						
Chavis, Jayda		Address on File						
Cheema, Afshan		Address on File						
Cheema, Perminda		Address on File						
Chekuri, Anusha		Address on File						
Chelsea Coorts		Address on File						
Chelsea Fitzgibbons		Address on File						
Chelsea Harris		Address on File						
Chelsea Miller		Address on File						
Chen Xi		Address on File						
Chen, Bo		Address on File						
Chen, Cen		Address on File						
Chen, Deborah		Address on File						
Chen, Dongyan		Address on File						
Chen, Hanmian		Address on File						
Chen, Jiaying		Address on File						
Chen, Michelle		Address on File						
Chen, NA		Address on File						
Chen, Rong		Address on File						
Chen, Shanni		Address on File						
Chen, Sisi		Address on File						
Chen, Sylvia		Address on File						
Chen, Wen Ling		Address on File						
Chen, Xiaofeng		Address on File						
Chen, Xiaoying		Address on File						
Chen, Yuying		Address on File						
Chendi Wu		Address on File						
Cheng, Christina		Address on File						
Cheng, Jifang		Address on File						
Cherayil George, Rashmi		Address on File						
Cherema, Keila		Address on File						
Cherie Bates		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Cherkashina, Natalia		Address on File						
Chernysh, Diana		Address on File						
Cherry Net Inc		1 Dock 72 Way 8137			Brooklyn	NY	11205	
Chery Machado		Address on File						
Cheryl Brooks Sullivan Franklin County Treasurer Ohio		373 S High St 17th Fl			Columbus	OH	43215-6306	
Cheshire, Davi		Address on File						
Chess3 LLC dba Chess At Three		219 36th	Box 25 Ground Fl		Brooklyn	NY	11232	
Cheung, Nicola		Address on File						
Chevako, Sophie		Address on File						
Chevea, Khaliah		Address on File						
Chevere, Lourdes		Address on File						
Chezem, Nina		Address on File						
Chhajwani, Tina		Address on File						
Chhaya, Meera		Address on File						
Chiado, Sarah		Address on File						
Chialdikas, Grace		Address on File						
Chiappetta, Rachel		Address on File						
Chiara Estefania		Address on File						
Chicago 1000 Washington LLC	Attn Dubbin Hanon	c o Excel Property Consulting LLC	2 Ethel Rd Ste 205A		Edison	NJ	08817	
CHICAGO 1000 WASHINGTON LLC	Attn Hymie Mishan	2 Ethel Road, Suite 205A			Edison,	NJ	08817	
Chicago 1000 Washington LLC	Hymie Mishan	180 Maiden Lane Suite 1101			New York	NY	10038	
Chicago Backflow Inc		PO Box 280			Worth	IL	60482	
Chicago Fire Detection Systems LLC		11535 W 183rd Pl Ste 111			Orland Park	IL	60467	
Chicago Plumbing Experts dba Suburban Plumbing Experts		9100 W Plainfield Rd Ste 9			Brookfield	IL	60513	
Chido Corp dba 1 800 Water Damage		PO Box 822796			Vanvcouver	WA	98682	
Chiesa Shahinaian & Giantomasi Pc	Attn Mitchell S Berkey Esq	105 Eisenhower Pkwy			Roseland	NJ	07068	
Child Care Aware of America		Address on File						
Child Care Aware of America		Address on File						
Child Care Aware of America		Address on File						
Child Care Aware of America		Address on File						
Child Care Aware of America		Address on File						
Child Care Aware of America		Address on File						
Child Care Aware of America		Address on File						
Child Care Licensing Division		c o Unit 22	PO Box 4395		Portland	OR	97208-4395	
Child Doe, et al. v Guidepost Montessori (Simon Doe - Muirfield)	Cooper Elliott	305 W Nationwide Blvd			Columbus	OH	43215	
Childcare Careers LLC		2000 Sierra Point Pkwy Ste 702			Brisbane	CA	94005	
Childers, Sonia		Address on File						
Ching, Estefania		Address on File						
Chinnasamy, Vasanthi		Address on File						
Chinwan, Ankita		Address on File						
Chiper Technology Corporation		18 Apostle Island			Madison	WI	53719	

Exhibit N
Creditor Matrix
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Chipuowuop, Adol		Address on File						
Chirinos, Dulce		Address on File						
Chiu, Anne		Address on File						
Chlarson, Jacqueline		Address on File						
Chloe Hadj		Address on File						
Cho Britany		Address on File						
Cho Jingyi		Address on File						
Cho, Jiyeon		Address on File						
Choe, Debbie		Address on File						
Choi, Elizabeth		Address on File						
Choi, Eun Jeong		Address on File						
Choice Permitting & Development Services LLC		2327 Dewey St			Hollywood	FL	33020	
Chong, Michelle		Address on File						
Chopda, Smita		Address on File						
Choudhary, Sapana		Address on File						
Chowbey, Shilpi		Address on File						
Chris Nine		Address on File						
Chris Tirado		Address on File						
Christa L Hein dba Bring The Farm To You LLC		Address on File						
Christensen, Cassandra		Address on File						
Christi Berg		Address on File						
Christian C Gerber dba Airbasics		Address on File						
Christian Carpenter		Address on File						
Christian Gerber		Address on File						
Christian Mcguigan dba Dynamite Studios		Address on File						
Christian Scacco Csad LLC dba Activate Pressure Washing		Address on File						
Christian, Daniel		Address on File						
Christian, Emily		Address on File						
Christie, Katarina		Address on File						
Christin Barson		Address on File						
Christin Galway		Address on File						
Christina Cothren		Address on File						
Christina Polidoro		Address on File						
Christina Ridolfo		Address on File						
Christina Sa		Address on File						
Christina Williams		Address on File						
Christina Yong		Address on File						
Christina Ziccardi		Address on File						
Christine Brown		Address on File						
Christine Chavez		Address on File						
Christine McEwan		Address on File						
Christine Perkins		Address on File						
Christine Rydygier		Address on File						
Christine Rydygier		Address on File						
Christine Williamson Kelley		Address on File						
Christison, Casey		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Christopher Courter dba Christopher Courter LLC Aka Handyman Extraordinaire		Address on File						
Christopher Leshoure		Address on File						
Christopher M Archer		Address on File						
Christopher Martin		Address on File						
Christopher Tulach		Address on File						
Christopherson, Amelia		Address on File						
Christy Bell		Address on File						
Christy Rozmus		Address on File						
Chua, Veronica		Address on File						
Chubb		Dept Ch 14089			Palatine	IL	60055-4089	
Chuk Yang Seng		Address on File						
Chundu, Srilatha		Address on File						
Chung Capote, Marianna		Address on File						
Chung Ian		Address on File						
Chung, Helena		Address on File						
Church Road, Limited	Attn David Gregory	14239 Cannongate Drive			Leesburg,	VA	20175	
Church-Molyneux, Tashayna		Address on File						
Cianah Harrell		Address on File						
Ciara Charpie		Address on File						
Cicely Augustine Bercy		Address on File						
Cicely Noto		Address on File						
Cicil Paul, Josephin Nija		Address on File						
Cicio, Alexander		Address on File						
Cifuentes Landscaping LLC		7208 Vellex Ln			Annandale	VA	22003	
Cindy Joy		Address on File						
Cindy Ong		Address on File						
Cintas 21444714		PO Box 29059			Phoenix	AZ	85038-9059	
Cintas 21535189		PO Box 630921			Cincinnati	OH	45263-0921	
Cintas 21545915		PO Box 630921			Cincinnati	OH	45263-0921	
Cintas 21572944		PO Box 630910			Cincinnati	OH	45263-0910	
Cintas 21603897		PO Box 630803			Cincinnati	OH	45263-0803	
Cintas 21625830		PO Box 630910			Cincinnati	OH	45263-0910	
Cintas 21783423		PO Box 630910			Cincinnati	OH	45263-0910	
Cintas 21837549		PO Box 88005			Chicago	IL	60680-1005	
Cintas 21951991		PO Box 630803			Cincinnati	OH	45263-0803	
Cintas 22011728		PO Box 650838			Dallas	TX	75265-0838	
Cintas 22209925		PO Box 650838			Dallas	TX	75265-0838	
Cintas 22296222		PO Box 630803			Cincinnati	OH	45263-0803	
Cintas 22299579		PO Box 631025			Cincinnati	OH	45263-1025	
Cintas 22345091		PO Box 630921			Cincinnati	OH	45263-0921	
Cintas 22492861		PO Box 630803			Cincinnati	OH	45263-0803	
Cintas 22542624		PO Box 630910			Cincinnati	OH	45263-0910	
Cintas 22581522		PO Box 630921			Cincinnati	OH	45263-0921	
Cintas 22597304		PO Box 630921			Cincinnati	OH	45263-0921	
Cintas 22658405		PO Box 650838			Dallas	TX	75265-0838	
Cintas 22779094		PO Box 630803			Cincinnati	OH	45263-0803	
Cintas 23000924		PO Box 630921			Cincinnati	OH	45263-0921	
Cintas 23084367		PO Box 88005			Chicago	IL	60680-1005	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Cintas 23148478		PO Box 630803			Cincinnati	OH	45263-0803	
Cintas 23425361		PO Box 650838			Dallas	TX	75265-0838	
Cintas 23803189		PO Box 650838			Dallas	TX	75265-0838	
Cintas 23841130		PO Box 29059			Phoenix	AZ	85038-9059	
Cintas 25357654		PO Box 630921			Cincinnati	OH	45263-0921	
Cintas Corporation		PO Box 29059			Phoenix	AZ	85038-9059	
Cintas Corporation		PO Box 630910			Cincinnati	OH	45263-0910	
Cintas Corporation		PO Box 650838			Dallas	TX	75265-0838	
Cintas Corporation		6800 Cintas Blvd			Mason	OH	45040	
Cintas Corporation		6800 Cintas Blvd.			Cincinnati	OH	45262-5737	
Cintas Corporation No. 2		6800 Cintas Blvd.			Cincinnati	OH	45262-5737	
Cintas Fire Protection		PO Box 636525			Cincinnati	OH	45263-6525	
Cintia Yamileth Lainez Castro		Address on File						
Cintron, Pilar Teresa		Address on File						
CircleCI		201 Spear St	Ste 1200		San Francisco	CA	94105	
Cision US Inc		PO Box 417215			Boston	MA	02241-7215	
Cisneros, Brianna		Address on File						
Cisneros, Jennifer		Address on File						
Cisneros, Kennedy		Address on File						
Cisneros, Noemi		Address on File						
Cisneros, Patsi		Address on File						
Citizens Energy Group		PO Box 7056			Indianapolis	IN	46207-7056	
Citrix Systems Inc Cloud Collections		PO Box 936497			Atlanta	GA	31193-6497	
City and County of San Francisco	San Francisco Tax Collector	PO Box 7425			San Francisco	CA	94120	
City and County of San Francisco Tax Collector		PO Box 7027			San Francisco	CA	94120-7427	
City College of New York		160 Convent Ave	A 103		New York	NY	10031-9101	
City Fire Inc		5708 SW 25th St			Hollywood	FL	33023	
City of Alexandria		Department Of Finance	PO Box 34901		Alexandria	VA	22334	
City of Apple Valley	Attn Utility Billing Dept	7100 147th St W			Apple Valley	MN	55124-9016	
City of Aurora Tax & Licensing		PO Box 913200			Denver	CO	80291-3200	
City of Austin		One Texas Ctr	505 Barton Springs Rd		Austin	TX	78704	
City of Austin Utility	City of Austin	PO Box 2267			Austin	TX	78783	
City of Boston		Box 9711			Boston	MA	02114	
City of Centennial		Tax & Licensing Division	PO Box 17383		Denver	CO	80217-0383	
City of Charleston	City Collector	915 Quarrier St Ste 4			Charleston	WV	25301	
City of Charleston		501 Virginia St E			Charleston	WV	25301	
City of Charlotte		Billing Ctr	PO Box 1316		Charlotte	NC	28201-1316	
City of Chicago		City Hall Rm 107A	121 N Lasalle St		Chicago	IL	60602-1288	
City of Chicago		PO Box 71429			Chicago	IL	60694-1429	
City of Columbus		PO Box 182882			Columbus	OH	43218-2882	
City of Coppell		PO Box 9478	255 Pkwy Blvd		Coppell	TX	75019	
City of Duluth		3167 Main St			Duluth	GA	30096-3263	
City of Englewood Utility		1000 Englewood Pkwy			Englewood	CO	80110	
City of Evanston Public Works Agency		PO Box 4007			Carol Stream	IL	60197-4007	
City of Fairfax		Treasurers Office Rm 234	10455 Armstrong St		Fairfax	VA	22030-3649	
City of Fairfax Office of Code Administration		10455 Armstrong St 208			Fairfax	VA	22030-3630	

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
City of Federal Way		33325 8th Ave S Ste 101			Federal Way	WA	98003	
City of Folsom		PO Box 7463			San Francisco	CA	94120-7463	
City of Folsom Fire Dept		535 Glenn Dr			Folsom	CA	95630	
City of Folsom Processing Center		8839 N Cedar Ave 212			Fresno	CA	93720	
City of Frisco		PO Box 2730			Frisco	TX	75034	
City of Georgetown Utilities		PO Box 1430	300 1 Industrial Ave		Georgetown	TX	78627	
City of Grand Rapids Utility		300 Monroe Ave NW			Grand Rapids	MI	49503-2296	
City of Hillsboro		150 E Main St			Hillsboro	OR	97123	
City of Hollywood		Utility Billing Processing Ctr	PO Box 229187		Hollywood	FL	33022-9187	
City of Houston Sign Administration		PO Box 2688			Houston	TX	77252-2688	
City of Huntington Finance Division		PO Box 1659			Huntington	WV	25717	
City of Hurst Utility Billing		1505 Precinct Line Rd			Hurst	TX	76054-3302	
City of Kansas City Missouri		414 E12th St 2nd Fl			Kansas City	MO	64106	
City of Kent	Attn Customer Service Finance	400 W Gowe St			Kent	WA	98032	
City of Kent Finance	Attn Customer Service	220 4th Ave S			Kent	WA	98032	
City of Kent Utility Billing		PO Box 84665			Seattle	WA	98124-5965	
City of Kentwood Treasurer		4900 Breton Ave SE	PO Box 8848		Kentwood	MI	49518-8848	
City of Kirkwood		PO Box 220579			Kirkwood	MO	63122-0579	
City of Lewisville	Attn Alarms	PO Box 299002			Lewisvile	TX	75029-9002	
City of Longmont Utility Billing		350 Kimbark St			Longmont	CO	80501-5500	
City of Madison Municipal Service Bill		119 E Olin Ave			Madison	WI	53713	
City of Mansfield		1200 E Broad St			Mansfield	TX	76063	
City of Marlborough		PO Box 735			Reading	MA	01867-0405	
City of Mckinney Utilities		PO Box 8000			Mckinney	TX	75070-8000	
City of Mill Valley		Business License Dept	26 Corte Madera Ave		Mill Valley	CA	94941	
City of Milton		2006 Heritage Walk			Milton	GA	30004	
City of Naperville		Finance Department	400 S Eagle St		Naperville	IL	60540	
City of Naples		PO Box 12124			Naples	FL	34101-2124	
City of Newton Fire Department		1164 Centre St			Newton	MA	02459	
City of Newton Water and Sewer Division		101 W Main St Ste 100			Moorestown	NJ	08057-2459	
City of Oklahoma City		PO Box 26570			Oklahoma City	OK	73126-0570	
City of Palo Alto Utilities		PO Box 7026			San Francisco	CA	94120-7026	
City of Peoria	Attn M A R Processing	8401 W Monroe St			Peoria	AZ	85345	
City of Peoria		PO Box 80031			Prescott	AZ	86304-8031	
City of Phoenix		PO Box 29100			Phoenix	AZ	85038-9100	
City of Plano		Environmental Health and Sustainability	1520 K Ave 210		Plano	TX	75074	
City of Plano		PO Box 861990			Plano	TX	75086-1990	
City of Portland		111 SW Columbia St Ste 600			Portland	OR	97201	
City of Portland General Ar	Attn General Ar	PO Box 5066			Portland	OR	97208-5066	
City of Portland Or		PO Box 4216			Portland	OR	97208-4216	
City of Richardson		PO Box 831907			Richardson	TX	75083-1907	
City of Round Rock		Utility Billing Department	221 E Main St		Round Rock	TX	78664-5299	
City of San Mateo	Planning Dept Attn Linda Ly	330 W 20th Ave			San Mateo	CA	94403	
City of San Mateo		Finance Division	330 W 20th Ave		San Mateo	CA	94403	
City of San Ramon		7000 Bollinger Canyon Rd			San Ramon	CA	94583	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
City of Scottsdale		Scottsdale License Utility Payments	PO Box 842105		Los Angeles	CA	90084-2105	
City of Sun Prairie	Finance Department	300 E Main St			Sun Prairie	WI	53590	
City of Thornton		9500 Civic Ctr Dr			Thornton	CO	80229	
City of Thornton S&U		Sales and Use Tax Division	PO Box 910222		Denver	CO	80291-0222	
City of Toronto	Revenue Services	N York Civic Centre	Lower Fl 5100 Yonge St		Toronto	ON	M2N 5V7	Canada
City of Verona Sewer & Water		111 Lincoln St			Verona	WI	53593	
City of Verona Treasurer Wisconsin		111 Lincoln St			Verona	WI	53593	
City of Waukee		230 W Hickman Rd			Waukee	IA	50263	
City of Westfield Indiana		PO Box 863			Indianapolis	IN	46206-0863	
City of White Bear Lake		4701 Hwy 61			White Bear Lake	MN	55110-3237	
City Suburban Plumbing Corp		448 Fifth Ave			Pelham	NY	10803	
City Wide Facility Solutions		1150 Haywood Road			Greenville	SC	29615	
City Wide Facility Solutions of Columbus Oh		PO Box 1039			Middleton	OH	45042	
Cladera, Nathalie		Address on File						
Claire Hoffman		Address on File						
Clanin, Emma		Address on File						
Clara Prieto Castillo		Address on File						
Clara Satterwhite		Address on File						
Clardy, Lily		Address on File						
Clark 6001 LLC		9440 Enterprise Dr			Mokena	IL	60448	
Clark, Asia		Address on File						
Clark, Briana		Address on File						
Clark, Camille		Address on File						
Clark, Casey		Address on File						
Clark, Ebonee		Address on File						
Clark, Laci		Address on File						
Clark, Lainey		Address on File						
Clark, Melody		Address on File						
Clark, Michele		Address on File						
Clark, Nancy		Address on File						
Clark, Nicoli		Address on File						
Clark, Shea		Address on File						
Clarke, Marcia		Address on File						
Clarke, Skyler		Address on File						
Clarkson, Shawna		Address on File						
Claros, Aracelly		Address on File						
Claudia Gusta		Address on File						
Claudine & Mike Matsunaga		Address on File						
Claudino Rodrigues Pardo, Barbara		Address on File						
Claudio, Crystal		Address on File						
Claudis, Brenda		Address on File						
Clauer, Tatum		Address on File						
Claure, Marcela		Address on File						
Claustre, Tessa		Address on File						
Clay Williams		Address on File						
Clay, Christine		Address on File						
Clemens, Katie		Address on File						
Clemenson, Tracy		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Clements, Alexia		Address on File						
Clement-Vallely, Alyssa		Address on File						
Clerveaux, Andreuse		Address on File						
Clever		75 Remittance Dr Dept 6598			Chicago	IL	60675-6598	
CliftonLarsonAllen LLP		2875 Michelle Drive	Suite 300		Irvine	CA	92606	
Cline, Martha		Address on File						
Clote, Rebekah		Address on File						
Cloudflare Inc		101 Townsend St			San Francisco	CA	94107	
Cloudinary Ltd		6201 America Ctr Dr	Ste 220		San Jose	CA	95002	
Cluff Mechanical		16739 W Papago St			Goodyear	AZ	85338	
CM Rentals LLC	Attn Cody Fitzpatrick	6176 Sandstone Rd			Eau Claire,	WI	54701	
Cm Rentals LLC		6176 Sandstone Rd			Eau Claire	WI	54701	
Cmg Heating and Air LLC		4109 Rollsby Ct			Apex	NC	27539	
Coalmer, Lauren		Address on File						
Coar, Abigail		Address on File						
Coastal Locksmith Inc		PO Box 52890			Irvine	CA	92619	
Cobarrubia, Lillian		Address on File						
Cobb County Tax Commissioner		736 Whitlock Ave Ste 100			Marietta	GA	30064	
Cobb County Water System		PO Box 580440			Charlotte	NC	28258-0440	
Cobb Emc		PO Box 745711			Atlanta	GA	30374-5711	
Cobb, Ananda		Address on File						
Cobb, Courtney		Address on File						
Cobbe, Hannah		Address on File						
Cobos, Diana		Address on File						
Cobra Kitchen Ventilation Inc		302 Kingsland Ave			Brooklyn	NY	11222	
Cockroft, Madison		Address on File						
Coffey, Sophia		Address on File						
Cogliano, Mollie		Address on File						
Cognia Inc		PO Box 746805			Atlanta	GA	30374-6805	
Cogollo Rodriguez, Daniela		Address on File						
Cogra LLC dba Fedma Nyc		316 W 93rd St Apt 3A			New York	NY	10025	
Cohen Amy		Address on File						
Cohen, Hannah		Address on File						
Coimbatore Govindarajan, Deepa		Address on File						
Coker & Feiner		1404 S Andrews Ave			Fort Lauderdale	FL	33316	
Coker Service Inc		150 E N Ave			Villa Park	IL	60181	
Colato Cruz, Joysi		Address on File						
Colburn, Allison		Address on File						
Cole, Alyssa		Address on File						
Cole, Camille		Address on File						
Cole, Itzel		Address on File						
Cole, Kayla		Address on File						
Cole, Latrice		Address on File						
Cole, Lauren		Address on File						
Cole, Maggie		Address on File						
Cole, Tammy		Address on File						
Cole, Terrian		Address on File						
Colehower, Hannah		Address on File						
Colell Laia		Address on File						
Coleman, Amaya		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Coleman, Kelli		Address on File						
Coleman, Terry		Address on File						
Colin Mckee		Address on File						
Colin, Monetta		Address on File						
Collective Resource Inc		838 Brown Ave			Evanston	IL	60202	
Collector of Revenue		41 S Central Ave			St Louis	MO	63105	
Colleen Steele		Address on File						
College Board		Psat Nmsqt	PO Box 30171		New York	NY	10087-0171	
College of Mount Saint Vincent		6301 Riverdale Ave			Bronx	NY	10471	
College of The Canyons dba Santa Clarita Community College District		26455 Rockwell Canyon Rd			Santa Clarita	CA	91355	
Collett, Hailey		Address on File						
Collier County Code Enforcement		Citation Processing Dept	2800 N Horsehoe Dr		Naples	FL	34104	
Collier, Adeline		Address on File						
Collier, Brittany		Address on File						
Collier, Danee		Address on File						
Collier, Justin		Address on File						
Colliers Engineering & Design Inc		101 Crawfords Corner Rd Ste 3400			Holmdel	NJ	07733	
Collier-Terry, Kristin		Address on File						
COLLIN COUNTY TAX ASSESSOR/COLLECTOR		P.O. Box 8046			McKinney	TX	75070	
Collins Allena		Address on File						
Collins, Amanda		Address on File						
Collins, Brea		Address on File						
Collins, Elisabeth		Address on File						
Collins, Gwen		Address on File						
Collins, Illyana		Address on File						
Collins, Kaelin		Address on File						
Collins, Kelly		Address on File						
Collins, Lilah		Address on File						
Collins, Michelle		Address on File						
Collins, Rebecca		Address on File						
Colmenarez Facenda, Kiana		Address on File						
Cologni Silva, Giuliana		Address on File						
Colon, Elise		Address on File						
Colone, Mia		Address on File						
Colonial Landscaping LLC		5108 Prince George Dr			Princegeorge	VA	23875	
Colonial Landscaping LLC		117 S Main St			Hopewell	VA	23860	
Colorado Department of Early Childhood	Attn Parent Letter Fines	710 S Ash St			Denver	CO	80246	
Colorado Department of Human Services	Oec Attn License Processing	1575 Sherman St 1st Fl			Denver	CO	80203-1714	
Colorado Department of Revenue		Colorado Department of Revenue			Denver	CO	80261-0004	
Colorado Dhcpf Physicians	c o Colorado Department of Health Care Policy & Financing	303 E 17th Ave Ste 1100			Denver	CO	80203	
Colorado Fire Services LLC		12445 E 39th Ave Ste 511			Denver	CO	80239-3418	
Colton, Elaine		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Columbia Association Inc		c o Truist	PO Box 79998		Baltimore	MD	21279-0998	
Columbia Gas of Ohio		PO Box 4629			Carol Stream	IL	60197-4629	
Columbia Gas of Virginia		PO Box 742529			Cincinnati	OH	45274-2529	
Columbus City Treasurer Fire		City Of Columbus Treasurer	90 W Broad St		Columbus	OH	43215	
Colvin, Kaneia		Address on File						
Colvin, Rylie		Address on File						
Comcast Business		26000 Cannon Rd			Cleveland	OH	44148	
Comfort, Tatyanna		Address on File						
Commerce Township Treasurer		2009 Township Dr			Commerce Township	MI	48390	
Commercial Flat Roofing of Dallas LLC		2001 Ross Ave Ste 700 123			Dallas	TX	75201	
Commercial Parts & Service Fo Cincinnati Ohio Inc dba Commercial Parts and Service		10671 Techwood Cir			Cincinnati	OH	45242	
Commissioner of Revenue Services		Department Of Revenue Services State Of Ct	PO Box 2974		Hartford	CT	06104-2974	
Commissioner of Taxation and Finance		Nys Assessment Receivables	PO Box 4127		Binghamton	NY	13902-4127	
Commonwealth of Virginia Department of Taxation	Department of Taxation	PO Box 2156			Richmond	VA	23218	
Community Child Care Solutions		Address on File						
Community Christian Church of Naperville		24035 W Riverwalk Ct			Plainfield	IL	60544	
Community Matters Inc		PO Box 5900			Frisco	TX	75035	
Community Products dba Community Playthings		Corporate W9 101 Woodcrest Dr Rifton Ny 12471	PO Box 2		Ulster Park	NY	12487	
Community Waste Disposal		PO Box 208939			Dallas	TX	75320-8939	
Complete Mechanical Inc		5117 Riverside Ave			Everett	WA	98201	
Complete Solutions Iowa LLC dba City Wide Facility Solutions Des Moines		4434 114th St			Urbandale	IA	50322	
Compliance Directive Solutions Inc		PO Box 2057			Chester	VA	23831	
Compres, Mabel		Address on File						
Compston, Mackenzie		Address on File						
Compsych Corporation		Nbc Tower 13th Fl	455 N Cityfront Plz		Chicago	IL	60611-5322	
Comte, Lillian		Address on File						
Concentra Medical Centers		Occupational Health Centers Of The SW Pa dba Concentra Medical Centers	PO Box 1297		Brookfield	WI	53008-1297	
Concepcion, Hector		Address on File						
Conde Maillo, Teresa		Address on File						
Conejo palomares, Eyllin		Address on File						
Conejo, Viridiana		Address on File						
Cones, Mary		Address on File						
Conn, Jamie		Address on File						
Connecticut Asbestos Abatement LLC		47 Linden St			West Haven	CT	06516	
Connecticut Attorney General	Attn Bankruptcy Department	165 Capitol Ave			Hartford	CT	06106	
Connecticut Dept of Revenue	Department of Revenue Services	450 Columbus Blvd Ste 1			Hartford	CT	06103	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Conner, Kayla		Address on File						
Connolly, Katherine		Address on File						
Connor, Karina		Address on File						
Conover, Brianna		Address on File						
Conroy, Lisa		Address on File						
Constance Upright		Address on File						
Constellation New Energy Gas Division LLC		PO Box 5472			Carol Stream	IL	60197-5472	
Constellation New Energy Inc		PO Box 4640			Carol Stream	IL	60197-4640	
Consumers Energy		PO Box 740309			Cincinnati	OH	45274-0309	
Contee, Jordan		Address on File						
Contractor Management Services		275 Payson St			Hoffman Estates	IL	60169	
Contreras, Analieze		Address on File						
Contreras, Eucaris		Address on File						
Contreras, Gladys		Address on File						
Contreras, Jarelieze		Address on File						
Contreras, Karla		Address on File						
Contreras, Maria L		Address on File						
Contreras, Rosalyn		Address on File						
Contreras, Rosemary		Address on File						
Convocation Fire Protection		7710 Vernwood			Houston	TX	77040	
Conway, Melanie		Address on File						
Cook County Department of Public Health		Environmental Health Division	10220 S 76th Ave Rm 250		Bridgeview	IL	60455	
Cook County Treasurer		PO Box 805436			Chicago	IL	60680-4116	
Cook, Kathleen		Address on File						
Cook, Tiffany		Address on File						
Cooks, Alexis		Address on File						
Cooksey, Faith		Address on File						
Coolray Heating and Cooling LLC		1645 Williams Dr			Marietta	GA	30066	
Coons, Chloe		Address on File						
Cooper, Caroline		Address on File						
Cooper, Jennifer		Address on File						
Copeland, Latasha		Address on File						
Copeland, Lindsey		Address on File						
Copesan Services Inc		PO Box 8442			Carol Stream	IL	60197-8442	
Copper, Lydia		Address on File						
Copper, Richard		Address on File						
Corbett, Olivia		Address on File						
Corbo Katherine		Address on File						
Corcoran, Fiona		Address on File						
Cordova, Katherine		Address on File						
Core Electric Cooperative Formerly Irea Electric		PO Box 6437			Carol Stream	IL	60197-6437	
Cork, Angela		Address on File						
Cornejo, Emily		Address on File						
Cornwall, Tahirah		Address on File						
Corona, Mayra		Address on File						
Coronado, Carmen		Address on File						
Corporate Service Consultants LLC		PO Box 1048			Dandridge	TN	37725	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Corpron, Camille		Address on File						
Corpuz, Evelyn		Address on File						
Corpuz, Jessica		Address on File						
Corrente, Julia		Address on File						
Cortes, Anahi		Address on File						
Cortes, Dahlia		Address on File						
Cortes, Nicole		Address on File						
Cortes-Laboy, Lianna		Address on File						
Cortez, Brittany		Address on File						
Cortez, Cecily		Address on File						
Cortez, Hazel		Address on File						
Cortez, Katherine		Address on File						
Cortez, Kelsie		Address on File						
Cortez, Laura		Address on File						
Cortina, Chanel		Address on File						
Cosco Fire Protection Inc		4308 S 131st Pl			Tukwila	WA	98168	
Coserv		PO Box 650785			Dallas	TX	75265-0785	
Cosmic Education Group Limited		Rm 203 S F	Officeplus Sheung Wan	93 103 Wing Lok St	Sheun Wan	HONG KONG		China
Coss Lilia		Address on File						
Costa, Leeann		Address on File						
Costa, Maria		Address on File						
Costas Carlos		Address on File						
Costello, Angelica		Address on File						
Costic Rocio		Address on File						
Cothron Safe & Lock Company Inc dba Cothrons Security Professionals		8120 Exchange Dr Ste 100			Austin	TX	78754	
Cothrons Security Solutions LLC dba Cothrons Safe & Lock		8120 Exchange Dr Ste 100			Austin	TX	78754	
Cotterman, Hailey		Address on File						
Cotton, Kristina		Address on File						
Coughran, Haylee		Address on File						
Counts, Emily		Address on File						
County Care Health Plan	Administrative & Legal Offices	1950 W Polk St			Chicago	IL	60612	
County of Fairfax	Fairfax County, Dept. Of Tax Administration	Joshua Sponar	12000 Government Center Parkway, #223		Fairfax	VA	22035	
County of Fairfax		Department Of Tax Administration	PO Box 10203		Fairfax	VA	22035-0203	
County of Fairfax		Office Of The Fire Marshall	12099 Government Ctr Pkwy 3rd Fl		Fairfax	VA	22035	
County of Los Angeles		Department Of Treasurer and Tax Collector	PO Box 514818		Los Angeles	CA	90051-4818	
County of Loudoun		Health Department	1 Harrison St SE		Leesburg	VA	20176	
County of Loudoun		Henry C Eickelberg Treasurer	PO Box 1000		Leesburg	VA	20177-1000	
County of Loudoun		PO Box 7000			Leesburg	VA	20177-7000	
County of Loudoun		PO Box 7000	Msc 68		Leesburg	VA	20177-7000	
County of Santa Clara Department of Tax & Collections		70 W Hedding St	E Wing 6th Fl		San Jose	CA	95110-1767	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Couram, Thomasa		Address on File						
Courtney Floyd		Address on File						
Courtney Hammond		Address on File						
Courtney Latham		Address on File						
Courtney Pernia		Address on File						
Courtney Reed		Address on File						
Cous LLC dba Soccer Shots		3919 National Dr Ste 300			Burtonsville	MD	20866	
Couture, Claire		Address on File						
Couwenberg, Minna		Address on File						
Cove Texas Net Lease 63 Mt		2958 Columbia St			Torrance	CA	90503	
Cove Texas Net Lease 63 Mt LLC Cv		2958 Columbia St			Torrance	CA	90503	
Cove Texas Net Lease 63 MT, LLC	Attn Sam Simino	2958 Columbia Street			Torrance,	CA	90503	
Cove Texas Net Lease 67 Mt LLC	Sam Simino	2958 Columbia St Ste 300			Torrance	CA	90503	
Cove Texas Net Lease 67 Mt LLC		2958 Columbia St			Torrance	CA	90503	
Covey, Rachel		Address on File						
Covington, Shannon		Address on File						
Cowan, Deanna		Address on File						
Coward, Allyson		Address on File						
Cowsert, Kellie		Address on File						
Cox Business		PO Box 53280			Phoenix	AZ	85072-3280	
Cox Business		PO Box 650991			Dallas	TX	75265	
Cox, Allee		Address on File						
Cox, Erica		Address on File						
Cozen Oconnor		175 Greenwich St 55th Fl			New York	NY	10007	
Cps Energy		PO Box 2678			San Antonio	TX	78289-0001	
Cqft LLC	Clement Qaqish	10672 Wexford St Unit 270			San Diego	CA	92131	
Cqft LLC		Clement Qaqish	10672 Wexford St 270		San Diego	CA	92123	
Cr&R		PO Box 7183			Pasadena	CA	91109-7183	
Craghead, Leona		Address on File						
Craig Nicholas Jutronich dba Group 5 Specialized Concrete Resurfacing		432 Dell Ct			Solana Beach	CA	92075	
Craig Road Holding LLC	c o Mulberry 5 LLC	295 Madison Ave Ste 1101			New York	NY	10017	
Craig Road Holding LLC	Danny Kach Esq	Litwin Kach LLP	401 N. Michigan Avenue, Suite 1200		Chicago	IL	60611	
Craig Turner dba Ben N Dads Lawn Service		Address on File						
Crane, Carter		Address on File						
Cranmer, Tina		Address on File						
Crasta, Vanessa		Address on File						
Cravanas, Sharon		Address on File						
Craver, Derian		Address on File						
Crawford, Jenna		Address on File						
Crawford, Khaliyah		Address on File						
Crawford, Mikahla		Address on File						
Crawford, Pamela		Address on File						
Crazy Beagle LLC	Maria L Hamburger	2725 La Ventana Pkwy			Driftwood	TX	78619	
Creative Safety Supply LLC	Attn Accounts Receivable	8030 SW Nimbus Ave			Beaverton	OR	97008	
Credence Resource Management LLC		PO Box 1936			Southgate	MI	48195-0936	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Crespo De Duran, Mirladys		Address on File						
Crespo, Yoneska		Address on File						
Crest Properties LLC	Sandy Shenton & David Shenton	3134 Sycamore Ln.			Billings	MT	59102	
Creswell, Nyasia		Address on File						
Crew, Iyana		Address on File						
Crews, Rebekah		Address on File						
Crexendo Business Solutions		PO Box 200969			Dallas	TX	75320-0969	
Crisp-Salisbury, Grace		Address on File						
Cristal Bojorges		Address on File						
Crites, Katherine		Address on File						
Crittenden, Emily		Address on File						
Croft, Tayler		Address on File						
Cronin, Mirlene		Address on File						
Crook, Greg		Address on File						
Crosby, Sophia		Address on File						
Cross, Arianna		Address on File						
Cross, Christian		Address on File						
Cross, Kira		Address on File						
Cross, Krista		Address on File						
Crossland Construction Company Inc		833 S E Ave	PO Box 45		Columbus	KS	66725	
Crosson, Rian		Address on File						
Crow, Amy		Address on File						
Crowe, Kristen		Address on File						
Crowe, Nethaneel		Address on File						
Crowley, Victoria		Address on File						
Crown Crafts Inc dba Manhattan Toy Group LLC		110 5th N St			Minneapolis	MN	55403	
Cruz Guzman, Lilia		Address on File						
Cruz, Ana		Address on File						
Cruz, Jacqueline		Address on File						
Cruz, Laura		Address on File						
Cruz, Luara		Address on File						
Cruz, Veronica		Address on File						
Cruzada, Ayari		Address on File						
Cruz-Gomez, Maria		Address on File						
Crw Inc dba Whitfields Lawn & Garden Specialist LLC		3132 4th St			Des Moines	IA	50313	
Crynock, Alyssa		Address on File						
Cryselle Mcdonald		Address on File						
Crystal Nugent		Address on File						
Crystal Pinney Ramos		Address on File						
Crystal Rowland		Address on File						
Cuellar Valle, Xochitl		Address on File						
Cuellar, Erika		Address on File						
Cuevas, Aida		Address on File						
Cuevas, Cinthya		Address on File						
Cuevas, Dolca		Address on File						
Cuevas, Emilia		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Cuevas, Esmeralda		Address on File						
Cuevas, Martha		Address on File						
Cuevas, Natasha		Address on File						
Cuevas, Yexines		Address on File						
Cui, Xiaobo		Address on File						
Culafic Adrianna		Address on File						
Culafic, Marina		Address on File						
Culbert & Schmitt PLLC		30 C Catoctin Cir			Leesburg	VA	20175	
Culbertson, Ashlee		Address on File						
Culbertson, Max		Address on File						
Culinary Artistas LLC		900 Northpoint St Ste H108			San Francisco	CA	94109	
Cullen & Associates P C	Attn Kevin D Cullen Esq	299 Broadway Ste 1510			New York	NY	10007	
Culligan Dupage Soft Water Service Inc Wheaton		120 Bridge St			Wheaton	IL	60187	
Culver Plant		Address on File						
Cumberbatch Baez, Shenell		Address on File						
Cummings, Janessa		Address on File						
Cummings, Jessica		Address on File						
Cummings, Katherine		Address on File						
Cummings, Tracy		Address on File						
Cunningham Michael		Address on File						
Cunningham, Helen		Address on File						
Cunningham, Jessica		Address on File						
Cunningham, Yariela		Address on File						
Cupps, Natalie		Address on File						
Curley, Alexandra		Address on File						
Curran, Leo		Address on File						
Curry, Mari-sol		Address on File						
Curt Conway dba Federal Fire Control LLC		1734 Clarkson Rd Ste 347			Chesterfield	MO	63017	
Curtis, Cameron		Address on File						
Curtis, Melissa		Address on File						
Curtis-Evans, Jala		Address on File						
Custom Cleaning Solutions LLC		7051 Meadowlark Dr Ste 202			Birmingham	AL	35242	
Custom Design Drywall Inc		1246 Heavenly Cirlce			Stockton	CA	95209	
Cusulick, Carrie		Address on File						
Cutkelvin, Cherrie		Address on File						
Cvs Pharmacy Inc	c o Cvs Health Corporation	One Cvs Dr			Woonsocket	RI	02895	
Cynthia Pagaduan Ignacio		Address on File						
Cypress Creek Montessori Inc		710 Glacial Stream Ln			Cedar Park	TX	78613	
D & D Landscaping Inc dba D and D Lawn Service Inc		PO Box 1709			Leesburg	VA	20177	
D&D Carting Co Inc Bic64		107 8th St			Brooklyn	NY	11215	
D&E Services LLC dba Utah Drywall & Repair		1173 W Shady Brook Ln 9			West Haven	UT	84401	
D&S Automatics Inc dba Atlas Door Repair		23900 W Industrial Dr S	Ste 1 & 2		Plainfield	IL	60585	
Da Cunha, Anielka		Address on File						
Da Silva, Zuluik		Address on File						
Daar, Kalei		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Dabdoub, Khalil		Address on File						
Dadabhoy, Fatima		Address on File						
Dadi, Venkata		Address on File						
Dadzie, Wendy		Address on File						
Daggett Emily		Address on File						
Dagmi, Maya		Address on File						
Daguillard, Maria		Address on File						
Dahlstrom, Ariel		Address on File						
Dahmer, Amy		Address on File						
Daigle, Alexandra		Address on File						
Dailey, Shannon		Address on File						
Daines, Fernanda		Address on File						
Daisy Gonzalez		Address on File						
Daisy Viyuoh		Address on File						
Dakin Sloss		Address on File						
Dakom Service Inc		31 S St Ste 4S 3			Mount Vernon	NY	10550	
Dakota County Pt&R		1590 Hwy 55			Hastings	MN	55033	
Dakota Electric		4300 220th St W			Farmington	MN	55024-9583	
Dakota Shaw dba Creeative		Address on File						
Dalde, Anastacio		Address on File						
Dale Scheck		Address on File						
Dallas County Treasurer		Mitch Hambleton	801 Ct St Rm 102		Adel	IA	50003	
Dalton, Natalia		Address on File						
Dalziel, Jaq		Address on File						
Damage Recovery		PO Box 801770			Kansas City	MO	64180	
Damares Mondragon		Address on File						
Damebayeva, Ayaulym		Address on File						
Damian Klosowski		Address on File						
Damon And Kimberly Marshall		Address on File						
Damron, Olivia		Address on File						
Dana Defrank		Address on File						
Dana R Jones dba Dana Jones Lcsw S		Address on File						
Dance Dreams LLC		PO Box 100092			Fort Worth	TX	76185	
Dane County Treasurer T Adam Gallagher		PO Box 1299			Madison	WI	53701-1299	
Danette Mia Wilson		Address on File						
Daneva, Iva		Address on File						
Dangerfield, Mikayla		Address on File						
Dania Nieto		Address on File						
Daniel Cervantes Ibarra		Address on File						
Daniel E Sharpe dba Premier Paint & Powerwash		Address on File						
Daniel Franke		Address on File						
Daniel Hadas		Address on File						
Daniel Serber Esq		Address on File						
Daniel Streitz Jr		Address on File						
Daniel Zonenszain		Address on File						
Daniel, Katie		Address on File						
Daniel, Sheila		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Daniel, Yvette		Address on File						
Danielle Darden Talford dba Dtalford Training Solutions		Address on File						
Danielle Doyle		Address on File						
Danielle Militello		Address on File						
Danielle Pham		Address on File						
DANIELLE RICE		Address on File						
Daniello Ilknur		Address on File						
Daniels Joshua		Address on File						
Daniels, Brandon		Address on File						
Danielson, Stacy		Address on File						
Danilava, Anastasiya		Address on File						
Danilina, Svetlana		Address on File						
Daniszewska, Paulina		Address on File						
Danny Kach Esq		Address on File						
Dantes, Charlene		Address on File						
Danyali, Sherri		Address on File						
Dao, Kimberly		Address on File						
Daquila, Joseph		Address on File						
Darcy, Christopher		Address on File						
Dari Borun		Address on File						
Dariyani, Apurwa		Address on File						
Darji Urvi		Address on File						
Darla Damore		Address on File						
Darline Villanueva		Address on File						
Darovich, Megan		Address on File						
Darrant, Kitvana Mya		Address on File						
Darrow, Jennifer		Address on File						
Darryl McFarlane		Address on File						
Darshit Dhanani		Address on File						
Das, Kellie		Address on File						
Dass Shubhangi		Address on File						
Dassi, Deepti		Address on File						
Datla, Shanmukhi Prasanna		Address on File						
Dauti, Mevlana		Address on File						
Dave G Marr Inc dba Dave Marr Lawn Service		Address on File						
Dave Kalstein		Address on File						
Davenport, Amanda		Address on File						
Davenport, Elizabeth		Address on File						
David Abouljoud		Address on File						
David Barquet Ramos		Address on File						
David C Hicks and Angela L Hicks Co Trustees of The Hicks Revocable Marital Trust Dtd May 11 2007 and Mab Real Estate LLC		Address on File						
David C Hicks and Angela L Hicks Co Trustees of The Hicks Revocable Marital Trust Dtd May 11 2007 and Mab Real Estate LLC		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
David Gershuni		Address on File						
David Gurule		Address on File						
David Gurule		Address on File						
David Gurule		Address on File						
David Hlopak		Address on File						
David Holladay		Address on File						
David Howel dba Arts and Pottery LLC		Address on File						
David Jessop		Address on File						
David Kettler Or Kristin Lin		Address on File						
David L Lucchesi and Sandra L Lucchesi As Trustees Or Any Successor Trustee of The		Address on File						
David L. Lucchesi and Sandra L. Lucchesi, Trustees of the Amendment and Restatement of the Lucchesi Family Trust, 11/8/07		Address on File						
David Lucchesi		Address on File						
David M Gregory		Address on File						
David Mcmillan dba Mcmillans Landscaping		Address on File						
David P Vallas		Address on File						
David Polk dba A S A P Heating and Air Tulsa LLC		Address on File						
David Richardson		Address on File						
David Tenorio		Address on File						
David, Bernoali		Address on File						
Davidson, Alexandrea		Address on File						
Davidson, Crystal		Address on File						
Davidson, Kasey		Address on File						
Davidson, Sarah		Address on File						
Davidson, Tonya		Address on File						
Davin Cordova		Address on File						
Davis Cameron		Address on File						
Davis Estates Ltd	Sean Raisch	Dentons Davis Brown	215 10th St 1300		Des Moines	IA	50309	
Davis Estates Ltd		6901 Jersey Ridge Rd			Davenport	IA	52807	
Davis Estates Ltd.	Attn Heather Van Severen	6901 Jersey Ridge Road			Davenport,	IA	52807	
Davis Estates Ltd.	Dentons Davis Brown PC	Tirzah R. Roussell	215 10th St., Suite 1300		Des Moines	IA	50309	
Davis, Aleena		Address on File						
Davis, Alexandra		Address on File						
Davis, Alfred		Address on File						
Davis, Angelique		Address on File						
Davis, April		Address on File						
Davis, Ashley		Address on File						
Davis, Ashley		Address on File						
Davis, Brandi		Address on File						
Davis, Brittany		Address on File						
Davis, Candace		Address on File						
Davis, Celina		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Davis, Darcie		Address on File						
Davis, Debra		Address on File						
Davis, Diamond		Address on File						
Davis, Flore de maria		Address on File						
Davis, Harmony		Address on File						
Davis, Joshua		Address on File						
Davis, Kemya		Address on File						
Davis, Kendra		Address on File						
Davis, Makaylah		Address on File						
Davis, Malee		Address on File						
Davis, Miranda		Address on File						
Davis, Nadia		Address on File						
Davis, Paris		Address on File						
Davis, Robynne		Address on File						
Davis, Silvia		Address on File						
Davis, Stephanie		Address on File						
Davis, Sydney		Address on File						
Dawson, Lolita		Address on File						
Day Accessibility & Mobility Solutions Inc dba Day Elevator & Lift		147 E 2nd St Ste 101			Mineloa	NY	11501	
Day, Emma		Address on File						
Day, Mickenzi		Address on File						
Day, Rebekah		Address on File						
Day, Taylor-Jean		Address on File						
Day, Victoria		Address on File						
Day, William		Address on File						
Dayal, Namrata		Address on File						
Daycare Properties LLC	Adler Private Lending	11350 Random Hills Rd Ste 720			Fairfax	VA	22030	
Daycare Properties LLC	Daniel Adler	14239 Cannongate Dr			Leesburg	VA	20175	
Daycare Properties LLC		11350 Random Hills Rd Ste 720			Fairfax	VA	22030	
DAYCARE PROPERTIES, LLC	Culbert & Schmitt, PLLC	30-C Catoctin Circle 3614			Fairfax	VA	22030	
Dayton-Jones, Erin		Address on File						
Dbr Deerfield Bannockburn Riverwoods Chamber of Commerce		570 Lake Cook Rd	Ste 335		Deerfield	IL	60015	
Dc Newton Wells LLC	c/o Retail Sites, LLC	Attn Robert Hill, Managing Member	101 W. Main Street, Suite 100		Moorestown	NJ	08057	
Dc Va Beach Upton LLC	c/o Retail Sites, LLC	Attn Robert Hill, Managing Member	101 W. Main Street, Suite 100		Moorestown	NJ	08057	
DC VA Beach Upton LLC, DC Newton Wells LLC, Upper Gwynedd Equities, LLC	Munsch Hardt Kopf & Harr, PC	Jonathan Petree	500 N. Akard Street, Suite 4000		Dallas	TX	75201	
Dcosta, Savia		Address on File						
Dcyf		800 Oakesdale Ave SW			Kent	WA	98057	
De Bakker, Kristina		Address on File						
De Falco, Rita		Address on File						
De Jesus, Taylor		Address on File						
de la Rosa, cathia		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
de la Rosa, Susan		Address on File						
De La Torre, Araira		Address on File						
De La Torre, Erika		Address on File						
De Lage Landen Financial Services Inc As Pacific Office Automation		PO Box 825736			Philadelphia	PA	19182-5736	
De Leon, Kaylee		Address on File						
De Los Santos, Chloe		Address on File						
De Luna Esparza, Kimberly		Address on File						
Dean, Raeann		Address on File						
Deaton, Ceceilia		Address on File						
Deatrick Carol		Address on File						
Deb Lenhart		Address on File						
Debra L Wood dba Woodys Aspe LLC		Address on File						
Debrower, Jana		Address on File						
Decaria, Suzanne		Address on File						
Dechert LLP		PO Box 7247 6643			Philadelphia	PA	19170-6643	
Decisionpoint Systems Inc	Taft Stettinius and Hollister LLP	c/o Landon Raiford	111 East Wacker Dr. Suite 2600		Chicago	IL	60601	
Declue, Laura		Address on File						
Deena Leeman Or Ophir Sampson		Address on File						
Deep Yogendrakumar Patel		Address on File						
Deepa Coimbatore Govindarajan		Address on File						
Deepa Magge		Address on File						
Deerfield 1085 LLC	Shane Forde	9440 Enterprise Dr			Mokena	IL	60448	
Defoe Furniture 4 Kids Inc		723 W Mill St			San Bernardino	CA	92410	
Deforest, Anna	Melissa Small	8088 SW 174th Ter			Beaverton	OR	97007-6892	
Deforrest, Aryn		Address on File						
Defreitas, Justin		Address on File						
Defusco, Kellyn		Address on File						
Degenhardt Enterprises LLC dba City Wide Facility Solutions of Sw Ohio & Northern Kentucky		200 W Pike St			Covington	KY	41011	
Degollado, Karla		Address on File						
Dehbashi, Farimah		Address on File						
Dehbashi, Farinaz		Address on File						
Dehler, Heidi		Address on File						
Dehority, Charity		Address on File						
Dehority, Jasen		Address on File						
Dejong, Emma		Address on File						
Dekker, Madison		Address on File						
Dekle, Ciara		Address on File						
Del Angel, Estrella		Address on File						
Del Castillo Iglesias, Sara		Address on File						
Del Co Water Company		6658 Olentangy River Rd			Delaware	OH	43015-9211	
Del Donno, Chloe		Address on File						
Del Rio, Regina		Address on File						
Del Valle, Gabriela		Address on File						
Dela Cruz, Katrina		Address on File						
Delaney McGrath		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Delapena Gonzalez, Lorena		Address on File						
Delatorre, Stephanie		Address on File						
Delaware Attorney General	Attn Bankruptcy Department	Carvel State Office Bldg	820 N French St		Wilmington	DE	19801	
Delaware County Regional Sewer District		50 Channing St 2nd Fl			Delaware	OH	43015	
Delaware Dept of Revenue	Division of Revenue Bankruptcy Services	820 N French St 8th Fl	Carvel State Building		Wilmington	DE	19801	
Delaware Public Health District		470 S Sandusky St			Delaware	OH	43015	
Delaware Secretary of State		Carvel State Office Bldg 10th Fl	820 N French St		Wilmington	DE	19801	
Delbridge Melanie		Address on File						
Delfina Jovel dba Dj Janitors Cleaning System		Address on File						
Delgadillo Mendez, Maria		Address on File						
Delgadillo, Anel		Address on File						
Delgado Altamirano, Mariana		Address on File						
Delgado Diaz, Adlilleh		Address on File						
Delgado, Cristina		Address on File						
Delgado, Milagros		Address on File						
Delgado, Nuniveth		Address on File						
Delgado, Sophia		Address on File						
Delgado, Yauri		Address on File						
Dellaportas, Alexis		Address on File						
Delta Fire & Communications LLC		37400 SE Hauglum Rd			Sandy	OR	97055	
Deluca, Angela		Address on File						
Delucia, Dawn		Address on File						
Demaranville Installations Inc		1100 N Hickory Blvd 106			Pleasant Hill	IA	50327	
Demars, Henry		Address on File						
Dembinski, Mya		Address on File						
Demers Erin		Address on File						
Deming, Rachel		Address on File						
Demir Dauti dba Gracious Heart Er Cpr		Address on File						
Demory, Jasmine		Address on File						
Dempsey, Katie		Address on File						
Denaro, Rachel		Address on File						
Denise Cuomo dba Dc Compliance Consultant		Address on File						
Denise Gittens-Duliepre		Address on File						
Denise Marin Mares		Address on File						
Denise Marin Mares		Address on File						
Denkovych, Yaroslava		Address on File						
Dennis Patterson Hvac Inc		2950 Barhardt Rd			Mount Pleasant	NC	28124	
Dennis, Jordyn		Address on File						
Dennis, Kameal		Address on File						
Denova, Harim		Address on File						
Denton County L I D 1		11111 Katy Fwy 725			Houston	TX	77079-2197	
Denver Water		PO Box 173343			Denver	CO	80217-3343	
Department of Finance Treasury Division		Wellington Webb Building	201 W Colfax Ave		Denver	CO	80202-5329	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Department of Health and Human Services		Environmental Health Program	155 N First Ave Ste 170 Ms 5		Hillsboro	OR	97124	
Department of Industrial Relations		Payment Processing Ctr	PO Box 511232		Los Angeles	CA	90051-3030	
Department of Labor & Industries		Boiler Section	PO Box 44410		Olympia	WA	98504-4410	
Department of Revenue		PO Box 8021			Helena	MT	59604-8021	
Department of Social and Health Services		Department Of Children Youth & Families Child Care Licensing Office	800 Oakesdale Ave SW		Renton	WA	98057	
Department of Social and Health Services		Everett Dcyf Office	1000 SE Everett Mall Way	Ste 204	Everett	WA	98201	
Department of Social Services		Ms 9 3 67	PO Box 944243		Sacramento	CA	94244-2430	
Department of The Treasury Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346			Philadelphia	PA	19101-7346	
Department of The Treasury Internal Revenue Service		1500 Pennsylvania Ave NW			Washington	DC	20220	
Department of The Treasury Internal Revenue Service		George Hyde G H Fallon Federal Building	31 Hopkins Plz		Baltimore	MD	21201	
Derek Wolfe		Address on File						
Deromie II, Michael		Address on File						
Derrick Pentico		Address on File						
Desai Laxmiben		Address on File						
Desalegn, Rahel		Address on File						
Desert Distributing LLC dba Autism Products Com		9420 E Doubletree Ranch Rd Ste 110			Scottsdale	AZ	85258	
Desforges, Meagan		Address on File						
Design Tech International Associates Inc		14125 NW 80th Ave	Ste 303		Miami Lakes	FL	33016	
Desilva, Suneetha		Address on File						
Desiree Cardiel		Address on File						
Desmarais, Alexandra		Address on File						
Despertt, Jordan		Address on File						
Dessert, Riana		Address on File						
Detch, Samuel		Address on File						
Deva Maas dba Acorn Designs		Address on File						
Devalapalli, Reddy Sravani		Address on File						
Develos, Alexa		Address on File						
Devenau, Heather		Address on File						
Devine, Sarah		Address on File						
Devon Malick		Address on File						
Devoy, Dylan		Address on File						
Devries, Brooke		Address on File						
Devudigari, Swethalatha		Address on File						
Devyn Prater		Address on File						
Dewalt, Destini		Address on File						
Dewitt, Champagne		Address on File						
Dey, Urme		Address on File						
Dg Investment Intermediate Holding 2 Inc dba Convergint Technologies LLC		35257 Eagle Way			Chicago	IL	60678	
Dhar, Sarita		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
di Nicola Harth, Margherita		Address on File						
Diana Divanji		Address on File						
Diana Muhoro		Address on File						
Diana Navarro		Address on File						
Diana Torres		Address on File						
Diana Wilder		Address on File						
Diane McMartin		Address on File						
Dianovsky, Alina		Address on File						
Diao Yingying		Address on File						
Diatlov, Konstantin		Address on File						
Diatlova, Mariia		Address on File						
Diaz Baez, Nitziel		Address on File						
Diaz Caamal, Guadalupe		Address on File						
Diaz Flores, Fany		Address on File						
Diaz Gutierrez, Norma		Address on File						
Diaz Moyano, Oscar		Address on File						
Diaz Reyes, Yazmin		Address on File						
Diaz Vega, Carolina		Address on File						
Diaz, Claudia		Address on File						
Diaz, Erica		Address on File						
Diaz, Genesis		Address on File						
Diaz, Julia		Address on File						
Diaz, Kayleigh		Address on File						
Diaz, Mari		Address on File						
Diaz, Maria		Address on File						
Diaz, Marlene		Address on File						
Diaz, Rodolfo		Address on File						
Diaz, Stefania		Address on File						
Diaz, Tara		Address on File						
Diaz, Yennire		Address on File						
Diba, Rawshan		Address on File						
Dibella, Carrisa		Address on File						
Dibenedetto, Miranda		Address on File						
Dickens Mitchener and Associates Inc	Attn Jay Canty	2330 Randolph Rd			Charlotte	NC	28207	
Dickens, Amy		Address on File						
Dicker, Bridget		Address on File						
Dickerson, Heather		Address on File						
Dickett, Jessica		Address on File						
Didi Robinson		Address on File						
Diefenbach, Shelley		Address on File						
Diehl, Ulrike		Address on File						
Dienstbier, Annalise		Address on File						
Dieteman, Lisa		Address on File						
Diez, Ines		Address on File						
Digby, Anna		Address on File						
Diggs, Shelby		Address on File						
Dilks, Taylor		Address on File						
Dillon Kelly		Address on File						
Dillon, Megan		Address on File						

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Dilucia, Lexi		Address on File						
Dimaio, Emily		Address on File						
Dimodugno, Darcy		Address on File						
Dimuzio, Sallie		Address on File						
Dinatale, Andrea		Address on File						
Dineen, Megan		Address on File						
Dineen, Susan		Address on File						
Dinunzio, Emma		Address on File						
Dinusha Senasinghe		Address on File						
Directional Ad Vantage Holdings LLC dba Smartlite		4800 N Federal Hwy Ste 100A			Boca Raton	FL	33431-3410	
Discount School Supply		PO Box 734309			Chicago	IL	60673-4309	
District Court for Montgomery Co Md	Attn Tamara A Stoner Asst Co Attorney	101 Monroe St 3rd Floot			Rockville	MD	20850	
District of Columbia		441 4th St NW			Washington	DC	20001	
Ditzenberger, Rebekah		Address on File						
Divyaa Bhaskar		Address on File						
Dixit Kishorkumar Vora		Address on File						
Dixon, Jiselle		Address on File						
Dixon, Kayla		Address on File						
Dixon, Leanne		Address on File						
Dixon, Reagan		Address on File						
Dj Janitors Cleaning System		18540 Soledad Cyn Rd	Spc 171		Canyon Country	CA	91351	
Djekinnou, Thania		Address on File						
Djelmane, Amel		Address on File						
Djorovich, Olesea		Address on File						
Djr Construction		1057 Caswell Dr			Roseville	CA	95747	
DJuan Perry		Address on File						
Dobbin, Amber		Address on File						
Dobrow-Isaza, Elisa		Address on File						
Dobson, Avery		Address on File						
Docker Inc		144 Townsend St			San Francisco	CA	94107	
Doctor, Keiona		Address on File						
Docusign Inc		PO Box 735445			Dallas	TX	75373-5445	
Dodd, Tiffany		Address on File						
Doe, Diana		Address on File						
Doe, Vivian		Address on File						
Doherty, Chelsea		Address on File						
Dokala, Bhavya Pranathi		Address on File						
Dokic, Jelena		Address on File						
Doktas, Arife		Address on File						
Doll, Kimberly		Address on File						
Dolley, Sarah		Address on File						
Dolog, Valentyna		Address on File						
Do-Medina, Belinda		Address on File						
Domingo, Racquel		Address on File						
Dominguez Bravo, Estefania		Address on File						
Dominguez Figueroa, Deysi		Address on File						
Dominguez Freilis Daniela		Address on File						
Dominguez Martinez Priscila		Address on File						

Exhibit N
Creditor Matrix
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Dominguez Sanchez Teruel, Ana		Address on File						
Dominguez, Angelica		Address on File						
Dominguez, Carla		Address on File						
Dominguez, Jessica		Address on File						
Dominguez, Karina		Address on File						
Dominguez, Zoe		Address on File						
Dominic Bertolino		Address on File						
Dominion Energy		PO Box 26543			Richmond	VA	23290-0001	
Dominion Energy North Carolina	c o Dominion Energy	PO Box 26543			Richmond	VA	23290-0001	
Dominique Staten dba Embrace Create Explore LLC		Address on File						
Don Baker Inc dba Advanced Lock & Security		Address on File						
Donald C Phillips dba Taste for Kids Inc		Address on File						
Donald D Neeland Jr dba Excellence Outdoors LLC		Address on File						
Donald Lindsay		Address on File						
Donald Sussman dba Know Cpr LLC		Address on File						
Donaldson-Wiggan, Georgia		Address on File						
Done Right Hood & Fire Safety Inc		317 Liberty Ave			Brooklyn	NY	11207	
Donia Obrien		Address on File						
Donlan, Emma		Address on File						
Donmar Corp dba Crystal Building Maintenance		3200 Summit Blvd 18023			West Palm Beach	FL	33416	
Donna Robinson		Address on File						
Donnell, Brianna		Address on File						
Donnell, Janisha		Address on File						
Donnelly Mechanical Corp		96 59 222nd St			Queens Village	NY	11429-1313	
Donner, Gabrielle		Address on File						
Donner, Penny		Address on File						
Donovan, Mary		Address on File						
Door Service Inc		11134 Lindergh Business Ct Ste A			St Louis	MO	63123	
Dopp, Ellyne		Address on File						
Dorado, Anthony		Address on File						
Doraisamy, Dharini		Address on File						
Dorfercim LLC dba Jantize America		5555 S Concord Pkwy S	Ste 336		Concord	NC	28027	
Doris Chang		Address on File						
Dority, Azuree		Address on File						
Dorman Associates Inc		229 Flamingo Rd			Mill Valley	CA	94941	
Dorota Ptaszek		Address on File						
Dorsey and Whitney LLP		50 S Sixth St			Minneapolis	MN	55402	
Doshi Chauhan, Bhavya		Address on File						
Doss, Charlene		Address on File						
Doss, Heather		Address on File						
Doster, Diane		Address on File						
Double Eight Services Inc		5930 Wilcox Pl Ste C			Dublin	OH	43016	
Dougherty, Megan		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Dougherty, Megan		Address on File						
Douglas Alden Wright dba Santa Claus Visits You		Address on File						
Douglas Dasilva dba Mr Doug Music Academy LLC		Address on File						
Douglas, Caren		Address on File						
Douglas, Denise		Address on File						
Douglas-Murdock, Daisy		Address on File						
Douglass, Rachael		Address on File						
Doumouya Yacouba Hawwa		Address on File						
Dove, Megan		Address on File						
Dowe, Marian		Address on File						
Dowell, Sydnie		Address on File						
Dowling, Kevin		Address on File						
Downers 925 LLC	Michael H Rose	9440 Enterprise Dr			Mokena	IL	60448	
Downey, Quaneace		Address on File						
Downing, Sophia		Address on File						
Downs, Ana		Address on File						
Downs, Kierra		Address on File						
Downtown Somerville Alliance Inc		50 Division St Ste 501			Somerville	NJ	08876	
Doyle, Caroline		Address on File						
Dozie, Ericka		Address on File						
Drackert, Ashley		Address on File						
Dragidella, Albiona		Address on File						
Drake, Amanda		Address on File						
Drake, Uzuri		Address on File						
Drakeford, Jessica		Address on File						
Draper, Melissa		Address on File						
Draper, Olivia		Address on File						
Dreama Logan		Address on File						
Dreger de Souza Neta, Rosalia		Address on File						
Drinkmore Water LLC		7595 A Rickenbacker Dr			Gaithersburg	MD	20879	
Driver Mcafee Hawthorne & Diebenow PLLC		One Independent Dr	Ste 1200		Jacksonville	FL	32202	
Drn Enterprises Inc dba Arrow Lift		205 W Nd St Ste 400	PO Box 34		Duluth	MN	55801	
Drogan, Daniel		Address on File						
Dropbox		1800 Owens St			San Francisco	CA	94158	
Drury, Jodie		Address on File						
Dshs Financial Svcs Admin		PO Box 9501			Olympia	WA	98507-9501	
Dss Fire Incorporated		PO Box 550940			Dallas	TX	75355-0940	
Dte Energy		PO Box 740786			Cincinnati	OH	45274-0786	
Dtk Facility Services LLC		1467 Brittmoore Rd			Houston	TX	77043	
Dtk Landscaping		1467 Brittmoore Rd			Houston	TX	77043	
Dtr Holdings of Missouri LLC dba Restoration 1 of St Charles		PO Box 1012			Marthasville	MO	63357	
Du Pont, Desiree		Address on File						
Duan, Yingqi		Address on File						
Duarte, Oralia		Address on File						
Dubitsky, Katharine		Address on File						
Dubon Francella		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Duc Viet Nguyen		Address on File						
Duckett Creek Sanitary District		PO Box 790169			St Louis	MO	63179-0169	
Duclo, Sophia		Address on File						
Dudash, Kassey		Address on File						
Dudley, Ethgenia		Address on File						
Duende Software Inc		37 Lincoln Ave			Barrington	RI	02806	
Duffie, Tajiana		Address on File						
Duffy, Sarah		Address on File						
Dugger, Rachel		Address on File						
Duggimpudi, Soundarya		Address on File						
Duke Energy		525 S Tryon St			Charlotte	NC	28202	
Duke Fire LLC dba Ace Fire Protection		119 Hausman St			Brooklyn	NY	11222	
Dukes, II, Michael		Address on File						
Dumigron, Angelina		Address on File						
Dumlao, Rhea Christine		Address on File						
Duncan, Cherelle		Address on File						
Duncan, Hannah		Address on File						
Duncan, Nia		Address on File						
Duncan, Paul		Address on File						
Duncan, Tiana		Address on File						
Dunker, Shannon		Address on File						
Dunn, Abigail		Address on File						
Dunn, Cassandra		Address on File						
Dunn, Mary		Address on File						
Dupage County Collector		PO Box 4203			Carol Stream	IL	60197-4203	
Dupage County Health Department		111 N County Farm Rd			Wheaton	IL	60187	
Dupage County Public Works		PO Box 4751			Carol Stream	IL	60197-4751	
Duraisankar, Meena		Address on File						
Duran Liana		Address on File						
Duran, Irais		Address on File						
Duran, Ruth		Address on File						
Duran, Yesenia		Address on File						
Durango, Maria		Address on File						
Durham, Aliyah		Address on File						
Dutch, John		Address on File						
Dutton, Aimee		Address on File						
Dutton, Briana		Address on File						
Dv 20 Ac Limited Lability Partnership	Attention Miya Linsenmeyer	8091 N Ridgeview Drive			Paradise Valley	AZ	85253	
Dv 20 Ac LLP	Attention Miya Linsenmeyer	8091 N Ridgeview Drive			Paradise Valley	AZ	85253	
Dyanmicare Innovations Inc dba Flylock Security Solutions Metro Stl		19136 Deep Woods Dr			Wildwood	MO	63038-1130	
Dye, Taylor		Address on File						
Dyer, Aisha		Address on File						
Dyer, Natalie		Address on File						
Dyer, Tanya		Address on File						
Dyer-Traum, Lauren		Address on File						
Dylong, Desiree		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Dynamicare Innovations Inc		19136 Deep Woods Dr			Wildwood	MO	63038-1130	
Dzyndra, Oksana		Address on File						
Eagan, Kristen		Address on File						
Eargle, Stephanie		Address on File						
Early Childhood Hourly Teachers LLC		11270 W 47th Ave			Wheat Ridge	CO	80033	
Early Learning Coalition of Southwest Florida		2675 Winkler Ave Ste 300			Fort Myers	FL	33901	
Early, Andrew		Address on File						
East Bay Municipal Utility District		PO Box 1000			Oakland	CA	94649-0001	
East, Alexis		Address on File						
Eaton, Matthew		Address on File						
Eb5an Investment Management LLC		954 Avenida Ponce De Leon Ste 205			San Juan	PR	00907	
Eboni Howze		Address on File						
Eborn, Katie		Address on File						
Ebr Sports LLC dba Soccer Shots Austin		3432 Greystone Dr Ste 100			Austin	TX	78731	
Eccv Water & Sanitation District		PO Box 710917			Denver	CO	80271-0917	
Echalar Marco, Pablo		Address on File						
Echevarria, Kristina		Address on File						
Echeverri, Leidy		Address on File						
Echeverria, Cassandra		Address on File						
Eckert, Michelle		Address on File						
Eclipse Contracting Corp		15 S Macquesten Pkwy Ste 2			Mt Vernon	NY	10550	
Eclipse Integrations		21808 S Wheatfield Rd			Peculiar	MO	64078	
Eclipse2017org Inc dba Eclipse2024 Org		PO Box E			Clayton	IN	46118	
Eco Fresh Cleaning Serv LLC dba Cleanquest Commercial		Collier County	190 Bedzel Cir Apt 408		Naples	FL	34104	
Eco Fresh Cleaning Service LLC		1480 Green Valley Cir	Unit 203		Naples	FL	34104	
Eco Systems Inc		PO Box 569			Ridgefield	CT	06877	
Ecolab		PO Box 32027			New York	NY	10087-2027	
Ecs Midwest LLC		14030 Thunderbolt Pl Ste 500			Chantilly	VA	20151	
Edd		PO Box 989061			West Sacramento	CA	95798-9061	
Eddings, Makeala		Address on File						
Eddings, Tenika		Address on File						
Edgar Munoz dba Dreamview Landscaping LLC		Address on File						
Edgerly, Kelsea		Address on File						
Edgerton Gwenyth		Address on File						
Edhin Claudio Mendez Quijada dba Mndz Electrical Development Corporation		Address on File						
Edison, Michael		Address on File						
Edmond, Charleigh		Address on File						
Edmondson, Dayveaughn		Address on File						
Edmounds, Kiley		Address on File						
Edpuzzle Inc		PO Box 446			San Francisco	CA	94104	
Edward & Maria Martin		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Edward Teston Maltby		Address on File						
Edward Wolff & Associates		660 N Central Expressway	Ste 450		Plano	TX	75074	
Edwards, Alysa		Address on File						
Edwards, Jeremy		Address on File						
Edwards, Linda		Address on File						
Edwards, Nia		Address on File						
Edwards, Selah		Address on File						
Edwards, Sydney		Address on File						
Edy Perez dba Perez Plumbing		Address on File						
Eec Acquisition LLC dba Smart Care Equipment Solutions		PO Box 74008980			Chicago	IL	60674-8980	
Efc Glass Systems Inc		13903 Waverly Creek Ct			Chantilly	VA	20151	
Efren Ochoa		Address on File						
Egan, Ann		Address on File						
Egan, Jessica		Address on File						
Eglaus, Lakeisha		Address on File						
Ehrhardt, Addison		Address on File						
Ehrlich		4140 SW 30th Ave Ste 100			Fort Lauderdale	FL	33312-6801	
Einstein Solutions Inc dba Ifix Appliance Repair		3021 Joseph Ave			Sacramento	CA	95864	
El Fattal, Saniyya		Address on File						
El masri, Rania		Address on File						
Elan Walshe		Address on File						
Elangovan, Divya		Address on File						
Elangovan, Gokilavani		Address on File						
Elder, Sheree		Address on File						
Eldin, Adelle		Address on File						
Electro Security dba Acf Alarm Company		9021 Riverview Dr			St Louis	MO	63137	
Elefante, Amber		Address on File						
Elena Yakovleva		Address on File						
Elevator Inspection Service Company Inc		745 Mcclintock Dr	Ste 235		Burr Ridge	IL	60527	
Elezi, Albiona		Address on File						
Elgan, Victoria		Address on File						
Elghandour, Rawna		Address on File						
Elhamisi, Safa		Address on File						
Elias E Alas Quijada dba Marino 3 Landscaping LLC		Address on File						
Elias, Bianca		Address on File						
Elias, Jasmine		Address on File						
Eliceche, Samantha		Address on File						
Elijah Crow		Address on File						
Elijah, Clara		Address on File						
Elise Cayayan		Address on File						
Elise Ciungan		Address on File						
Elise Higginbotham		Address on File						
Elise Neudecker		Address on File						
Elite Fire Services LLC		3025 Switzer Rd			Columbus	OH	43219	
Elite Intercom Services Inc		3501 N Southport Ave Ste 378			Chicago	IL	60657	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Elizabeth Baffoe-Bonnie		Address on File						
Elizabeth Berlin		Address on File						
Elizabeth Dickinson		Address on File						
Elizabeth Houston-Carson		Address on File						
Elizabeth J Bishop dba Scales & Tales Traveling Zoo		Address on File						
Elizabeth Litchfield		Address on File						
Elizabeth Loper		Address on File						
Elizabeth Metzger		Address on File						
Elizabeth Mugnano		Address on File						
Elizabethtown Gas		PO Box 6031			Bellmawr	NJ	08099	
Elizalde, Suriah		Address on File						
El-Jamal, Alice		Address on File						
Ellahie, Samia		Address on File						
Ellen Harrow		Address on File						
Ellen Kwon		Address on File						
Ellen Matheson		Address on File						
Elliott, Hannah		Address on File						
Elliott, Heather		Address on File						
Elliott, Kemara		Address on File						
Ellis, Cleary		Address on File						
Ellis, Monique		Address on File						
Ellis, Sheila		Address on File						
Ellwood, Kyra		Address on File						
Elmadije Kraja		Address on File						
Elsa Judith Almendra Rodridguez		Address on File						
Elsaed, Amira		Address on File						
Elsayed, Ameerah		Address on File						
Elsharkawy, Amani		Address on File						
Elson, Karen		Address on File						
Elvia Tuokko		Address on File						
Ely, Ravelle		Address on File						
Ely, Tehya-Anne		Address on File						
Elzawawi, Elzahraa		Address on File						
Elzey, Destaney		Address on File						
Emany, Venkata Sai Sri Vyshnavi		Address on File						
Emeka, Rebecca		Address on File						
Emelander, Megan		Address on File						
Emerald Landscape Services Inc		PO Box 31001 2463			Pasadena	CA	91110-2463	
Emergent 3 dba Emergent 3 Inc		2055 N 1250 E			North Logan	UT	84341	
Emergent Wireless Solutions LLC		50 Jericho Turnpike	Ste 102		Jericho	NY	11753	
Emerson High Investors LLC		258 High St			Palo Alto	CA	94301	
Emerson High Investors, LLC	Kevin Cunningham	258 High Street			Palo Alto	CA	94301	
Emerson Perez, Adriana		Address on File						
Emily Bunescu		Address on File						
Emily Casey		Address on File						
Emily Comer dba Comer Reading Connection		Address on File						
Emily Corbin		Address on File						
Emily Davis		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Emily Finne		Address on File						
Emily Jans		Address on File						
Emily Mahoney		Address on File						
Emily Noone		Address on File						
Emily Romecaster		Address on File						
Emily Rufenacht		Address on File						
Emily Scaringello		Address on File						
Emily Sherry		Address on File						
Emily Thrasher		Address on File						
Emma Allison		Address on File						
Emmons, Carrie		Address on File						
Emone, Joy		Address on File						
Empire Plainsboro LLC		134 Rt 59	Ste 201		Suffern	NY	10901	
Empire State University		111 W Ave			Saratoga Springs	NY	12866	
Enciso, Finja		Address on File						
Encore Holdings LLC dba Encore Fire Protection Inc		70 Bacon St			Pawtucket	RI	02860	
Encore Holdings LLC dba Gorham Fire Appliance Co		70 Bacon St			Pawtucket	RI	02860	
Enders, Rachel		Address on File						
Energy United		PO Box 1831			Statesville	NC	28687	
Eneva, Irina		Address on File						
Engineered Fire Protection Inc		230 Sovereign Ct			Ballwin	MO	63011	
Engineered Protection Systems Inc dba Eps Security		750 Front Ave NW Ste 300			Grand Rapids	MI	49504	
English, Robin		Address on File						
English, Rosie		Address on File						
Engquist, Anup		Address on File						
Enriquez, Michelle		Address on File						
Enriquez, Rafaela		Address on File						
Ensdorff, Taylor		Address on File						
Entergy		PO Box 8104			Baton Rouge	LA	70891-8104	
Entrust Group Fbo Elan Walshe Ira		114 W Avenida Valencia			San Clemente	CA	92672	
Envirogrow Lawn & Landscaping		14840 Murdock St			Chantilly	VA	20151	
Environmental Transactions Inc		35 Mill Rd			Woodcliff Lake	NJ	07677	
Epoch Cleaning LLC dba Stratus Building Solutions		659 Lakeview Plz Blvd Ste J			Worthington	OH	43085	
Epperson, Hannah		Address on File						
Epps, Ashley		Address on File						
Epps, Jakayla		Address on File						
Eran Block		Address on File						
Erazo, Monica		Address on File						
Erel Zeynep		Address on File						
Erhardt, Hannah		Address on File						
Eri Economic Research Institute Inc		PO Box 3524			Seattle	WA	98124	
Eric Gilberto Caraveo Camargo dba Caraveo Cleaning Solutions		Address on File						
Eric Graf		Address on File						
Eric Gushurst		Address on File						
Eric Jensen		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Eric Mueller		Address on File						
Eric Szydlowski		Address on File						
Erica Hudson		Address on File						
Erica Philibert		Address on File						
Erick Rudiak		Address on File						
Erickson, Jane		Address on File						
Erickson, Jasmine		Address on File						
Erika Bazo Arcay		Address on File						
Erika Marat		Address on File						
Erika Onisha Bennett Minzith		Address on File						
Erin Cook		Address on File						
Erin Dennis		Address on File						
Erin Franklin		Address on File						
Erin Horvath		Address on File						
Erin Lyons		Address on File						
Erin Sause		Address on File						
Erin Shand		Address on File						
Erisoty, Rebekah		Address on File						
Eron Phillips		Address on File						
Erostarbe, Maialen		Address on File						
Erwood, Jessica		Address on File						
Escajeda, Lehlanie		Address on File						
Escalante, Zayra		Address on File						
Escamilla Julian, Pedro		Address on File						
Escaname, Daniela		Address on File						
Escobar Gama, Maria del Pilar		Address on File						
Escobar, Beatriz		Address on File						
Escobar, Brandy		Address on File						
Escobar, Elizabeth		Address on File						
Escobar, Leslie		Address on File						
Escobar, Rina		Address on File						
Escobedo, Katherine		Address on File						
Escoto, Jenney		Address on File						
Eseh, Joanna		Address on File						
Eshares Inc dba Carta		333 Bush St Ste 2300			San Francisco	CA	94104	
Esparza Martinez, Jacqueline		Address on File						
Esparza, Karen		Address on File						
Esparza, Samuel		Address on File						
Esperance, Manoucheka		Address on File						
Espinosa Vilchis, Melissa		Address on File						
Espinosa, Mayra		Address on File						
Espinosa, Rosario		Address on File						
Espinoza, Gabriela		Address on File						
Espinoza, Maritza		Address on File						
Espinoza, Mia		Address on File						
Esposito, Aline		Address on File						
Essential Packs LLC		775 Cochran St	Ste F		Simi Valley	CA	93065	
Esteban, Kimberly Jean		Address on File						
Estefany Mcfaul		Address on File						
Esterly, Chloe		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Esteva, Priscila		Address on File						
Esther Kim		Address on File						
Esther Lee		Address on File						
Esther Lee Cruz		Address on File						
Esther Rosas		Address on File						
Estrada, Brenda		Address on File						
Estrada, Cindy		Address on File						
Estrada, Melissa		Address on File						
Estrella, Enoelia		Address on File						
Estus, Thomas		Address on File						
Esubalew Dadi		Address on File						
Etc Montessori		979 Reseda Dr			Houston	TX	77062	
Ethan Mann		Address on File						
Eufragio, Margaret		Address on File						
Eugene, Gerald		Address on File						
Eugenio Barreto		Address on File						
Eunhye Chang		Address on File						
Eury Almonte		Address on File						
Eusha Rizvi		Address on File						
Eva Kriksciun		Address on File						
Evan Kuterbach		Address on File						
Evan Walters		Address on File						
Evangelista, Luciana		Address on File						
Evangjelia Zylyftari		Address on File						
Evanoski, Kelsey		Address on File						
Evans, Angelica		Address on File						
Evans, Ashton		Address on File						
Evans, Haley		Address on File						
Evans, Jacey		Address on File						
Evans, Janell		Address on File						
Evans, Jordan		Address on File						
Evans, Paige		Address on File						
Evans, Rana		Address on File						
Evans, Summer		Address on File						
Evans, Trinity		Address on File						
Evans, Tyler		Address on File						
Evcap Manager LLC		2 Embarcadero Ctr Ste 1440			San Francisco	CA	94111	
Everett, Meaghan		Address on File						
Evergreen Management Services LLC		705 NE 136th Ave	Ste 105		Vancouver	WA	98684	
Evergy		PO Box 219330			Kansas City	MO	64121-9330	
Everlast Climbing Industries Inc		Accounts Receivable	1050 Columbia Dr		Carrollton	GA	30117	
Everson, Rosalinn		Address on File						
Eversource		PO Box 56007			Boston	MA	02205-6007	
Evette Bayer		Address on File						
Evgeniya Fedotova		Address on File						
Evie Barnes		Address on File						
Ewart, Mary		Address on File						
Exalien, Aeirian		Address on File						
Exantus Audreyanna		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Excel Engineering Inc		100 Camelot Dr			Fond Du Lac	WI	54935	
Exil, Ronaldine		Address on File						
Expedited Glass		4557 Maxfield Dr			Annandale	VA	22003	
Expensify		401 SW 5th Ave			Portland	OR	97204	
Express Badging Services Inc		1980 N Atlantic Ave	Ste 525		Cocoa Beach	FL	32931	
Expressive Construction LLC		1243 E Baldwin Ln 301			Palatine	IL	60074	
Eynon, Lauren		Address on File						
Ezebb, Lucille		Address on File						
Ezo, Rochelle		Address on File						
Fabia, Nenita		Address on File						
Fabiana Albuquerque Goncalves De Souza dba Fabi Souza Training		Address on File						
Fabiani, Kaitlyn		Address on File						
Fabien, Ashley		Address on File						
Fabio Muniz		Address on File						
Faccioli, Renata		Address on File						
Face, Hannah		Address on File						
Faegre Drinker Biddle & Reath LLP		PO Box 536777			Pittsburgh	PA	15253-5909	
Faheem, Faiza		Address on File						
Fahmy Sahar		Address on File						
Fairchild, Daletta		Address on File						
Fairclough, Shari		Address on File						
Fairfax Virginia Post 177 The American Legion		3939 Oak St			Fairfax	VA	22030-3777	
Fairfax Virginia Post 177 The American Legion Inc		3939 Oak St			Fairfax	VA	22030-3777	
Fairfax Virginia Post 777 American Legion Inc	Gary N Welschenbach	Kathleen Brady	Corporate Board Secretary	3939 Oak St	Fairfax	VA	22030-3777	
Fairfax Water		PO Box 5008			Merrifield	VA	22116-5008	
Faith Posthuma		Address on File						
Faithe Herrold		Address on File						
Falcon, Yaneth		Address on File						
Falcone Company LP	Rob Falcone	1610 Bane Way			West Chester	PA	19380	
Falcone Company LP		1610 Bane Bay			West Chester	PA	19380	
Falconi-Borja, Laura		Address on File						
Falk, Abigail		Address on File						
Fallahi, Michelle		Address on File						
Faller, Carley		Address on File						
Fambro, Nandi		Address on File						
Fan, Wenxin		Address on File						
FangLi Li		Address on File						
Fanizzi, Alexandra		Address on File						
Fanning, Tiffany		Address on File						
Fant, Starsha		Address on File						
Fantauzzi, Melina		Address on File						
Farber, Casey		Address on File						
Fareed, Anam		Address on File						
Farinha, Natasha		Address on File						
Faris, Thaiyana		Address on File						
Farkas, Amelia		Address on File						

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Farnault, Nicole		Address on File						
Farncombe, Kate		Address on File						
Farooki-Qidwai, Aliyah		Address on File						
Farooqui, Arsh		Address on File						
Fast Solution Cleaning Maintenance LLC		8600 SW Scholls Ferry Rd 8			Beaverton	OR	97008	
Fastklean Maintenance Solutions Corp		8461 Lake Worth Rd Ste 108			Lake Worth	FL	33467	
Fathi, Atefeh		Address on File						
Fatima Dadabhoy		Address on File						
Fatima Khatun		Address on File						
Fatima Moscat Pardos		Address on File						
Fatima, Hiba		Address on File						
Fatimah Mohammed		Address on File						
Faulkner, Danielle		Address on File						
Fauser, Holly		Address on File						
Fauta, Irene		Address on File						
Favela, Cloe		Address on File						
Fayo LLC dba Fayo Bilingual Training Institue		4407 S Berkley Ave			Chicago	IL	60653	
Fdny Ems	Fdny Foundation	9 Metrotech Ctr Rm 5E 6			Brooklyn	NY	11201	
Feather, Ellen		Address on File						
Featherstone, Kylie		Address on File						
Federal Way School LLC	Igal Israel	764 NE 206th Ter			Miami	FL	33179	
Federal Way School LLC		764 NE 206th Ter			Miami	FL	33179	
Fedex		PO Box 7221			Pasadena	CA	91109-7321	
Fedex 8740 7311 3		PO Box 7221			Pasadena	CA	91109-7321	
Fedex Freight		Dept La PO Box 21415			Pasadena	CA	91185-1415	
Fedex Freight Illinois		Dept Ch PO Box 10306			Palatine	IL	60055-0306	
Fedorow Rehder, Nicole		Address on File						
Feggeler, Julia		Address on File						
Fei Fei Shen		Address on File						
Feinberg, Michael		Address on File						
Feinstein, Yvette		Address on File						
Feischl, Iris		Address on File						
Feldman, Taylor		Address on File						
Felix-Navarro, Maribel		Address on File						
Feliz, Yinerssi		Address on File						
Felizor, Tania		Address on File						
Felt, Sarah		Address on File						
Feltner, Aaliyah		Address on File						
Fender, Cerise		Address on File						
Feng, Luke		Address on File						
Fenlon, Jennifer		Address on File						
Fenstermacher, Brett		Address on File						
Fergeson Parker		Address on File						
Ferguson Construction Co		PO Box 726	400 Canal St		Sidney	OH	45365	
Ferguson, Janeen		Address on File						
Ferguson, Kennedie		Address on File						
Ferguson, Kishara		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Fern, Bailey		Address on File						
Fernanda Sanchez Campos		Address on File						
Fernandez De Grullon, Mayelin		Address on File						
Fernandez, Beatriz		Address on File						
Fernandez, Cydney		Address on File						
Fernandez, Eileen		Address on File						
Fernandez, Fernando		Address on File						
Fernandez, Jaimesha		Address on File						
Fernandez, Jannet		Address on File						
Fernandez, Leilany		Address on File						
Fernandez, Matthew		Address on File						
Fernandez, Rosemary		Address on File						
Fernandez, Stephanie		Address on File						
Fernando David Rivera Recarte		Address on File						
Ferniza Garza, Evelyn		Address on File						
Ferreira, Daisy		Address on File						
Ferrell, Susann		Address on File						
Ferreris, Sydney		Address on File						
Ferrin, Kirstie		Address on File						
Ferrin, Megan		Address on File						
Fessler, Calli		Address on File						
Fetters, Janine		Address on File						
Feusahrens, Tracy		Address on File						
Fiber Internet Center		600 W 7th St Ste 510			Los Angeles	CA	90017	
Fidelis Care		25 01 Jackson Ave			Long Island City	NY	11101	
Fidelity National Title Company	c o Fidelity National Financial Inc	601 Riverside Ave			Jacksonville	FL	32204	
Fields, Tumelo		Address on File						
Fieseler, Kaley		Address on File						
Figma Inc		760 Market St	Fl 10		San Francisco	CA	94103	
Figueiredo, Miles		Address on File						
Figueres Partners LLC	Figueres Partners, LLC	Dan Levin	141 Corona Way		Portola Valley	CA	94028	
Figueres Partners, LLC	Attn Gustavo Gonzalez	10261 Kenny Ln			San Jose	CA	95127	
Figueroa Edgar		Address on File						
Figueroa Espino, Diana		Address on File						
Figueroa, Julia		Address on File						
Figueroa, Maribel		Address on File						
Figueroa, Marlen		Address on File						
Fikret Mecavica		Address on File						
Filipovic, Daniela		Address on File						
Finch, Michelle		Address on File						
Fincher, Allie		Address on File						
Findley, Sara		Address on File						
Fink, Alicia		Address on File						
Fiona Fay		Address on File						
Fior Contreras		Address on File						
Fiorilo, Dayana		Address on File						
Fire Chief Equipment Company		14214 NE 21st St			Bellevue	WA	98007	
Fire Health & Safety Equipment Co Inc dba United Fire		4611 NE M L K Jr Blvd			Portland	OR	97211	

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Fire Safety First LLC		1170 E Fruit St			Santa Ana	CA	92701	
Fire Shield Fire Protection Inc		904 S Woodrow Ln	703 Main St		Lake Dallas	TX	75065	
Fire Systems Professionals LLC		PO Box 491			Grove City	OH	43123	
Firecode Safety Equipment Inc		3722 W Pacific Ave			Sacramento	CA	95820	
Firetech LLC		1353 Baur Blvd			Olivette	MO	63132	
Firetrol Protection Systems Inc		2320 Gravel Dr Building 31			Fort Worth	TX	76118	
First American Title Insurance Company		5 First American Way			Santa Ana	CA	92707	
FIRST CITIZENS BANK & TRUST COMPANY	C/O WELTMAN, WEINBERG & REIS CO LPA	5990 WEST CREEK RD., STE 200			INDEPENDENCE	OH	44131	
FIRST CITIZENS BANK & TRUST COMPANY		10201 CENTURION PKY N #100			JACKSONVILLE	FL	32256	
First Citizens Bank & Trust Company dba Insight Direct USA Inc		21146 Network Pl			Chicago	IL	60673-1211	
First Insurance Funding		PO Box 7000			Carol Stream	IL	60197-7000	
Fishback, Lyn		Address on File						
Fishborn Inc dba Custom Integrated Systems		PO Box 704115			Dallas	TX	75370	
Fisher, Michael		Address on File						
Fisher, Rachel		Address on File						
Fitting, Angelica		Address on File						
Fitzgerald, Nevaeh		Address on File						
Fitzpatrick, Alissa		Address on File						
Five Peak Real Estate		5031 Siesta Ln			Yorba Linda	CA	92886	
Flaa, Elizabeth		Address on File						
Fladger, La-Kecia		Address on File						
Fladung, Elizabeth		Address on File						
Flagg Creek Water Reclamation District		7001 N Frontage Rd			Burr Ridge	IL	60527-5788	
Flagline Engineering		2300 NE 4th St 5248			Bend	OR	97701	
Flanagin, Kayla		Address on File						
Flash Cleaning Service Inc		123 Stone Park Dr			Wake Forest	NC	27587	
Flash Fire Protection Inc		7743 Noble St			Arvada	CO	80007	
Flattery, Kathryn		Address on File						
Fleming Complete LLC		1736 S Nevada Way			Mesa	AZ	85204	
Fleming, Livia		Address on File						
Fleming, Princesa		Address on File						
Fleming, Taralyn		Address on File						
Fletcher, Maya		Address on File						
Fletcher, Rasheeda		Address on File						
Fleurentin, Ruth		Address on File						
Fleurissaint, Taylor		Address on File						
Flewell, Hannah		Address on File						
Flinkfelt, Kristen		Address on File						
Fll Shuttle Service Inc		6033 NW 3rd St			Margate	FL	33063	
Flood, Alora		Address on File						
Flores Alvarado, Alessandra		Address on File						
Flores Herrera, Jhonathan		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Flores, Ana		Address on File						
Flores, Cecilia		Address on File						
Flores, Cristina		Address on File						
Flores, Emily		Address on File						
Flores, Erica		Address on File						
Flores, Estrella		Address on File						
Flores, Jennifer		Address on File						
Flores, Josephine		Address on File						
Flores, Katrina		Address on File						
Flores, Laura		Address on File						
Flores, Madison Isabel		Address on File						
Flores, Ximena		Address on File						
Flores-Austin, Hope		Address on File						
Flores-Charlesworth, Isabella		Address on File						
Flores-Duran, Sandra		Address on File						
Florez, Paola		Address on File						
Florida Department of Health In Broward County	Attn Cashiers Office	780 SW 24 St			Fort Lauderdale	FL	33315	
Florida Department of Health In Duval County	Attn Building A	921 N Davis St Ste 251 Mc 45			Jacksonville	FL	32209	
Florida Department of Health In Palm Beach County	Attn Environmental Public Health Division	PO Box 29			West Palm Beach	FL	33402-0029	
Florida Department of Law Enforcement		PO Box 1489			Tallahassee	FL	32302	
Florida Department of Revenue		5050 W Tennessee St			Tallahassee	FL	32399	
Florida Net Lease 72 Mt LLC		2958 Columbia St			Torrance	CA	90503	
Florida Net Lease 72 MT, LLC	Attn Accounting/Legal	2958 Columbia St.			Torrance,	CA	90503	
Florida State Security Inc		3285 SW 11 Ave Unit 2			Fort Lauderdale	FL	33315	
Florin Daramus		Address on File						
Flour Power Allen Tx		1010 W Exchange	1150		Allen	TX	75013	
Flowcheck LLC		PO Box 4093			Hillsboro	OR	97123	
Flowers, Malika		Address on File						
Flowers, Reign		Address on File						
Floyd-Rodrigue, Heather		Address on File						
Flyleaf Publishing LLC		PO Box 3			Lyme	NH	03768	
Flynn, David		Address on File						
Flynn, Patrick		Address on File						
Fmlasource Inc		455 N Cityfront Plz Dr	Nbc Tower 13th Fl		Chicago	IL	60611-5322	
Fnu Alka		Address on File						
Fnu Raghupathi Reddy Or Sowmy Alugubelli		Address on File						
Foard, Ashley		Address on File						
Fokar, Lamya		Address on File						
Foley & Lardner LLP		2021 Mckinney Ave Ste 1600			Dallas	TX	75201	
Foltz, Karissa		Address on File						
Fong, Lauren		Address on File						
Fontana, Nicole		Address on File						
Fontanez, Nina		Address on File						
Food Service Indiana LLC dba Side Street Catering & Food Service	Saeed and Little, LLP	Nida Khalid	8777 Purdue Road, Suite 106		Indianapolis	IN	46268	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Food Service Indiana LLC dba Side Street Catering and Food Service	Saeed and Little, LLP	Nida Khalid	8777 Purdue Road, Suite 106		Indianapolis	IN	46268	
Foothill Business Association		c o Marwest Commercial	PO Box 30101		Tampa	FL	33630-3101	
Foothill Pacific Towne Centre		PO Box 3060			Newport Beach	CA	92658	
Footman, Pamela		Address on File						
Forbes, Jessica		Address on File						
Ford, Brijaunah		Address on File						
Ford, Cascidy		Address on File						
Ford, Gerita		Address on File						
Ford, Keahana		Address on File						
Ford, Melindy		Address on File						
Ford, Melody		Address on File						
Ford, Rhaven		Address on File						
Foreman, Yanique		Address on File						
Forever Green Lawn Care LLC		333 Cherry Valley Rd			Vernon Hills	IL	60061-2703	
Formaggio, Aline Graciela		Address on File						
Formisano, Aidan		Address on File						
Formlogic Ltd		Harbaa 30 St			Tel Aviv		6473926	Israel
Forseth, Sarah		Address on File						
Forsyth, Christopher		Address on File						
Fort Gate Properties LLC	James Bergin	Polsinelli Pc	900 W 48th Pl Ste 900		Kansas City	MO	64112	
Fort Gate Properties LLC		7939 Floyd Ste 200			Overland Park	KS	66204	
Fort Mason Community Garden		c o Treasurer	Fort Mason Building 204B		San Francisco	CA	94123	
Fortec B LLC		2632 Hollywood Blvd Ste 300			Hollywood	FL	33020	
Fortec D LLC		1395 Brickell Ave Ste 760			Miami	FL	33131	
Forti, Margaret		Address on File						
Fortis A LLC	c o Heart Property Management LLC	3301 N University Dr Ste 100			Coral Springs	FL	33065	
Fortis A LLC	Martin Saidon	1882 Tyler St			Hollywood	FL	33020	
FORTIS A LLC	Serber & Associates, P.A.	2875 NE 191st St Ste 901			Miami	FL	33180-2842	
FORTIS B LLC	Attn Heart Property Management LLC	3301 N university Drive, Ste 100			Coral Springs	FL	33065	
Fortis B LLC	c o Heart Property Management LLC	3301 N University Dr Ste 100			Coral Springs	FL	33065	
FORTIS B LLC	Serber & Associates, P.A.	2875 NE 191st St Ste 901			Miami	FL	33180-2842	
Fortis I LLC	Attn Martin Saidon	1395 Brickell Ave Suite 760			Miami,	FL	33131	
Fortis I LLC		1395 Brickell Ave Ste 760			Miami	FL	33131	
Foshee, Ashlyn		Address on File						
Fossas, Atenea		Address on File						
Foster Elizabeth		Address on File						
Foster, Alaysia		Address on File						
Foster, Callum		Address on File						
Foster, Janee		Address on File						
Foster, Kayla		Address on File						
Foster, Natasha		Address on File						
Foster, Tracy		Address on File						
Four Seasons Heating & Air Conditioning LLC		5701 W 73rd St			Bedford Park	IL	60638	
Fournillier, Mercedes		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Fowler, Robin		Address on File						
Fox Industries LLC dba Fox Commercial Services		PO Box 19047			Austin	TX	78760	
Fox Swibel Levin and Carroll LLP		200 W Madison Ste 3000			Chicago	IL	60606	
Fox Valley Fire & Safety Co dba Chicago Metro Fire Prevention Co		PO Box 566			Elmhurst	IL	60126	
Fox Valley Fire and Safety Co		2730 Pinnacle Dr			Elgin	IL	60124	
Fox, Carlet		Address on File						
Fox, Georgia		Address on File						
Foxx, Naskiqua		Address on File						
Fpl		General Mail Facility			Miami	FL	33188-0001	
Frame Leslie		Address on File						
Frame, Tiffany		Address on File						
France, Keaton		Address on File						
Frances & Todd Siedlecki		Address on File						
Franceschi, Valia		Address on File						
Franchise Tax Board	Bankruptcy Section MS A340	PO Box 2952			Sacramento	CA	95815-2952	
Franchise Tax Board		PO Box 942857			Sacramento	CA	94257-0531	
Francis, Katelin		Address on File						
Francis, Kirsten		Address on File						
Francisco Marquez		Address on File						
Francisco, Nancy		Address on File						
Franco, Ileana		Address on File						
Franco, Katie		Address on File						
Francovich, Mia		Address on File						
Franco-Zapata, Nicolas		Address on File						
Frank, Isabella		Address on File						
Frank, Mallory		Address on File						
Franklin County Public Health		280 E Broad St Rm 200			Columbus	OH	43215-4562	
Franklin Township		27 Warren St	PO Box 3000		Somerville	NJ	08876	
Franklin Township		Clerks Office	475 Demott Ln		Somerset	NJ	08873	
Franklin Township Dept of Water Utility		475 Demott Ln			Somerset	NJ	08873	
Fraser, Samantha		Address on File						
Fratessa, Ero		Address on File						
Fraustro, Maegan		Address on File						
Frazier, Iman		Address on File						
Frazier, Iziae		Address on File						
Frazier, Janae		Address on File						
Freal Partners		221 Coldbrook Ln			Soquel	CA	95073	
Freay, Danielle		Address on File						
Freddys Lawn Service & Landscaping Inc		PO Box 1933			Silver Spring	MD	20915	
Fredenburg, Lauren		Address on File						
Frederick, Ashley		Address on File						
Frederick, Jayla		Address on File						
Freeman Soler, Gabriel		Address on File						
Freeman, Haley		Address on File						
Freeman, Nicole		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Freid, Emma		Address on File						
Freise, Kara		Address on File						
French, Susan		Address on File						
Freshworks		2950 S Delaware St Ste 201			San Mateo	CA	94403	
Fresneda, Desiree		Address on File						
Freudman, Olivia		Address on File						
Frey, Ashley		Address on File						
Frias, Romarlis		Address on File						
Friel, Emily		Address on File						
Friesen, Emily		Address on File						
Frisbie, Tracie		Address on File						
Frisby, Tra		Address on File						
Frisch, Natalie		Address on File						
Frisco Independent School District	c/o Perdue Brandon Fielder et al	1919 S Shiloh Road Suite 640 LB 40			Garland	TX	75042	
Frisco Square Property Owners Association Inc		PO Box 34729			North Kansas City	MO	64116	
Fritchie, Claire		Address on File						
Frohne, Jeffrey		Address on File						
Frontier Communications	c o Frontier Communications Parent Inc	1919 Mckinney Ave			Dallas	TX	75201	
Frontier Waste		PO Box 647019			Dallas	TX	75264-7019	
Frye, Nautica		Address on File						
Fss Technologies LLC		3858 Bestech Dr Ste F			Ypsilanti	MI	48197	
Fu, Shih		Address on File						
Fuchs, Katherine		Address on File						
Fuentes Valeria		Address on File						
Fuentes, Ana		Address on File						
Fuentes, Deisy		Address on File						
Fuentes, Nina		Address on File						
Fuller, Jannah		Address on File						
Fulmer, Shelby		Address on File						
Fulminante, Heather		Address on File						
Fulton County Finance Department		Water and Sewer Billing and Collections	PO Box 105300		Atlanta	GA	30348-5300	
Fulton County Tax Commissioner		PO Box 105052			Atlanta	GA	30348-5052	
Fulton, Daisia		Address on File						
Funk, Jennifer		Address on File						
Fuqua, Morgan		Address on File						
Furlong, Breah		Address on File						
Furong Xing		Address on File						
Furqan, Maria		Address on File						
Furr, Alexandra		Address on File						
Fusco, Kristen		Address on File						
Fuselier Elise		Address on File						
Fw Tx Woodway Collection L P	Ashley Blair	One Independent Dr Ste 114			Jacksonville	FL	32202	
Fw Tx Woodway Collection L P		PO Box 676140			Dallas	TX	75267-6140	
Fw Tx Woodway Collection LP	General Counsel Real Estate	Bright Horizons Childrens Centers LLC	2 Wells Ave		Newton	MA	02459	
Fw Tx Woodway Collection LP		One Independent Dr Ste 114			Jacksonville	FL	32202	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Fyfe Constance		Address on File						
G Johnson Plumbing Service Inc dba The Katy Plumbing Co		1704 Ave D			Katy	TX	77493	
G2mkln LLC	Gautam Mekala	3515 Alexandrite Way			Round Rock	TX	78681	
G2mkln LLC and Konda Realty LLC	Attn Gautam Gee Mekala	3515 Alexandrite Way			Round Rock	TX	78681	
G2mkln LLC and Konda Realty LLC	Attn Ln Konda	1190 Navasota St			Austin	TX	78702	
Gabi Silva Or Emilio Silva		Address on File						
Gabriel, Tiffany		Address on File						
Gabuniya, Alisa		Address on File						
Gaddam, Dhana		Address on File						
Gaefke Culler Lee, Fernanda		Address on File						
Gaerlan, Karla		Address on File						
Gaertner-Wallace, Rebecca		Address on File						
Gafanovich, Shayna		Address on File						
Gaffar, Aslamiya		Address on File						
Gagliardi, Erica		Address on File						
Gagliolo, Gisela		Address on File						
Gagne, Jessica		Address on File						
Gaiani, Andrea		Address on File						
Gail Conradi Lock Control LLC dba Triangle Access Lock		2205 Piney Plains Rd			Cary	NC	27518	
Gail, Theresa		Address on File						
Gajawada, Varshika		Address on File						
Gajdostik, Michaela		Address on File						
Gajewski, Sarah		Address on File						
Gajula, Kavyasri		Address on File						
Gal Shargil		Address on File						
Galante, Kristina		Address on File						
Galdamez Ruiz, Carolina		Address on File						
Galdamez, Yesly		Address on File						
Galeana, Nelly		Address on File						
Galetto, Elizabeth		Address on File						
Galina Goian		Address on File						
Galindez de Lozano, Iris		Address on File						
Galindo Alma		Address on File						
Galindo Marileslie		Address on File						
Galindo, Aleida		Address on File						
Galitski, Angela		Address on File						
Gall, Helen		Address on File						
Gallagher Ayala Tess		Address on File						
Gallardo Riva Palacio, Ana Maria		Address on File						
Gallego, Cherrimy		Address on File						
Gallego, Maria		Address on File						
Gallegos Torres, Maria de los Angeles		Address on File						
Gallegos, Meyling		Address on File						
Gallegos, Scarlet		Address on File						
Gallero, Arianna		Address on File						
Gallimore, Jael		Address on File						
Gallion, Carlee		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Gallo Alyssa		Address on File						
Gallo Estrada, Ailyn		Address on File						
Gallo, Kaitlyn		Address on File						
Galvan, Ahreli		Address on File						
Galvan, Beatris		Address on File						
Galvan, Daniela		Address on File						
Galvan, Evelyn		Address on File						
Galvan, Judy		Address on File						
Galvin, Paula		Address on File						
Gamache, Molly		Address on File						
Gamage, Haththotuwa		Address on File						
Gamble, Kendall		Address on File						
Gamble, Sabrina		Address on File						
Gamboa, Mikayla		Address on File						
Gamboa, Sebastian		Address on File						
Gamidi, Subha Geetha		Address on File						
Gandara, Guadalupe		Address on File						
Gandhi Khushi		Address on File						
Gandhi, Hetal		Address on File						
Ganesamoorthy Sri Devi		Address on File						
Ganesan, Ayswariya Lakshmi		Address on File						
Ganesh Iyer		Address on File						
Ganesh Pandilwar		Address on File						
Gangani, Minaaz		Address on File						
Gangarapu, Lakshmikantha		Address on File						
Gangula, Mounika		Address on File						
Ganguly Swapna		Address on File						
Ganguly, Sohini		Address on File						
Ganir, Kiana		Address on File						
Gansert, Alyssa		Address on File						
Gante, Vanessa		Address on File						
Gao Hongbing		Address on File						
Gao, Huanhuan		Address on File						
Gaona, Maria Del Carmen		Address on File						
Garaibeh Nada		Address on File						
Garbauski, Mikayla		Address on File						
Garcia Balderrama, Diana		Address on File						
Garcia Campos, Rose		Address on File						
Garcia contreras, Leidy paola		Address on File						
Garcia Eugenio		Address on File						
Garcia Francisca		Address on File						
Garcia Gomez, Doreida Marisol		Address on File						
Garcia IV, Esteban		Address on File						
Garcia Laura		Address on File						
Garcia Marquez, Gabriela		Address on File						
Garcia Roland		Address on File						
Garcia Salik, Lucy Mila		Address on File						
Garcia Vasquez, Savannah		Address on File						
Garcia, Alice		Address on File						
Garcia, Alicia		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Garcia, Amber		Address on File						
Garcia, Andrea		Address on File						
Garcia, Angelica		Address on File						
Garcia, Angelica		Address on File						
Garcia, Cindy		Address on File						
Garcia, Clementina		Address on File						
Garcia, Daisy		Address on File						
Garcia, Denice		Address on File						
Garcia, Diana		Address on File						
Garcia, Dominic		Address on File						
Garcia, Emely		Address on File						
Garcia, Evelyn		Address on File						
Garcia, Hypatia		Address on File						
Garcia, Jacqueline		Address on File						
Garcia, Jacquelyn		Address on File						
Garcia, Jailine		Address on File						
Garcia, Jose		Address on File						
Garcia, Josefina		Address on File						
Garcia, Kiara		Address on File						
Garcia, Kimberly		Address on File						
Garcia, Kirsten		Address on File						
Garcia, Lilibel		Address on File						
Garcia, Madelyn		Address on File						
Garcia, Marynez		Address on File						
Garcia, Rita de Cassia		Address on File						
Garcia, Shandell		Address on File						
Garcia, Sharmaine		Address on File						
Garcia, Stacy		Address on File						
Garcia, Stefania		Address on File						
Garcia, Tashia		Address on File						
Garcia, Teresa		Address on File						
Garcia, Verenice		Address on File						
Garcia, Vivian		Address on File						
Garczynski, Gielje		Address on File						
Gardner Claire		Address on File						
Gardner Lauren		Address on File						
Gardner, Aleisha		Address on File						
Gardner, Ashley		Address on File						
Gareth Watts		Address on File						
Garey, Marissa		Address on File						
Garibay Armas, Marisol		Address on File						
Garmong, Robert		Address on File						
Garretson, Rebeccah		Address on File						
Garrett Sussman		Address on File						
Garrett, Candace		Address on File						
Garrett, Jordan		Address on File						
Garrett, Keyera		Address on File						
Garrido, Anali		Address on File						
Garrison, Amanda		Address on File						
Garro, Giamarie		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Gary Luke dba Superior Lawn		Address on File						
Gary Willis Plumbing Inc		2858 Bailey Rd			Coats	NC	27521	
Garys Drain Control Inc		3655 N Montecello Ave			Chicago	IL	60618	
Garza Gonzalez, Alondra		Address on File						
Garza, Audris		Address on File						
Garza, Cecilia		Address on File						
Garza, Gabriela		Address on File						
Garza, Lizzet		Address on File						
Garza, Nydia		Address on File						
Gasparovic, Michelle		Address on File						
Gastineau, Brett		Address on File						
Gates, Jalyn		Address on File						
Gates, Leundra		Address on File						
Gates, Simone		Address on File						
Gatz, Tyler		Address on File						
Gauldfeldt, Kristina		Address on File						
Gaur, Savita		Address on File						
Gaurav Vasisht		Address on File						
Gause, Tiuana		Address on File						
Gauvey, Brianna		Address on File						
Gavarra, Trisha Anne		Address on File						
Gayle S Mcgregor		Address on File						
Gayles, Kaiha		Address on File						
Gaytan, Odalis		Address on File						
Gayton, Richard		Address on File						
Gbi Industry Corp dba Dream Awning		36 07 21 St	Long Island City		New York	NY	11106	
Ge Liu dba Sweet Vitas Treats		Address on File						
GearSet Ltd		515 N State St			Chicago	IL	60654	
Geddis, Teonya		Address on File						
Geisen, Cathy		Address on File						
Geldiyeva, Akbibi		Address on File						
Gem Plumbing & Heating Services LLC		1 Wellington Rd			Lincoln	RI	02865	
Gene Barrett		Address on File						
General Counsel Real Estate	Bright Horizons Childrens Centers LLC	2 Wells Ave			Newton	MA	02459	
Genesis Pena		Address on File						
Genessa Trevino		Address on File						
Genna Jacobs Freeman		Address on File						
Genna Jacobs Freeman, David Stanley Freeman and E.F. Minor Child	Law Office of Mark Nestor	3867 Holcomb Bridge Rd Suite 500			Peachtree Corners	GA	30092	
Gennett, Hannah		Address on File						
Georg Aderhold		Address on File						
George Georgiadis		Address on File						
George Reistad		Address on File						
George, Aaliyah		Address on File						
George, Gracie		Address on File						
George, Kathryn		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
George, Regina		Address on File						
George, Sara		Address on File						
Georges Gym LLC		1453 W Thome Ave Unit 2			Chicago	IL	60660	
Georgi, Julianne		Address on File						
Georgia Natural Gas		PO Box 71245			Charlotte	NC	28272-1245	
Georgia Power		96 Annex			Atlanta	GA	30396-0001	
Georgieva, Boryana		Address on File						
Gerard Person dba Persons Personal Training		Address on File						
Germosen, Mildred		Address on File						
Gersch, Lyudmila		Address on File						
Gershon L Sodie dba Tcs Drain Cleaners LLC		Address on File						
Gershon, Sandra		Address on File						
Gessese Yonafel		Address on File						
Gette, Brianne		Address on File						
Gevarter, Alec		Address on File						
Gexa Energy		601 Travis St Ste 1400			Houston	TX	77002	
Gfl Environment		Formerly Waste Industries	PO Box 791519		Baltimore	MD	21279-1519	
Gfl Environment Auto Pay		Formerly Waste Industries	PO Box 791519		Baltimore	MD	21279-1519	
Ghafoory Fareema		Address on File						
Ghai, Siddhi		Address on File						
Ghale, Lalita		Address on File						
Gheni, Hiba		Address on File						
Gheymati, Naghmeh		Address on File						
Ghiasi, Sahar		Address on File						
Ghitulete, Maria		Address on File						
Ghorbani, Niloufar		Address on File						
Ghori, Arshia		Address on File						
Ghori, Maria		Address on File						
Ghosh, Nayna		Address on File						
Ghosh, Sukanya		Address on File						
Giannantonio, Danielle		Address on File						
Giannelli, Karly		Address on File						
Gibbs, Kaitlyn		Address on File						
Gibson, Alexis		Address on File						
Gibson, Kyra		Address on File						
Gilbreath, Natalia		Address on File						
Giles, Nathan		Address on File						
Gilhooly, Jenna		Address on File						
Gill, Danielle		Address on File						
Gill, Samone		Address on File						
Gillie Skye		Address on File						
Gillispie, Jasmin		Address on File						
Gilman-Perez, Gabriella		Address on File						
Gilmer, Acacia		Address on File						
Gilmer, Makiah		Address on File						
Gilmore, Cierra		Address on File						
Gilpin, Jennifer		Address on File						
Gilyard, Ashley		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Gioseffi, Ruby		Address on File						
Giove, Sarah		Address on File						
Gipson, Lindsey		Address on File						
Giraldo Ordonez, Diana		Address on File						
Girard, Jayme		Address on File						
Gisselle Mendez		Address on File						
GitHub Inc		88 Colin P Kelly Jr St			San Francisco	CA	94107	
Gittens Natasha		Address on File						
Givens, Lydia		Address on File						
Givens, Tyla		Address on File						
Gl Kreiner Inc dba Dw Security		223 W Jackson St			Spring Grove	PA	17362	
Glassey, Alizabeth		Address on File						
Glassman, Ashley		Address on File						
Glenn, Gracey		Address on File						
Glenn, Skyler		Address on File						
Gleyzer, Elizabeth		Address on File						
Gligorovski, Biljana		Address on File						
Glines, Lauren		Address on File						
Global Engineering Solutions of Washington Dc		5225 Wisconsin Ave NW Ste 300			Washington	DC	20015	
Global Power & Construction Inc		PO Box 307			Big Rock	IL	60511	
Global Power & Construction Texas LLC		408 Susana Dr			Georgetown	TX	78628	
Glock, Audrey		Address on File						
Gloria Jauregui		Address on File						
Glover, Devinae		Address on File						
Glover, Makayla		Address on File						
Glover, Sierra		Address on File						
Glow Cleaning Plus LLC		PMB 500	2234 N Federal Hwy		Boca Raton	FL	33431-7710	
Glucksman, Allison		Address on File						
Glw Enterprises Inc dba Servpro of Santa Clarita Valley		29059 The Old Rd			Santa Clarita	CA	91355	
Go Forth Pest Management Inc dba Go Forth Pest Control Lake Norman Pest Control Go Forth Home Services		4000 Ossi Ct			High Point	NC	27265	
Gochenour, Jessica		Address on File						
GoDaddy		100 S Mill Ave	Ste 1600		Tempe	AZ	85281	
Godbolt, Kinnady		Address on File						
Godfrey & Kahn S C		833 E Michigan St	Ste 1800		Milwaukee	WI	53202-5615	
Godfrey, Kylie		Address on File						
Godfrey, Taliyah		Address on File						
Godinez Victoriano		Address on File						
Godwin Plumbing Inc dba Godwin Plumbing		3703 Division Ave S			Grand Rapids	MI	49548	
Goel, Lekha Shree		Address on File						
Goel, Minakkshi		Address on File						
Goetz Marketing Consulting Inc		37 Bridge St 6 C			Brooklyn	NY	11201	
Goetz, Linda		Address on File						
Goetze, Luna		Address on File						

Exhibit N
Creditor Matrix
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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Goforth, Roberta		Address on File						
Goggins-Brown, Sierra		Address on File						
Gohar Warraich		Address on File						
Gohman Mechanical Inc		PO Box 1098			Wilsonville	OR	97070	
Gokhale, Renuka		Address on File						
Golberding, Ashley		Address on File						
Gold, Alana		Address on File						
Goldberg, Michelle		Address on File						
Goldberg, Miriam		Address on File						
Goldberger, Katelyn		Address on File						
Golden Acorn Music LLC		265 Cambridge Ave 60187			Palo Alto	CA	94306	
Golden Key Holdings LLC		PO Box 336			Livingston	NJ	07039	
Goldy Locks Inc		9310 Corsair Rd			Frankfort	IL	60423	
Golegoankar Anuya Bhaskarrao		Address on File						
Golf Village Property Owners Association		3755 Attucks Dr			Powell	OH	43065	
Golnabi, Anita		Address on File						
Gomez Cruz, Liz		Address on File						
Gomez Flores, Daniela		Address on File						
Gomez Montzerrat		Address on File						
Gomez Serna, Eileen		Address on File						
Gomez Zambrano, Claudia		Address on File						
Gomez, Ana		Address on File						
Gomez, Andrew		Address on File						
Gomez, Brittany		Address on File						
Gomez, Candi		Address on File						
Gomez, Cynthia		Address on File						
Gomez, Emily		Address on File						
Gomez, Iris		Address on File						
Gomez, Magalie		Address on File						
Gomez, Maria		Address on File						
Gomez, Marlene		Address on File						
Gomez, Marliece		Address on File						
Gomez, Monica		Address on File						
Gomez, Monica		Address on File						
Gomez, Rosalynn		Address on File						
Gomez, Sofia		Address on File						
Gompa, Sudha Rani		Address on File						
Gone, Vijayalakshmi		Address on File						
Gonner, Grace		Address on File						
Gonuguntla, Tulasi		Address on File						
Gonzales, Crystal		Address on File						
Gonzales, Deniece Natassja		Address on File						
Gonzales, Katie		Address on File						
Gonzales, Kimberly		Address on File						
Gonzales, Laura		Address on File						
Gonzales, Lisa		Address on File						
Gonzalez Arias, Patricia		Address on File						
Gonzalez de Ayala, Estefania		Address on File						
Gonzalez Gonzalez, Alejandra		Address on File						

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Creditor Matrix
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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Gonzalez Heras Laili		Address on File						
Gonzalez Karla		Address on File						
Gonzalez, Alicia		Address on File						
Gonzalez, Ana		Address on File						
Gonzalez, Anislemi		Address on File						
Gonzalez, Ann Kelly		Address on File						
Gonzalez, Barbara		Address on File						
Gonzalez, Brielle		Address on File						
Gonzalez, Carolyn		Address on File						
Gonzalez, Courtney		Address on File						
Gonzalez, Cristal		Address on File						
Gonzalez, Dalimar		Address on File						
Gonzalez, Dana		Address on File						
Gonzalez, Dayalit		Address on File						
Gonzalez, Elizabeth		Address on File						
Gonzalez, Emily		Address on File						
Gonzalez, Gabrielle		Address on File						
Gonzalez, Irene		Address on File						
Gonzalez, Jessica		Address on File						
Gonzalez, Karina		Address on File						
Gonzalez, Maria		Address on File						
Gonzalez, Natalie		Address on File						
Gonzalez, Natasha		Address on File						
Gonzalez, Nicole		Address on File						
Gonzalez, Paula		Address on File						
Gonzalez, Rosalba		Address on File						
Gonzalez, Tamara		Address on File						
Gonzalez, Yolanda		Address on File						
Gonzalez-Flores, Cynthia		Address on File						
Good Connections Electric LLC		10019 W Highland Ave			Phoenix	AZ	85037	
Good Food Company		2625 Wilson Blvd			Arlington	VA	22201	
Good Hammer Restoratoin Inc		PO Box 5353			Astoria	NY	11105	
Good Shepherd Fence Company LLC		1410 Sheldon St			Indianapolis	IN	46201	
Goodall, Valeria		Address on File						
Goodman, Mark		Address on File						
Goodwin, Hattie		Address on File						
Goodyear, Audrey		Address on File						
Google		1600 Amphitheatre Pkwy			Mountain View	CA	94043	
Google LLC		Dept 33654	PO Box 3900		San Francisco	CA	94139	
Google LLC		1600 Amphitheatre Pkwy			Mountain View	CA	94043	
Gooty Agraharam, Sandhya		Address on File						
Gopalkrishna, Sukanya		Address on File						
Gopi Marottical, Asha		Address on File						
Gopinath, Nalini		Address on File						
Goralczyk, Malgorzata		Address on File						
Gordon, Lauren		Address on File						
Gore, Ana		Address on File						
Gorelik, Viktoria		Address on File						
Gornowicz, Emily		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Gorosito, Camila		Address on File						
Gorosito, Florencia		Address on File						
Gosia Mabry		Address on File						
GoTo		333 Summer St 5th Fl			Boston	MA	02210	
Gottuso, Justin		Address on File						
Gouerec, Alison		Address on File						
Gourmet Gorilla Inc		1074 W Taylor St	Box 126		Chicago	IL	60607	
Govea, Layla		Address on File						
Goyal, Bindiya		Address on File						
Goyang, Skysundieas		Address on File						
Goyne, Yiwen		Address on File						
Graca, Natalie		Address on File						
Grace Byer		Address on File						
Grace Engineering LLC		17110 SW 64th Ct			Southwest Ranches	FL	33331	
Grace Evans		Address on File						
Grace Hausman		Address on File						
Gracia Steen		Address on File						
Grade A Natural dba Patricias Lunchbox		PO Box 302169			Austin	TX	78703	
Gradinetti, Kelly		Address on File						
Grady, Emily		Address on File						
Graf, Nyah		Address on File						
Grafer, Jamie		Address on File						
Graham, Cheyenne		Address on File						
Gramajo Meza, Gebsy		Address on File						
Grammarly Inc		548 Market St Ste 35410 San Francisco CA 94104	Ste 35410		San Francisco	CA	94107	
Granado, Alyssa		Address on File						
Granado, Isavela		Address on File						
Granados, Esther		Address on File						
Granby, Gail		Address on File						
Grand Rapids Glass and Door Inc		3520 Kraft Ave SE			Grand Rapids	MI	49512	
Grandha, Prasuna		Address on File						
Grandner, Alicia		Address on File						
Grant Collins		Address on File						
Grant Thornton Advisors LLC		33562 Treasury Ctr			Chicago	IL	60694-3500	
Grant Thornton LLP		PO Box 71192			Chicgo	IL	60694-1192	
Grant, Shauna		Address on File						
Grant-Blum, Kari-Anne		Address on File						
Grapevine Colleyville Area Tax Office		3072 Mustang Dr			Grapevine	TX	76051-5901	
Grapevine-Colleyville Independent School District	c/o Perdue Brandon Fielder et al	500 E Border St Ste 640			Arlington	TX	76010	
Grasshopper Kids		902 Ventura Way			Mill Valley	CA	94941	
Gravitt, Amanda		Address on File						
Gray Megan		Address on File						
Gray, Danielle		Address on File						
Gray, Rosa		Address on File						
Grayhawk Community Association		c o Ccmc	PO Box 93327		Las Vegas	NV	89193-3327	
Grayscale Labs Inc		3423 Piedmont Rd NE			Atlanta	GA	30305	

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Grayson, Alyvia		Address on File						
Great Western Security Inc		8803 Meridian Ave N			Seattle	WA	98103	
Greater Cincinnati Water Works Gcww		PO Box 740689			Cincinnati	OH	45274-0689	
Greater Oak Brook Chamber of Commerce		PO Box 3691			Oak Brook	IL	60522-3691	
Greatschools Inc		2201 Broadway 4th Fl Wework			Oakland	CA	94612	
Grecia Martinez		Address on File						
Greeff, Giovanna		Address on File						
Green Celestine		Address on File						
Green Mountain Energy		PO Box 328			Houston	TX	77001-0328	
Green, Alexandria		Address on File						
Green, Chelsea		Address on File						
Green, Elizabeth		Address on File						
Green, Kayla		Address on File						
Green, Makayla		Address on File						
Green, Mariella		Address on File						
Green, Mary		Address on File						
Green, Sarah		Address on File						
Greene Tyshira		Address on File						
Greene, Brea		Address on File						
Greene, Madeleine		Address on File						
Greene, Mary Beth		Address on File						
Greene, Mercedez		Address on File						
Greene, Taylor		Address on File						
Greenlite Technologies Inc		330 Hudson St Fl 12			New York	NY	10013-1046	
Green-Price, Tamika		Address on File						
Greenwood Village Education LLC	Phillip N Coover	Ice Miller LLP	200 W Madison Ste 3500		Chicago	IL	60606	
Greenwood Village Education, LLC	Attn Rob Walters	1100 Jorie Blvd., Suite 140			Oak Brook	IL	60523	
Greenwood Village Finance Dept		6060 S Quebec St			Greenwood Village	CO	80111-4591	
Greer, Celena		Address on File						
Greer, Jazi		Address on File						
Greg Blome		Address on File						
Gregcoh LLC	Nancy Cohn	16955 Ostego St			Encino	CA	91316	
Gregor Mendiola, Michelle		Address on File						
Gregory Briana		Address on File						
Gregory Dickenson		Address on File						
Gregory F X Daly		Address on File						
Gregory F X Daly Collector of Revenue City of St Louis		PO Box 66877			St Louis	MO	63166-6877	
Gregory G Naylor Jr dba Naylor Structural Engineering LLC		Address on File						
Gregory Ingles	Food2you	627 N Albany Ave			Chicago	IL	60612	
Gregory, Jessika		Address on File						
Gregory, Kara		Address on File						
Gregus, Raine		Address on File						
Grein, Susan		Address on File						
Grelle, Joanna		Address on File						
Greshchuk, Mariia		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Gresl, Kirsten		Address on File						
Grewal, Satindar		Address on File						
Grey, Shackeina		Address on File						
Greystone One LLC		1801 E 63rd St			Kansas City	MO	64130	
Grgawy, Liza		Address on File						
Griffin, Harmony		Address on File						
Griffin-Ivey, Keisha		Address on File						
Griggs, Alice		Address on File						
Grigoryan, Liana		Address on File						
Grillot, Madeline		Address on File						
Grimm, Carrie		Address on File						
Grinstead, Kirstin		Address on File						
Grodin, Nicholas		Address on File						
Groeper, Jenna		Address on File						
Groom, Dionell		Address on File						
Gross, Heidi		Address on File						
Grovogel, Amy		Address on File						
Gt Mechanical Inc		15729 S Annico Dr			Homer Glen	IL	60491	
Gu Siyu		Address on File						
Guard Dog Holdings Inc dba Guard Dog Networks		348 Hermon Dr			Nashville	TN	37210	
Guardian Alarm of Florida LLC dba Guardian Hawk Security		1189 Hypoluxo Rd			Lantana	FL	33462	
Guardian Safe & Lock LLC		27920 Tomball Pkwy Ste 240			Tomball	TX	77375	
Guardian Termite & Pest Control		4960 SW 52nd St 407			Davie	FL	33314	
Gudiwada Suneetha		Address on File						
Guerra Zaa, Yeniuska		Address on File						
Guerrero, Esmeralda		Address on File						
Guerrero, Gaviota		Address on File						
Guerrero, Jesica		Address on File						
Guerrero, Kristal		Address on File						
Guerrero, Zephra		Address on File						
Guevara, Gianna		Address on File						
Guevara, Vanessa		Address on File						
Gugel, Jennifer		Address on File						
Guharoy, Moumita		Address on File						
Guidecraft Inc		55508 State Hwy 19			Winthrop	MN	55396	
Guidepost Birmingham LLC		1321 Upland Dr. PMB 9105			Houston	TX	77043	
Guidepost Bradley Hills LLC		1321 Upland Dr. PMB 9105			Houston	TX	77043	
Guidepost Branchburg LLC		1321 Upland Dr. PMB 9105			Houston	TX	77043	
Guidepost Carmel LLC		1321 Upland Dr. PMB 9105			Houston	TX	77043	
Guidepost Daycare Okc LLC		1718 Capitol Ave			Cheyenne	WY	82001	
Guidepost Emeryville LLC	Valeri Alford	c o Colliers International	1850 Mt Diablo Blvd Ste 200		Walnut Creek	CA	94596	
Guidepost FIC A LLC	Zheng Yu Huang	1321 Upland Dr., PMB 9107			Houston	TX	77043	
Guidepost Global Education, Inc.	Maris Mendes	1205 BMC Drive, Suite 605			Cedar Park	TX	78613	
Guidepost Goodyear LLC		1321 Upland Dr. PMB 9105			Houston	TX	77043	
Guidepost Kent LLC		2428 Legend Trail			Leander	TX	78641	
Guidepost Las Colinas LLC		1321 Upland Dr. PMB 9105			Houston	TX	77043	
Guidepost Leawood LLC		1321 Upland Dr. PMB 9105			Houston	TX	77043	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Guidepost Muirfield Village LLC		1321 Upland Dr. PMB 9105			Houston	TX	77043	
Guidepost Richardson LLC		1321 Upland Dr. PMB 9105			Houston	TX	77043	
Guidepost South Riding LLC		1321 Upland Dr. PMB 9105			Houston	TX	77043	
Guidepost St. Robert LLC		1321 Upland Dr. PMB 9105			Houston	TX	77043	
Guidepost The Woodlands LLC		1321 Upland Dr. PMB 9105			Houston	TX	77043	
Guidepost Walled Lake LLC		1321 Upland Dr. PMB 9105			Houston	TX	77043	
Guidry, Lilly		Address on File						
Guidry, Lynette		Address on File						
Guillaume Boreland, Brunette		Address on File						
Guillen Castellon, Brenda		Address on File						
Guillen, Alma		Address on File						
Guin, Geetha		Address on File						
Guindy-Mikhael, Marina		Address on File						
Gulla Mounika		Address on File						
Gumbiner-Llewellyn, Annyka		Address on File						
Gumila, Catherine		Address on File						
Gummidi, Hema		Address on File						
Gunawardena, Dilhani		Address on File						
Gunderson Dettmer Stough Villeneuve Franklin & Hachigian LLP		550 Allerton St			Redwood City	CA	94063	
Gunewardena, Jennifer		Address on File						
Gunn, Tierra		Address on File						
Gunn, Valerie		Address on File						
Guntuku, Chandana		Address on File						
Guo Qi		Address on File						
Gupta, Archana		Address on File						
Gupta, Puja		Address on File						
Gupta, Shubra		Address on File						
Gurbanova, Zhala		Address on File						
Gurdeep Singh		Address on File						
Gurrola, Ada		Address on File						
Gurule, Shara		Address on File						
Gurule, Shawn		Address on File						
Gurumurthy, Chandrika Rani		Address on File						
Gurumurthy, Jayashree		Address on File						
Gutha, Chaitanya		Address on File						
Guthrie, Sydni		Address on File						
Gutierrez Castillo, Ivan		Address on File						
Gutierrez Daniella		Address on File						
Gutierrez, Alina		Address on File						
Gutierrez, Guadalupe		Address on File						
Gutierrez, Karina		Address on File						
Gutierrez, Karla		Address on File						
Gutierrez, Kylee		Address on File						
Gutierrez, Leslie		Address on File						
Gutierrez, Sarai		Address on File						
Gutschick Little & Webber P A		3909 National Dr	Ste 250		Burtonsville	MD	20866	
Gutter, Samantha		Address on File						
Guy Potucek		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Guzman, Endrina		Address on File						
Guzman, Kimberly		Address on File						
Guzman, Leilla		Address on File						
Guzman, Marielys		Address on File						
Guzman, Nelly		Address on File						
GW Logan Square LLC	Attn Mitchell Goltz	2211 N. Elston Ave., Suite 304			Chicago,	IL	60614	
Gwin, Meghan		Address on File						
Gwin, Patricia		Address on File						
Gwinnett County Dept of Water Resources		PO Box 71225			Charlotte	NC	28272-1225	
Gwinnett County Tax Commissioner		PO Box 372			Lawrenceville	GA	30046-0372	
Gyni, Swathi		Address on File						
H O H Water Technology Inc		PO Box 487			Palatine	IL	60078-0487	
Habbal, Neda		Address on File						
Habhab, Hannan		Address on File						
Hacker, Alaena		Address on File						
Hackett, Kayla		Address on File						
Hackmann Lawn & Landscape LLC		5667 Black Walnut Rd			St Charles	MO	63301	
Hackney, Chloe		Address on File						
Hacohen, Opher		Address on File						
Haddadi Safira		Address on File						
Haddock, Anamarie		Address on File						
Haddock, Hayley		Address on File						
Haeger, Natalie		Address on File						
Hagan, Sara		Address on File						
Hagen, Jessica		Address on File						
Hagerman, Ashley		Address on File						
Haggerty, Janel		Address on File						
Hahn, Aubrey		Address on File						
Hahn, Mackenzie		Address on File						
Haider, Nigar		Address on File						
Hailey, Vivian		Address on File						
Hairston, Erika		Address on File						
Hairston, Omni		Address on File						
Hairuo Chen		Address on File						
Hajjaji, Karima		Address on File						
Haley Rome dba Haley Rome Photo LLC		Address on File						
Haley, Tara		Address on File						
Haley, Virginia		Address on File						
Halimovic, Hana		Address on File						
Hall, Adrienne		Address on File						
Hall, Amanda		Address on File						
Hall, Amanda		Address on File						
Hall, Jasper		Address on File						
Hall, Kathryn		Address on File						
Hall, Kiana		Address on File						
Hall, Kori		Address on File						
Hall, Latajah		Address on File						
Hallam, Tonya		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Hallare, Jourdan		Address on File						
Hall-Dunkley, Taneisha		Address on File						
Halliday-Pereira, Kristen		Address on File						
Halperin Sarah		Address on File						
Halsey , Kevin		Address on File						
Halvorson, Dale		Address on File						
Hamadouche, Mouni		Address on File						
Hamann, Jessica		Address on File						
Hamar, Alison		Address on File						
Hamid, Shamila		Address on File						
Hamilton County Treasurer		Historic Courthouse 33 N 9th St	Ste 112		Noblesville	IN	46060	
Hamilton, Alexis		Address on File						
Hamilton, Daedreona		Address on File						
Hamilton, Jamila		Address on File						
Hamilton, Sheyna		Address on File						
Hamilton, Tina		Address on File						
Hamletts Enterprises LLC		PO Box 58			Nokesville	VA	20182	
Hamlin, Shelley		Address on File						
Hammad Shafaq		Address on File						
Hampshire Neighborhood Association		PO Box 638			La Plata	MD	20646	
Hampton, Alexx		Address on File						
Hampton, Leslie		Address on File						
Hampton, Rachel		Address on File						
Hamza, Rabiea		Address on File						
Hamzah, Basma		Address on File						
Han, Shinae		Address on File						
Hanan, Sofia		Address on File						
Hance, Kalina		Address on File						
Hand, Cara		Address on File						
Hand, Marcia		Address on File						
Ha-Nguyen, Lan		Address on File						
Hankey, Emily		Address on File						
Hankins, Dara		Address on File						
Hanline, Makayla		Address on File						
Hanlon, Sinead		Address on File						
Hanna, Jacqueline		Address on File						
Hannah Gouker		Address on File						
Hannah Harris		Address on File						
Hannibal, Heather		Address on File						
Hanoy Georgia LLC	Karla Crawford	17555 Collins Ave 1703			Sunny Isles Beach	FL	33160	
Hanoy Georgia LLC		1940 Harrison St 303			Hollywood	FL	33020	
Hanoy Georgia, LLC		1681 NW 100th Way			Plantation	FL	33322	
Hanoy Virginia		Address on File						
Hanoy Virginia LLC		1940 Harrison St 303			Hollywood	FL	33020	
Hansen, Ethan		Address on File						
Hansen, Janessa		Address on File						
Hansen, Olivia		Address on File						
Hanson Landscape		PO Box 307			Big Rock	IL	60511	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Hanson, Caroline		Address on File						
Hanson, Tiffany		Address on File						
Happy Plates Early Nutrition LLC		2011 W Spring Creek Pkwy Ste 2000			Plano	TX	75023	
Happy Trails Maintenance		6504 Berry Trail			Vale	NC	28168	
Haque, Jannatul		Address on File						
Haque, Maria		Address on File						
Harbor Building Maintenance Inc		5011 Argosy Ave Ste 11			Huntington Beach	CA	92649	
Hardesty & Hanover LLC		1501 Broadway Ste 601			New York	NY	10036	
Hardesty, Heather		Address on File						
Hardoon, Danielle		Address on File						
Hardy, Jennifer		Address on File						
Hardy, Staceyann		Address on File						
Hare, Tonae		Address on File						
Hargous, Kelsey		Address on File						
Hargunn Kaur		Address on File						
Haribabu, Anita		Address on File						
Harjit S Girn		Address on File						
Harkinle Enterprises		c o Laura Ceretti Michelman	6450 Cecil Ave		Clayton	MO	63105	
Harley, Erin		Address on File						
Harmon, Ashley		Address on File						
Harness, Jaclyn		Address on File						
Harper, Amanda		Address on File						
Harper, Ariana		Address on File						
Harper, Sarah		Address on File						
Harraz, Hager		Address on File						
Harrelson, Brittany		Address on File						
Harris Co ESD #48	Julie Anne Parsons	McCreary, Veselka, Bragg & Allen, P.C.	P.O. Box 1269		Round Rock	TX	78680-1269	
HARRIS CO ESD #48		PO Box 4576			Houston	TX	77210-4576	
Harris, Claire		Address on File						
Harris, Ebony-Kahliah		Address on File						
Harris, Ehvyn		Address on File						
Harris, Elliana		Address on File						
Harris, Kaelin		Address on File						
Harris, Kennedee		Address on File						
Harris, Latricia		Address on File						
Harris, Nariah		Address on File						
Harris, Rebekah		Address on File						
Harris, Ronald		Address on File						
Harris, Samone		Address on File						
Harris, Sylvia		Address on File						
Harrison, Cheryl		Address on File						
Harrison, Emoni		Address on File						
Harrison, Sarah		Address on File						
Harrow, Jennifer		Address on File						
Harrys Key Service Inc		PO Box 872170			Vancouver	WA	98687	
Hart, Aubrey		Address on File						
Hart, Tiara		Address on File						
Hart, William		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Harthan, Breanna		Address on File						
Hartley, Alexis		Address on File						
Hartmann, Emma		Address on File						
Hartsell Bros Fence Co Inc		PO Box 668223			Charlotte	NC	28266-8223	
Harvest Guidepost Katy LLC	Robert G Firedman Esq	510 E 80th St Ofc 2			New York	NY	10075	
Harvest Guidepost Katy LLC	Ronnie Schulmann	1560 Sawgrass Corporate Hwy Ste 406			Sunrise	FL	33323	
Harvest Guidepost Katy LLC		11555 Heron Blvd Ste 200			Coral Springs	FL	33076	
Harveston Sab South LLC	Brad Bieri	17150 Via Del Campo Ste 101			San Diego	CA	92127	
Harveston Sab South LLC		PO Box 270159			San Diego	CA	92198-2159	
Harvey, Breanna		Address on File						
Harwin, Jillian		Address on File						
Hasan, Rukshana		Address on File						
Hasnain, Spogami		Address on File						
Hassan Renda		Address on File						
Hassan, Ambreen		Address on File						
Hassan, Amira		Address on File						
Hassan, Anza		Address on File						
Hassan, Manoshi		Address on File						
Hassan, Walaa		Address on File						
Hassan, Yasna		Address on File						
Hassel, Sonia		Address on File						
Hassey, Jaime		Address on File						
Hassler Heating & Air Conditioning Inc		1537 S 56th St			El Cerrito	CA	94530	
Hatch, Catherine		Address on File						
Hatch-Curtis, Tina		Address on File						
Hatchett, Priscilla		Address on File						
Hathaway, Samantha		Address on File						
Hatley, Danielle		Address on File						
Hatley, Olivia		Address on File						
Hatton, Jessica		Address on File						
Haugh-Ewald, Emma		Address on File						
Havens, Bryana		Address on File						
Hawkeye Communication		97 N Ctr Point Rd			Hiawatha	IA	52233	
Hawkins, Crystal		Address on File						
Hawkins, Lynette		Address on File						
Hawkins, Tori		Address on File						
Hawkins-Williams, Raelynn		Address on File						
Hawks-Sanchez, Veronica		Address on File						
Hawthorne Fiene, Jess		Address on File						
Hawthorne Jillian		Address on File						
Hay, Ava Grace		Address on File						
Hayat, Sarah		Address on File						
Haybron, Sarah		Address on File						
Hayden, Kristine		Address on File						
Hayes, Elisha		Address on File						
Hayes, Jiavonni		Address on File						
Hayes, Katharine		Address on File						
Hayes, Samori		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Hayes, Tracey		Address on File						
Hayjack LLC	Attn Wanda Wells Managing Member Marlow Peterson Cpa	24 Sendero			Rancho Santa Margarita	CA	92688	
Hayley Sears		Address on File						
Hayman, Donna		Address on File						
Haynes, Elena		Address on File						
Haynes, Erica		Address on File						
Haynes, Shameika		Address on File						
Hays, Corrina		Address on File						
Hays, Melanie		Address on File						
Haywood, Amy		Address on File						
Hazarika Rinku		Address on File						
Hazel Ortiz		Address on File						
Hazra, Jayoti		Address on File						
Hazra, Sima		Address on File						
Hb Solutions Group LLC dba Hoffmann Brothers LLC		45 Willow St			Nashville	TN	37210	
Hcsc Texas	c o Blue Cross and Blue Shield of Texas	1001 E Lookout Dr			Richardson	TX	75082	
Healthcomp LLC		Premium Accunt	PO Box 848490		Los Angeles	CA	90084-8490	
Healthy Fit Kids dba Fun Bus		10 Daniel Pl			Matawan	NJ	07747	
Healthy Hearts Inc		5525 Oakdale Ave 155			Woodland Hills	CA	91364	
Healy, Kyleigh		Address on File						
Healy, Maureen		Address on File						
Heartland Landscape Group LLC		13331 N Anderson Rd			Jones	OK	73049	
Heath, Kimberly		Address on File						
Heather Hutson		Address on File						
Heather Lazarus		Address on File						
Heather Lucien		Address on File						
Heather Schnelzer		Address on File						
Heather Watkins		Address on File						
Heaven, Keira		Address on File						
Hebert Brittany		Address on File						
Hecker, Mackenzie		Address on File						
Heckman, Ariah		Address on File						
Hedges, Karen		Address on File						
Hedrick, Chloe		Address on File						
Hefner, Alexis		Address on File						
Heftman, Jenna		Address on File						
Hegarty, Ashley		Address on File						
Heidelbauer, Michelle		Address on File						
Heidi Barnes		Address on File						
Heila Blair dba Peninsula Nurse Consulting LLC		PO Box 2078			Poulsbo	WA	98370	
Heilbrunn Pape LLC		516 State Hwy 33			Millstone	NJ	08535	
Heim Madelyn		Address on File						
Heinrich, Annelise		Address on File						
Heiser, Amy		Address on File						
Helena Bennett		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Helene Sheehan	SEIU Healthcare IL IN	2229 S Halsted St			Chicago	IL	60608	
Helios Design Build LLC		2324 W Fulton St			Chicago	IL	60612	
Helle, Joseph		Address on File						
Helmstetter, Andrea		Address on File						
Hemal Dattani		Address on File						
Heman, Sara		Address on File						
Hemati, Mehrnaz		Address on File						
Hemker, Alainah		Address on File						
Hemphill, Jill		Address on File						
Henderson, Dayna		Address on File						
Henderson, Iris		Address on File						
Hendges, Rebecca		Address on File						
Hendre, Samiksha		Address on File						
Hendren, Adysen		Address on File						
Hendricks, Hayden		Address on File						
Hendricks, Joanna		Address on File						
Henkel, Brienne		Address on File						
Hennessy, Jamie		Address on File						
Hennings, Delilah		Address on File						
Henriques, Maria		Address on File						
Henrite, Ashley		Address on File						
Henry C Levy Tax Collector Alameda County		1221 Oak St Rm 131			Oakland	CA	94612-4287	
Henry Demars		Address on File						
Henry Justiniano dba Henry Justiniano & Associates		PO Box 2338			San Ramon	CA	94583	
Henry, James		Address on File						
Henry, Josemonde		Address on File						
Hensley, Denise		Address on File						
Henson, Emily		Address on File						
Heras Bautista Maitreyi		Address on File						
Hercules, Riley		Address on File						
Heredia, Melisa		Address on File						
Heredia, Nicole		Address on File						
Herenia Bocanegra		Address on File						
Heritage Landscape Services LLC		8001 Industrial Park Ct			Bristow	VA	20136	
Herman, Debra		Address on File						
Hermina Jeon		Address on File						
Hernandez Clarissa		Address on File						
Hernandez Lupercio, Evangelina		Address on File						
Hernandez Moctezuma, Xochitl		Address on File						
Hernandez Ramirez, Lorena		Address on File						
Hernandez Rangel, Michelle		Address on File						
Hernandez Rocio		Address on File						
Hernandez Sibada, Valeria		Address on File						
Hernandez, Abigail		Address on File						
Hernandez, Alma		Address on File						
Hernandez, Amber		Address on File						
Hernandez, Ana		Address on File						
Hernandez, Andrea		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Hernandez, Arleny		Address on File						
Hernandez, Ashley		Address on File						
Hernandez, Ashley		Address on File						
Hernandez, Bianka		Address on File						
Hernandez, Chasiti		Address on File						
Hernandez, Consuelo		Address on File						
Hernandez, Daniela		Address on File						
Hernandez, Diana		Address on File						
Hernandez, Elizabeth		Address on File						
Hernandez, Eric		Address on File						
Hernandez, Gia		Address on File						
Hernandez, Hailey		Address on File						
Hernandez, Jennifer		Address on File						
Hernandez, Karen		Address on File						
Hernandez, Karina		Address on File						
Hernandez, Katherine		Address on File						
Hernandez, Kayla		Address on File						
Hernandez, Lexanni		Address on File						
Hernandez, Marelby		Address on File						
Hernandez, Maria		Address on File						
Hernandez, Mariela		Address on File						
Hernandez, Natalie		Address on File						
Hernandez, Nelly		Address on File						
Hernandez, Nereyda		Address on File						
Hernandez, Norma		Address on File						
Hernandez, Sara		Address on File						
Hernandez, Sonia		Address on File						
Hernandez, Stephanie		Address on File						
Hernandez, Vanessa		Address on File						
Hernandez, Vanessa		Address on File						
Hernandez, Yasmine		Address on File						
Hernandez-Spikes, Cassandra		Address on File						
Hernando County Board		15470 Flight Path Dr			Brooksville	FL	34604	
Herndon, Autumn		Address on File						
Heroku Inc Salesforce subsidiary		415 Mission St	Ste 300		San Francisco	CA	94105	
Herrera Ivette		Address on File						
Herrera, Alyssa		Address on File						
Herrera, Arianny		Address on File						
Herrera, Gabriela		Address on File						
Herrera, Jennifer		Address on File						
Herrera, Kara		Address on File						
Herrera, Loucerny		Address on File						
Herrera, Tiffany		Address on File						
Herrick, Hannah		Address on File						
Herrick, Jasmine		Address on File						
Herring, Letha		Address on File						
Herring, Miroslava		Address on File						
Herritt, Kaylin		Address on File						
Herrmann, Roberta		Address on File						
Herrold, Faithe		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Hersey, Erin		Address on File						
Hersh, Katrina		Address on File						
Hershkowitz, Magdelivia		Address on File						
Herskind, Leighla		Address on File						
Hesia-Tilton, Michelle		Address on File						
Hess, Ashlie		Address on File						
Hesslink, Kyra		Address on File						
Heutink USA Inc		600 E Luchessa Ave			Gilroy	CA	95020	
Hewitt, Danielle		Address on File						
Heyden, William		Address on File						
Heyman, Celia		Address on File						
Hg Williamsburg LLC		c o Management Office	220 46 73rd Ave		Bayside	NY	11364	
Hge Canada Holding Ulc		1321 Upland Dr Pmb 20442			Houston	TX	77043	
HGE FIC I LLC		1321 Upland Dr. PMB 9107			Houston	TX	77043	
HGE FIC J LLC		10 Orchard, Suite 200			Lake Forest	CA	92630	
HGE FIC L LLC		1321 Upland Dr. PMB 9107			Houston	TX	77043	
HGE FIC M LLC		1321 Upland Dr. PMB 9107			Houston	TX	77043	
HGE FIC N LLC		1321 Upland Dr. PMB 9107			Houston	TX	77043	
HGE FIC O LLC		1321 Upland Dr. PMB 9107			Houston	TX	77043	
HGE FIC Q LLC		1321 Upland Dr. PMB 9107			Houston	TX	77043	
Hge France		77 Bd Vauban			Lille		59800	France
Hgit 302 Colonades Way LLC	Mary Langdon	302 Colonades Way Ste 215			Cary	NC	27418	
Hgit 302 Colonades Way LLC		2800 Post Oak Blvd Ste 4800			Houston	TX	77056	
Hgit 302 Colonades Way LLC		845 Texas Ave Ste 3300			Houston	TX	77002	
Hgit 302 Colonades Way LLC		PO Box 736723			Dallas	TX	75373	
Hibbard Melanie		Address on File						
Hickey, Jenna		Address on File						
Hickey, Jennifer		Address on File						
Hickman Quality Restoration Inc dba Servpro of North & Southwest Oklahoma City		7312 NW 164th St Ste 100			Edmond	OK	73013	
Hicks, Alexis		Address on File						
Hieu Trung Pham		Address on File						
Higareda, Ashlyn		Address on File						
Higareda, Lisa		Address on File						
Higginbotham Lindsey		Address on File						
Higgins, Jasmine		Address on File						
Higgs, Tammy		Address on File						
Higher Ground Education Inc.		1321 Upland Dr. PMB 20442			Houston	TX	77043	
Higher Ground Education Spain SL		1321 Upland Dr. PMB 20442			Houston	TX	77043	
Higher Ground Education Spain Sociedad Limitada		Calle Recoletos 31			Madrid		28001	Spain
Highlander, Kayla		Address on File						
Highlights Chicago Inc		5766 N Lincoln Ave Ste 1			Chicago	IL	60659	
Hijriani, Arifa		Address on File						
Hikmah, Lillian		Address on File						
Hilda Marilyn Ventura Estrada		Coxen Cove Neighborhood	Coxen Hole		Bay Islands	ROATAN	1101	Honduras
Hildreth, Elizabeth		Address on File						
Hill Mechanical Services Inc		11045 Gage Ave			Franklin Park	IL	60131	
Hill, Charity		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Hill, Jailynn		Address on File						
Hill, Matthew		Address on File						
Hill, Oxana		Address on File						
Hill, Te-Airera		Address on File						
Hill, Tondzra		Address on File						
Hilliard, Kishon		Address on File						
Hillman, Kelsey		Address on File						
Hillmans Bus Service Inc		601 603 Cooper Rd	PO Box 270		West Berlin	NJ	08091	
Hills, Danielle		Address on File						
Hines, Julianne		Address on File						
Hines, Meredith		Address on File						
Hinojosa, Claudia		Address on File						
Hinojosa, Emma		Address on File						
Hinojosa, Maria		Address on File						
Hinton, Kali		Address on File						
Hinton, Kayla		Address on File						
Hiser, Caitlin		Address on File						
Hixson, Taloa		Address on File						
Hmg Inc dba Hollis Meddings Group		1481 Wampanoag Trail Ste 3			Providence	RI	02915	
Ho, Chuenhua		Address on File						
Hoang, Ngoc Thu Dang (Jess)		Address on File						
Hoang, Thao		Address on File						
Hobbie, Dulce		Address on File						
Hobbins, Michelle		Address on File						
Hobbs, Eric		Address on File						
Hobbs, Jessica		Address on File						
Hochstetler, Paige		Address on File						
Hocker Olivia		Address on File						
Hodge, Zacori		Address on File						
Hodges, Makilah		Address on File						
Hoepfner, Peter		Address on File						
Hof, Kelsey		Address on File						
Hoff, Kaitlynn		Address on File						
Hoffman, Paris		Address on File						
Hoffman, Skylar		Address on File						
Hoffman, Tiffany		Address on File						
Hoffmann Brothers Heating & Air Conditioning Inc		1025 Hanley Industrial Ct			St Louis	MO	63144	
Hogan Pamela		Address on File						
Holder, Michaela		Address on File						
Holliday, Ciarra		Address on File						
Hollier, Jamie		Address on File						
Hollingsworth, Erin		Address on File						
Hollins, Breyanna		Address on File						
Holly Ashbrook		Address on File						
Holly Jasso		Address on File						
Holly Valenzuela		Address on File						
Holly, Amanda		Address on File						
Holm, Caila Anne		Address on File						
Holman, Karen		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Holman, Kirsten		Address on File						
Holman, Savanna		Address on File						
Holmes Reuppel, Macy		Address on File						
Holmes Taylor Athey Cowan & Jones LLP		811 Wilshire Blvd	Ste 1460		Los Angeles	CA	90017	
Holmes, Michelle		Address on File						
Holmes, Sakeena		Address on File						
Holt, Corey		Address on File						
Holt, Miranda		Address on File						
Holton-Crowe, Lyndsay		Address on File						
Holzrichter, Allison		Address on File						
Home Elements Corp		49 Wyckoff Ave			Brooklyn	NY	11237	
Homeowner Data Services Inc		1424 N Brown Rd Ste 400			Lawrenceville	GA	30043	
Homolka, Danielle		Address on File						
Honea, Allison		Address on File						
Hong Zhang		Address on File						
Honiotes, Emily		Address on File						
Honrao, Chaitali		Address on File						
Hood, Claudia		Address on File						
Hood, Grayce		Address on File						
Hood, Malayzha		Address on File						
Hood, Tracey		Address on File						
Hook, Haleigh		Address on File						
Hooker, Addison		Address on File						
Hooten, Jakia		Address on File						
Hooten, Regina		Address on File						
Hoover, Abigail		Address on File						
Hopkins, Jasmine		Address on File						
Hopkins, Rachel		Address on File						
Horace Dixon dba Dixon Professionals LLC		Address on File						
Horan, Doirean		Address on File						
Horn, Lauren		Address on File						
Horne Heating and Air Conditioning Co Inc		6805 Craig St			Charlotte	NC	28214	
Horwitz, Shannon		Address on File						
Hosfeld, Selenia		Address on File						
Hoskins, Brittany		Address on File						
Hossain, Shanelle		Address on File						
Hotchkiss, Ashley		Address on File						
Hotchkiss, Rhodora		Address on File						
Hou, Peipei		Address on File						
Houghton Mifflin Harcourt Publishing Co		14046 Collections Ctr Dr			Chicago	IL	60693	
House Laura		Address on File						
Houseman, Adrianne		Address on File						
Housley, Jenna		Address on File						
Houston, Geniah		Address on File						
Houston, Jordin		Address on File						
Houston, Susan		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Houx, Christine		Address on File						
Hovey, Mackenzie		Address on File						
Hoving, Christopher		Address on File						
Hoving, Joseph		Address on File						
Hoving, Matthew		Address on File						
Hoving, Patrick		Address on File						
Howard County Director of Finance		PO Box 37237			Baltimore	MD	21297-3237	
Howard County Maryland Water & Sewer		PO Box 3367			Ellicott City	MD	21041-3367	
Howard, Bria		Address on File						
Howard, Daniel		Address on File						
Howard, Indya		Address on File						
Howard, Kahloni		Address on File						
Howard, Lyric		Address on File						
Howard, Nicholas		Address on File						
Howarth, Kimberly		Address on File						
Howe, Olivia		Address on File						
Howell, Austin		Address on File						
Howell, Denai		Address on File						
Howell, Jane		Address on File						
Howerton, Amanda		Address on File						
Howes, Madeline		Address on File						
Hrin, Alexander		Address on File						
Hrsd		1434 Air Rail Ave			Virginia Beach	VA	23455	
Hsieh Lau, Yushan		Address on File						
Hsieh, Pao-Hua		Address on File						
Hu Shuyuan		Address on File						
Huang, Huanhong		Address on File						
Huby, Carmen		Address on File						
Hudson, Brianna		Address on File						
Hudson, Dionna		Address on File						
Hudson, Emili		Address on File						
Hudson, Luke		Address on File						
Hudson, Meredith		Address on File						
Huerta Padilla, Sandra V.		Address on File						
Huerta, Fabiola		Address on File						
Huerta, Paola		Address on File						
Huff, Deana		Address on File						
Huff, Kayron		Address on File						
Huffstickler, Hannah		Address on File						
Hugging Face Inc		20 Jay St	Ste 620		Brooklyn	NY	11201	
Huggins, Teanna		Address on File						
Hughes Maintenance Corporation dba City Wide Facility Solutions of Illinois		2622 83rd St			Darien	IL	60561	
Hughes Plumbing of Nc Inc dba Ultimate Plumbing		PO Box 986			Mooresville	NC	28115	
Hughes Tyler		Address on File						
Hughes, Bailey		Address on File						
Hughes, Olivia		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Hughes, Suzanne		Address on File						
Hui Geng		Address on File						
Huiskamp, Julia		Address on File						
Hulsey, Carlee		Address on File						
Hult, Meagan		Address on File						
Humphrey, Kimberly		Address on File						
Hundred Properties LLC		900 N Federal Hwy Ste 300			Hallandale Beach	FL	33009	
Hung, Vita		Address on File						
Hungerford, Melissa		Address on File						
Hunn, Paige		Address on File						
Hunt Tamar		Address on File						
Hunte, Latoya		Address on File						
Hunter Davisson Inc		1800 SE Pershing St			Portland	OR	97202	
Hunter, Kelsey		Address on File						
Hunter, Tahiti		Address on File						
Huntsberry, Stargena		Address on File						
Huotari, Lyric		Address on File						
Hurd, Phoebe		Address on File						
Hurlbut, Isabelle		Address on File						
Hurley Iyana		Address on File						
Hurley, April		Address on File						
Hurley, Montranese		Address on File						
Hurst, Brienna		Address on File						
Hurst, Harley		Address on File						
Husch Blackwell LLP	c/o Path Georgetown LLC	Attn Nida Ghaffar	120 S. Riverside Plaza, Suite 2200		Chicago	IL	60606	
Husk, Sierra		Address on File						
Hussain, Ambreen		Address on File						
Hussain, Sarah		Address on File						
Hussein, Hafit		Address on File						
Hussein, Hend		Address on File						
Hussey, Anna		Address on File						
Hutchins, Jessica		Address on File						
Hutchinson, Alexandra		Address on File						
Huynh, Nancy		Address on File						
Hwai Yang Architects		2711 Covington Pl Estates			Saint Louis	MO	63131	
Hyatt Corp Aaf Moon Hotel Regency Ltd dba Hyatt Regency Frisco Hyatt Regency Frisco Dallas		2615 Preston Rd			Frisco	TX	75034	
Hyatt Interiors Inc		850 Mclean Ave			Yorkers	NY	10704	
Hydara Kadjatu		Address on File						
Hyde, Ahmani		Address on File						
Hyeyeon Park dba Puff Puff Patisserie		Address on File						
Hygienic Cleaning Services LLC		523 Ashland Pkwy			Woodstock	GA	30189	
Hyun, Jee-Hyun		Address on File						
IA Child Care Assistance		Address on File						
Ian Culver		Address on File						
Iarrobino, Nia		Address on File						
Ibarra, Amanda		Address on File						

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Ibarra, Immanuelle		Address on File						
Ibarra, Maritza		Address on File						
Ibouraima, Falima		Address on File						
Ibraheem, Hiba		Address on File						
Ibrahim, Amaly		Address on File						
Icon General Contractors LLC		910 Glenn Dr			Folsom	CA	95630	
Idaho Attorney General	Attn Bankruptcy Department	700 W Jefferson St Ste 210	PO Box 83720		Boise	ID	83720-0010	
Idaho State Tax Commission	Attn Compliance Division	PO Box 36			Boise	ID	83722-0036	
Idaho State Tax Commission		11321 W Chinden Blvd Bldg 2			Boise	ID	83714	
Idaho State Tax Commission		PO Box 83784			Boise	ID	83707-3784	
Iftene, Andreea		Address on File						
Ignacio, Angelica		Address on File						
Ihasz, Emily		Address on File						
Ikeda, Kazuha		Address on File						
Ilknur Daniello		Address on File						
Illescas, Elena		Address on File						
Illinios Department of Employment Security	Revenue Division - Bankruptcy Unit	115 S LaSalle St Fl LL2			Chicago	IL	60603	
Illinois Attorney General	Attn Bankruptcy Department	James R Thompson Ctr	100 W Randolph St		Chicago	IL	60601	
Illinois Department of Employment Security	Revenue Division - Bankruptcy Unit	115 S La Salle St Fl LL2			Chicago	IL	60603	
Illinois Department of Healthcare and Fa		201 S Grand Ave			E Springfield	IL	62763	
Illinois Department of Revenue	Bankruptcy Section	PO Box 19035			Springfield	IL	62794-9035	
Illinois Department of Revenue	Jill Parton	Bankruptcy Section	PO Box 19035		Springfield	IL	62794	
Illinois Department of Revenue		PO Box 19053			Springfield	IL	62794-9053	
Illinois Dept of Revenue	Bankruptcy Unit	PO Box 19035			Springfield	IL	62794-9035	
Illinois Office of The State Fire Marshal		PO Box 3331			Springfield	IL	62708-3331	
Illinois State Treasurer		555 W Monroe St 14th Fl			Chicago	IL	60661	
Im, Julie		Address on File						
Imagination Playground LLC		292 Charles St			Providence	RI	02904	
Imagine Holdings LLC		753 E 3800 N			North Ogden	UT	84414	
Imagine Music, Inc.	Attn David Owen	3354 Harrison Blvd			Ogden,	UT	84403	
Imgrund, Marjorie		Address on File						
Impact Datasource LLC		4709 Cap Rock Dr			Austin	TX	78735	
Imperial Bag & Paper Co LLC dba City Maintenance Supply		3020 SW 10th St			Pompano Beach	FL	33069	
In Home Cpr LLC		1061 15th Ave			Redwood City	CA	94063	
In Seok Sin		Address on File						
Inbound Insight LLC		157 E 57th St Ste 15E			New York	NY	10022	
Incer, Leyla		Address on File						
Indiana Medicaid	c o Family and Social Services Administration	402 W Washington St			Indianapolis	IN	46204	
Indoormedia Inc	Billy Potts	1445 Langham Creek Dr			Houston	TX	77084	
Industrial Electronic Systems Inc		3250 Monier Cir Ste F			Rancho Cordova	CA	95742	
Industrial Steam Cleaning Inc		PO Box 1130			Rockville	MD	20849	
Ines, Patricia		Address on File						
Ingelse, Sydne		Address on File						
Ingle, Kaci		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Ingraham, Ruby		Address on File						
Ingram, India		Address on File						
Inhouse Systems Inc		3403 S Kegley Rd			Temple	TX	76502	
Iniguez, Israel		Address on File						
Innocente, Rebecka		Address on File						
Innovation Painting Plus		141 N Ellsworth Ave Ste 203			San Mateo	CA	94401	
Inouye, Dana		Address on File						
Insight		2701 E Insight Way			Chandler	AZ	85286	
Insight Canada Inc		PO Box 15320	Station A		Toronto	ON	M5W 1C1	Canada
Insight Direct USA Inc		PO Box 731069			Dallas	TX	75373-1069	
Insight Pest Solutions		33705 9th Ave S			Federal Way	WA	98003	
Insight Pest Solutions Portland LLC		2340 SE Gladstone St Ste 2110			Portland	OR	97202	
Inspectional Services Department		Egress Division	1010 Massachusetts Ave		Boston	MA	02118	
Institute for Better Education		921 N Swan			Tucson	AZ	85711	
Integrated Concrete Construction	Meredith A. Jones-McKeown	505 Howard St	Suite 1000	Perkins Coie LLP	San Fransisco	CA	94105	
Internal Revenue Service		PO Box 409101			Ogden	UT	84409	
International Longshore and Warehouse Union #5	Ben Berger	18 West Mercer Street	Suite 400	BARNARD IGLITZIN & LAVITT LLP	Seattle	WA	98119-3971	
International Teacher Exchange Services LLC		11220 Elm Ln Ste 200			Charlotte	NC	28277	
Interstate Fire Sales and Service LLC dba State Fire Dc Specialties LLC		PO Box 65248			Salt Lake City	UT	84165	
Interstate Mud		PO Box 1368			Friendswood	TX	77549-1368	
Interstate Mud		PO Box 684000			Houston	TX	77268-4000	
Interstate Municipal Utility District		PO Box 1368			Friendswood	TX	77549	
Interstate Municipal Utility District, Montgomery County Municipal Utility District 006	Frisco ISD, Plano ISD, Grapevine-Colleyville ISD, Richardson ISD	Perdue Brandon Fielder Collins & Mott, LLP	Linda D. Reece	1919 S. Shiloh Road, Suite 640, LB 40	Garland	TX	75042	
Interstate Municipal, Montgomery County Municipal Utility006, Frisco ISD, Plano ISD, Grapevine-Colleyville and Richardson ISD	Perdue Brandon Fielder Collins & Mott, LLP	Linda D. Reece	1919 S. Shiloh Road, Suite 640, LB 40		Astoria	TX	75042	
Intertex Plum Canyon LLC	c o Intertex Property Associates	25134 Rye Canyon Loop 300			Santa Clarita	CA	91355	
Intertex Plum Canyon LLC	Darcey Oldhafer	25134 Rye Canyon Loop #300			Valencia	CA	91355	
Intertex Plum Canyon LLC		25134 Rye Canyon Loop 300			Valencia	CA	91355	
Intertex Plum Canyon, LLC	Law Offices of Louis Stearns Jr	28388 Kelly Johnson Pkwy 130			Valencia	CA	91355	
Intertex Scip Higher Ground LLC	c o Intertex Property Associates	25134 Rye Canyon Loop 300			Santa Clarita	CA	91355	
Intertex Scip Higher Ground LLC		25134 Rye Canyon Loop 300			Valencia	CA	91355	
Intralinks Inc		622 Third Ave 10th Fl			New York	NY	10017	
Ioana Tanasa		Address on File						
Iokepa, Cynthia		Address on File						
Iovino, Valerie		Address on File						
Iowa Fire Equipment Company		1646 1B Old Us 41			Ft Myers	FL	33912-2263	
Ipema, Madeleine		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Ippolito Sarah		Address on File						
Iqbal, Huma		Address on File						
Iradi, Veronica		Address on File						
Iraheta, Kyanna		Address on File						
Iraheta, Shersy		Address on File						
Iris Zh		Address on File						
Irvine Ranch Water District		15600 Sand Canyon Ave			Irvine	CA	92618	
Irving Isd		PO Box 152021			Irving	TX	75015-2021	
Irving, Jazha		Address on File						
Irving, Myzha		Address on File						
Irwin, Caleb		Address on File						
Isabel Calero		Address on File						
Isabelita Manalastas		Address on File						
Isalas Ochoa dba Allpro Home Solutions & Consulting		Address on File						
Isha Labhasetwar		Address on File						
Ishmael, Iananna		Address on File						
Isis Harmon		Address on File						
Ism Fast LLC		2207 Concord Pike 417			Wilmington	DE	19803	
Ismael, Rana		Address on File						
Ismail M Ebrahim dba Supreme Cleaning LLC		Address on File						
Issa K Moe dba Moe Law Group		Address on File						
Ite obaitan		Address on File						
Ivan Alejandro Gutierrez Castillo		Address on File						
Ivan, Gina		Address on File						
Iverson, Tanya		Address on File						
Ivey, Nicole		Address on File						
Ivon Taylor		Address on File						
Ivory, Ronveta		Address on File						
Ivy Merritt		Address on File						
Ixl Learning Inc		777 Mariners Island Blvd Ste 600			San Mateo	CA	94404	
Iyar, Dove		Address on File						
J & C Water dba Johnson Water Conditioning		220 W St Charles Rd			Villa Park	IL	60181	
J & J Services Inc		PO Box 535233			Pittsburgh	PA	15253-5233	
J A Mihalik Architect LLC	Attn Justin Mihalik	Colliers Engineering & Design	300 Tice Blvd Ste 101		Woodcliff Lake	NJ	07677	
J Adams Co Inc dba Adams Backflow		PO Box 385			Talmo	GA	30575	
J C Ehrlich Co Inc		PO Box 14086			Reading	PA	19612-3848	
J F Ahern Co	Attn Accounts Receivable	PO Box 1316			Fond Du Lac	WI	54936-1316	
J Mulvaney Plumbing & Heating Inc		PO Box 639			Ridgefield	CT	06877	
J Price LLC dba Mpro Janitorial Solutions		Address on File						
J&R Herra Inc		210 E N St			Elburn	IL	60119	
J&R Lock & Safe Inc		1137 W Park Ave			Libertyville	IL	60048	
J.L. (Minor Child)	Kendall Lee Cash	600 Vestavia Parkway	Suite 300	PARSONS, LEE & JULIANO, P.C.	Birmingham	AL	35216	
Jabeen, Malaika		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Jaber J Khuri Irrevocable Trust		Address on File						
Jaber J Khuri Irrevocable Trust Paul J Khuri Irrevocable Trust Tony J Khuri Irrevocable Trust		Address on File						
Jaber J Khuri Trustee of The Jaber J Khuri Irrevocable Trust Dtd 12 15 12 The Paul J Khuri Irrevocable		Address on File						
Jaber J Khuri Trustee of The Jaber J Khuri Irrevocable Trust Dtd 12 15 12 The Paul J Khuri Irrevocable		Address on File						
Jaber J Khuri Trustee of The Jaber J Khuri Irrevocable Trust Dtd 12 15 12 The Paul J Khuri Irrevocable Trust Dtd 12 15 12		Address on File						
Jaber J. Khuri Irrevocable Trust, Paul J. Khuri Irrevocable Trust, Tony J. Khuri Irrevocable Trust		Address on File						
Jac Technologies Inc dba Firetech Engineered System		486 Derby Ave			West Haven	CT	06516	
Jacinto, Kyla		Address on File						
Jack Chorowsky		Address on File						
Jack Zheng		Address on File						
Jackson John		Address on File						
Jackson, Ariyonna		Address on File						
Jackson, Ashley		Address on File						
Jackson, Asia		Address on File						
Jackson, Christina		Address on File						
Jackson, Emily		Address on File						
Jackson, Erin		Address on File						
Jackson, Kalee		Address on File						
Jackson, Kamari		Address on File						
Jackson, Kathleen		Address on File						
Jackson, Katie		Address on File						
Jackson, Lasonta		Address on File						
Jackson, Michael		Address on File						
Jackson, Tyra		Address on File						
Jackson-Boroughf, Ashley		Address on File						
Jaclyn Cacani		Address on File						
Jacob Little		Address on File						
Jacob Marshall		Address on File						
Jacob Ward		Address on File						
Jacob William Sayraf dba Ukulele Jake LLC		Address on File						
Jacobo, Nellie		Address on File						
Jacobs Heating & Air Conditioning Inc		4474 SE Milwaukie Ave			Portland	OR	97202	
Jacobs, Alexis		Address on File						
Jacobs, Emilea		Address on File						
Jacobs, Kevin		Address on File						
Jacquelyn Ross		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Jacquez, July		Address on File						
Jaeger, Kathleen		Address on File						
Jaffer, Anum		Address on File						
Jafri, Naba		Address on File						
Jagadeesh Gundlapalle		Address on File						
Jagdeo Nicole		Address on File						
Jageler, Paige		Address on File						
Jahangirli, Fidan		Address on File						
Jahna Haug		Address on File						
Jahnavi Athaluri		Address on File						
Jahura, Fatema		Address on File						
Jaime Nelson		Address on File						
Jaimes, Vanesa		Address on File						
Jain, Evashi		Address on File						
Jain, Nalini		Address on File						
Jairam Hemwattie		Address on File						
Jajoriya, Divya		Address on File						
Jake Anderson dba Jakes Handy		Address on File						
Jakes Quality Lawn Care LLC		3730 Senora Ave SE			Grand Rapids	MI	49508	
Jakkargari, Monica		Address on File						
Jalba, Ana		Address on File						
Jalen Posey		Address on File						
James (Jim) Longhurst		Address on File						
James Banton dba Banton Heating and Air LLC		Address on File						
James Bergin		Address on File						
James Carroll		Address on File						
James Cole Or Joana Obrien		Address on File						
James Glenn		Address on File						
James Higgins		Address on File						
James Jaala		Address on File						
James Reza dba Red Beacon Fire & Electric		Address on File						
James Taylor		Address on File						
James, Alessia		Address on File						
James, Ashley		Address on File						
James, Jamie		Address on File						
James, Lydia		Address on File						
James, Stephanie		Address on File						
James, Talia		Address on File						
Jamie Gastrich		Address on File						
Jamie Knoble		Address on File						
Jamie Legrand dba Ardent Alarm LLC		Address on File						
Jamie Maze		Address on File						
Jamil, Nosheen		Address on File						
Jamison, Stephanie		Address on File						
Jamison, Talya		Address on File						
Janda, Shivani		Address on File						
Jane Erikson		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Jane Morrison-Syed		Address on File						
Janelle Ortiz		Address on File						
Janely Sanchez		Address on File						
Janet Chiu		Address on File						
Janice Cui		Address on File						
Janina Burmeister		Address on File						
Jans Realty LLC	General Counsel Real Estate	Bright Horizons Childrens Centers LLC	2 Wells Ave		Newton	MA	02459	
Jans Realty LLC	Mary E Powers & Beth Powers	25 Meister Ave			Branchburg	NJ	08876	
Jansen, Melissa		Address on File						
Jaquith, Johanna		Address on File						
Jaramillo, Natalia		Address on File						
Jared Langmeyer		Address on File						
Jared Rock		Address on File						
Jared Seehafer		Address on File						
Jarietta Ross		Address on File						
Jarmel Kizel Architects and Engineers Inc		42 Okner Pkwy			Livingston	NJ	07039	
Jasmine Boller		Address on File						
Jasmine Chabra		Address on File						
Jasmine Davis		Address on File						
Jasmine Hwang		Address on File						
Jasneet Gill dba Mad Cleen LLC		PO Box 1556			Auburn	WA	98071	
Jason Adair		Address on File						
Jason Clifford		Address on File						
Jason Goldstein		Address on File						
Jason Kendzierski		Address on File						
Jasper, Meradith		Address on File						
Jasper, Olivia		Address on File						
Jatin Dalal		Address on File						
Javaid, Shamaila		Address on File						
Javeri Sachi		Address on File						
Javier-Wong, Catherine		Address on File						
Jawed, Yousra		Address on File						
Jay Arnow	Rothschild, Barry & Myers LLP	John D. Silk	150 South Wacker, Suite 3025		Chicago	IL	60606	
Jay Parekh		Address on File						
Jay Stafford		Address on File						
Jayaram, Priya		Address on File						
Jayaraman, Lavanya		Address on File						
Jaykumar Grandhi		Address on File						
Jayla Elgin		Address on File						
Jayne, Samantha		Address on File						
Jazmin Perry		Address on File						
Jd Properties Vancouver LLC & Jk Lamb LLC		705 NE 136th Ave Ste 105			Vancouver	WA	98684	
Jd Properties Vancouver LLC and J K Lamb LLC	Jill Taylor	711 NE 1st St			Battle Ground	WA	98604	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Jdg Management Corp dba City Wide Facility Solutions Towson Md		600 Fiarmount Ave Ste 200			Towson	MD	21286-1001	
Jea		c o Rcs Cc 3	21 W Church St		Jacksonville	FL	32202	
Jean Baptiste, Angeline		Address on File						
Jean Isabel Zapata Caceres		Address on File						
Jean, Nicole		Address on File						
Jeanette Opheim		Address on File						
Jeannette Russo		Address on File						
Jeannette Spatig		Address on File						
Jefferson, Courtney		Address on File						
Jefferson, Pamela		Address on File						
Jeffrey Clark		Address on File						
Jeffrey Hamilton		Address on File						
Jeffrey S Arnold		Address on File						
Jeffrey S Mrakovich dba Beyond The Surface Pros LLC		Address on File						
Jeffries, Brennan		Address on File						
Jeffries, Sara		Address on File						
Jegadeesan, Umamaheswari		Address on File						
Jelson, Helida		Address on File						
Jen Scott		Address on File						
Jenina Segovia		Address on File						
Jenkins, Jazmine		Address on File						
Jenkins, Leanna		Address on File						
Jenkins, Sarah		Address on File						
Jenna Matthews		Address on File						
Jenna Tockey		Address on File						
Jenna Voigt		Address on File						
Jenna Walsh		Address on File						
Jenner, Laura		Address on File						
Jennifer Carole Neitzel dba Educational Equity Institute Inc		Address on File						
Jennifer Charron		Address on File						
Jennifer Christensen		Address on File						
Jennifer Cooper		Address on File						
Jennifer Ellison		Address on File						
Jennifer Fajardo		Address on File						
Jennifer Lee		Address on File						
Jennifer Liseo		Address on File						
Jennifer Marburg		Address on File						
Jennifer Miller		Address on File						
Jennifer Schaeffer		Address on File						
Jennifer Shah		Address on File						
Jennifer Stewart		Address on File						
Jennifer Summers		Address on File						
Jennifer Townsel		Address on File						
Jennifer Villatoro		Address on File						
Jennings, Ann		Address on File						
Jennings, Danielle		Address on File						
Jennings, Jiana		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Jenny Lee		Address on File						
Jenny Madison		Address on File						
Jensen, Madalyn		Address on File						
Jeriel Inc dba The Flying Locksmiths West Michigan		2215 Oak Industrial Dr NE Ste 116			Grand Rapids	MI	49505	
Jerika Bright		Address on File						
Jersey Central Power & Light First Energy		PO Box 3687			Akron	OH	44309-3687	
Jesse Moss		Address on File						
Jesse Vu		Address on File						
Jesseca Collins		Address on File						
Jessee, Taite		Address on File						
Jessica Bowie		Address on File						
Jessica Brown		Address on File						
Jessica Brown		Address on File						
Jessica Carlene Hobbs dba Ece Compliance Gurus LLC		Address on File						
Jessica Davis		Address on File						
Jessica Eastman		Address on File						
Jessica Galford		Address on File						
Jessica Gordon		Address on File						
Jessica Koeppen		Address on File						
Jessica Lau		Address on File						
Jessica Leon		Address on File						
Jessica Perlstein		Address on File						
Jessica Robinson dba Lawnshark Landscaping Inc		Address on File						
Jessica Zambito dba Bloom Ot		Address on File						
Jessie Plummer dba Tidy		Address on File						
JetBrains Americas Inc		989 E Hillsdale Blvd	STE 200		Foster City	CA	94404	
Jeune, Alexandra		Address on File						
Jewell, Hannah		Address on File						
Ji Kwan Or Kent Kwan		Address on File						
Jian Zheng Or Janta Nu		Address on File						
Jiang Haitang		Address on File						
Jiang Hexin		Address on File						
Jianhua Zhou		Address on File						
Jiber, Asrai		Address on File						
Jieren Shen		Address on File						
Jihee Ahn		Address on File						
Jill A Schiller Treasurer		Hamilton County Treasurer	PO Box 740857		Cincinnati	OH	45274-0857	
Jillian Kaufman		Address on File						
Jim Bartek		Address on File						
Jim Overton Tax Collector		PO Box 44009			Jacksonville	FL	32231-4009	
Jimenez Anakareen		Address on File						
Jimenez, Anayensi		Address on File						
Jimenez, Beatriz		Address on File						
Jimenez, Celina		Address on File						
Jimenez, Jessica		Address on File						
Jimenez, Kelsey		Address on File						

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Jimenez, Lydia		Address on File						
Jimenez, Paloma		Address on File						
Jimenez, Rachel		Address on File						
Jimenez, Sadie		Address on File						
Jimenez, Silvia		Address on File						
Jimenez-Garcia, Citlalli		Address on File						
Jiwani, Khairunnissa		Address on File						
Jkt Construction Inc dba Corcon	Cohen Seglias	Michael I. Schwartz, Esq.	1600 Market Street, Fl 32		Philadelphia	PA	19103	
Jms Management Group dba Amazing Athletes Central & Southern Nj		133 Crescent Ave			Hamilton	NJ	08619	
Joanne Gan		Address on File						
Joanne Kaya		Address on File						
Jocelyn Nebel Theiss		Address on File						
Jocie Rodrigues		Address on File						
Jodi Clark		Address on File						
Joel Dreiling		Address on File						
Joel Mendes		Address on File						
Joffrion, Jaune		Address on File						
Jogminas, Priscilla		Address on File						
Johanna Flores		Address on File						
John Anguiano dba Kidokinetics of Central Texas		Address on File						
John Becky		Address on File						
John Gibson		Address on File						
John Gordon		Address on File						
John Ortmann		Address on File						
John R Garibaldi Esq	Garibaldi Law Firm	Two Embarcadero Ctr Ste 1440			San Francisco	CA	94111	
John R Kraus dba Contemporary Landscape Services		Address on File						
John Vining		Address on File						
John, Christina		Address on File						
Johnathan Kelly Mullen dba Tip Top Tidy Services		Address on File						
Johnson Controls Fire Protection LP		Dept Ch 10320			Palatine	IL	60055-0320	
Johnson Controls Security Solutions LLC		PO Box 371967			Pittsburgh	PA	15250-7967	
Johnson County Government		Accounts Receivable	111 S Cherry Ste 1200		Olathe	KS	66061	
Johnson County Wastewater		11811 S Sunset Dr			Olathe	KS	66061	
Johnson Laurel		Address on File						
Johnson Locksmith Inc		1557 Maple Ave			Evanston	IL	60201	
Johnson Melloh Inc		5925 Stockberger Pl			Indianapolis	IN	46241	
Johnson, Adrienne		Address on File						
Johnson, Alexa		Address on File						
Johnson, Aryanna		Address on File						
Johnson, Ayshon		Address on File						
Johnson, Benjamin		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Johnson, Bria		Address on File						
Johnson, Briana		Address on File						
Johnson, Chetara		Address on File						
Johnson, Daijah		Address on File						
Johnson, Danny		Address on File						
Johnson, Destieny		Address on File						
Johnson, Enrica		Address on File						
Johnson, Frank		Address on File						
Johnson, Gwendolyn		Address on File						
Johnson, Jessica		Address on File						
Johnson, Joan		Address on File						
Johnson, Kamaya		Address on File						
Johnson, Katelyn		Address on File						
Johnson, Kathryn		Address on File						
Johnson, Kaya		Address on File						
Johnson, Kayla		Address on File						
Johnson, Kenzie		Address on File						
Johnson, Kimberly		Address on File						
Johnson, Kimberly		Address on File						
Johnson, Kristin		Address on File						
Johnson, Krystelle		Address on File						
Johnson, Lalah		Address on File						
Johnson, Mary		Address on File						
Johnson, Melissa		Address on File						
Johnson, Natalie		Address on File						
Johnson, Olivia		Address on File						
Johnson, Ondre		Address on File						
Johnson, Patti		Address on File						
Johnson, Rosalba		Address on File						
Johnson, Sarah		Address on File						
Johnson, Shay		Address on File						
Johnson, Sheree		Address on File						
Johnson, Sheree		Address on File						
Johnson, Sherrick		Address on File						
Johnson, Tashana		Address on File						
Johnson, Terika		Address on File						
Johnson, Tyla		Address on File						
Johnston, Nicholle		Address on File						
Jolly, Megan		Address on File						
Jonah J Brotman		Address on File						
Jonathan Vonderhaar		Address on File						
Jones Foster P A		505 S Flagler Dr	Ste 1100		West Palm Beach	FL	33401	
Jones Lang Lasalle Americas Inc		Bmo Harris Bank N A	33845 Treasury Ctr Dr		Chicago	IL	60694-3800	
Jones Pamela		Address on File						
Jones, Abigail		Address on File						
Jones, Adeline		Address on File						
Jones, Ana		Address on File						
Jones, Anya		Address on File						
Jones, Aria		Address on File						
Jones, Aryonna		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Jones, Brianna		Address on File						
Jones, Brittany		Address on File						
Jones, Casey		Address on File						
Jones, Cherish		Address on File						
Jones, Danielle		Address on File						
Jones, Francesca		Address on File						
Jones, Imanii		Address on File						
Jones, Jackie		Address on File						
Jones, Jamijah		Address on File						
Jones, Kyera		Address on File						
Jones, Lauren		Address on File						
Jones, Mary		Address on File						
Jones, Melissa		Address on File						
Jones, Rachel		Address on File						
Jones, Shamaya		Address on File						
Jones, Shniece		Address on File						
Jones, Tamiko		Address on File						
Jones, Tyra		Address on File						
Jones-Henderson, Maple		Address on File						
Jonetta Weems		Address on File						
Jongema, Carly		Address on File						
Joo Ah Kim		Address on File						
Joohee Ha		Address on File						
Jordan Giallanzo		Address on File						
Jordan Grove		Address on File						
Jordan Larenjeira		Address on File						
Jordan Nazos		Address on File						
Jordan Pennino		Address on File						
Jordan Wheatley		Address on File						
Jordan, Crystal		Address on File						
Jordan, Kayanna		Address on File						
Jordan, Kylia		Address on File						
Jordan, Maria Teresita		Address on File						
Jordan, Sarah		Address on File						
Jordan, Tainayri		Address on File						
Jordan, Yamelin		Address on File						
Jorge Ramirez		Address on File						
Jorge Rosero		Address on File						
Jorgensen, Emily		Address on File						
Jorn, Kai		Address on File						
Jose David Herrera Alvarado dba Paraiso Landscaping		Address on File						
Josefina Julian Rojas		Address on File						
Joseph Gambale dba Gambale Concrete LLC		Address on File						
Joseph Hoyle		Address on File						
Joseph John, Anitta		Address on File						
Joseph M Williamson dba On Site Health & Safety Training Service		Address on File						
Joseph, Blessy		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Joseph, Brandy		Address on File						
Joseph, Emily		Address on File						
Joseph, Imara		Address on File						
Joseph, Kenniada		Address on File						
Joseph, Makalia		Address on File						
Joseph, Marie		Address on File						
Joseph, Pamela		Address on File						
Joseph-Ocasio, Kimberly		Address on File						
Josh Kovler		Address on File						
Joshi, Bindu		Address on File						
Joshi, Rashmi		Address on File						
Joshua Brom dba Central Iowa Window Cleaning		PO Box 341			Waukee	IA	50263	
Joshua Day		Address on File						
Joshua W Preuss dba Bugs and Beyond LLC		Address on File						
Joshua Williams		Address on File						
Jothivel, Jeyasindhu		Address on File						
Joubran, Jacqueline		Address on File						
Joyner, Amy		Address on File						
Jp Wired Solutions Inc		PO Box 160300			Brooklyn	NY	11216	
Juahari, Manisha		Address on File						
Juan C Melendez dba Orthotek		Address on File						
Juan Garcia dba Jmg Landscaping		Address on File						
Juarez, Linley		Address on File						
Jubin Sanghavi		Address on File						
Judd, Fallon		Address on File						
Julia Barber		Address on File						
Julia Couperthwait		Address on File						
Julia Gardner		Address on File						
Julia Horn		Address on File						
Julia Moraes		Address on File						
Julia Tothova		Address on File						
Julian, Antimedora		Address on File						
Julian, Patrick		Address on File						
Julianne Florian		Address on File						
Julie Harris		Address on File						
Julie Juarbe		Address on File						
Julie Lopez		Address on File						
Julie Lopez		Address on File						
Julie Lopez		Address on File						
Julie Oconnell dba Tribalance Health		Address on File						
Julio Alaniz		Address on File						
Juma, Miharab		Address on File						
Jumpin Gymster		2276 MacArthur Blvd Unit 1			Oakland	CA	94602	
Junan Liu		Address on File						
Jung Ho Shin dba Power Taekwondo Center		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Junglejump LLC dba Jungle Jumparoo		1349 S 500 E	Ste 240		American Fork	UT	84003	
Juniors Venture Inc dba Peas and Carrots Music		9 Andover Ave			Bridgewater	NJ	08807	
Juniors Venture Inc dba The Lizard Guys		9 Andover Ave			Bridgewater	NJ	08807	
Junk Raider LLC		9805 Statesville Rd Ste 4039			Charlotte	NC	28269	
Junttila, Josefine		Address on File						
Jurmann, Skyler		Address on File						
Justice, Jenny		Address on File						
Justin J Hansen Lampley dba Junior Sports Gym LLC		Address on File						
Justin Or Tara Johnson		Address on File						
Justus, Udaya		Address on File						
Jvs Super Clean Services Inc		815 N Homestead Blvd Unit 437			Homestead	FL	33030	
K&M Painting		210 2nd St			Hallandale	FL	33009	
K.R. a Minor Child	The Advocates Injury Attorneys	737 East Winchester Street			Salt Lake City	UT	84107	
Kachale Banda, Priscilla		Address on File						
Kacie Ward		Address on File						
Kacy Padilla		Address on File						
Kadam, Rohini		Address on File						
Kadie Morrow		Address on File						
Kadiri, Hima Bindu		Address on File						
Kahaloa, Breanne		Address on File						
Kaiser, Shane		Address on File						
Kaitie Alsman		Address on File						
Kaitlin Preston		Address on File						
Kaity James		Address on File						
Kaizer, Kornelia		Address on File						
Kakar, Trina		Address on File						
Kakulavaram, Manvika Reddy		Address on File						
Kakumanu, Gruhalakshmi		Address on File						
Kalama, Ryan		Address on File						
Kalapala, Grace		Address on File						
Kalata, Olga		Address on File						
Kaliyaperumal, Anushiya		Address on File						
Kalkbrenner, Mitzi		Address on File						
Kalkhorst, Autumn		Address on File						
Kalli Silos		Address on File						
Kalpana Santoshi Nunna		Address on File						
Kaltenbach, Chrisally		Address on File						
Kalusniak, Koryn		Address on File						
Kalwani, Ritu		Address on File						
Kamani, Darshana		Address on File						
Kamatham, Sruthi		Address on File						
Kameron Troxell		Address on File						
Kamilla Benko		Address on File						
Kaminski, Sylvia		Address on File						

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Kandagatla, Harini		Address on File						
Kandavel Kumar, Keerthana		Address on File						
Kane, Aminata		Address on File						
Kane, Meghan		Address on File						
Kang, Irenae		Address on File						
Kanika Sharma Vyas		Address on File						
Kannabiran, Hemamalini		Address on File						
Kannabiran, Kalaivani		Address on File						
Kannan, Keerthana		Address on File						
Kansas Gas Service		PO Box 219046			Kansas City	MO	64121-9046	
Kanuri, Bharathi		Address on File						
Kaplan Early Learning Company		1310 Lewisville Clemmons Rd	PO Box 609 & PO Box 890575 Charlotte Nc		Lewisville	NC	27023-0609	
Kaplan, Nancy		Address on File						
Kapoor, Nita		Address on File						
Kapoor, Yukti		Address on File						
Kapp, Kassidy		Address on File						
Kara Hoerr dba Kara Hoerr Nutrition LLC		Address on File						
Karadsheh, Shireen		Address on File						
Karaer, Nursima		Address on File						
Karan Baijal		Address on File						
Kare, Santhoshi		Address on File						
Karedla, Ravila		Address on File						
Kareem Kenyatta		Address on File						
Karen Merilien		Address on File						
Karen Perlman		Address on File						
Karen Perlman		Address on File						
Karen Simon		Address on File						
Karim Baghani		Address on File						
Karim M Nassab		Address on File						
Karimian, Nargess		Address on File						
Karimova, Shakhnoza		Address on File						
Karingula, Parinitha		Address on File						
Karisa Masson		Address on File						
Karl Bell		Address on File						
Karl Desante		Address on File						
Karla A Vazquez dba Karla Alejandra Vazquez		Address on File						
Karmakar, Dolan		Address on File						
Karnam, Prasanthi		Address on File						
Karolina Silva		Address on File						
Karr, Katherine		Address on File						
Karthik Paladugu		Address on File						
Karthik, Jayashree		Address on File						
Karthik, Neha		Address on File						
Karunagaran, Monikarani		Address on File						
Kasala, Shushmitha		Address on File						
Kasdi, Massicilia		Address on File						
Kasperchyk, Nina		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Kasperchyk, Tetiana		Address on File						
Kassner, Page		Address on File						
Katakam Veera		Address on File						
Katalayi, Vivianna		Address on File						
Katarina Miller		Address on File						
Kate Stephenson		Address on File						
Katerina Hoyt		Address on File						
Katey Devine		Address on File						
Kathari, Punya Usha		Address on File						
Katherine Oliver		Address on File						
Katherine Sidwell		Address on File						
Katherine Sullivan		Address on File						
Katheryn Kelly		Address on File						
Kathleen, Lisa		Address on File						
Kathryn Sikes		Address on File						
Kathryn Wouters		Address on File						
Kathy Stempel		Address on File						
Kathy Sun		Address on File						
Katie Muraguri		Address on File						
Katie Rose		Address on File						
Katie Southworth		Address on File						
Katie Welker-Muraguri		Address on File						
Katona, Robert		Address on File						
Katrice Smith		Address on File						
Katrina Perrone		Address on File						
Katwaroo, Kimberly		Address on File						
Katzoff, Anya		Address on File						
Kaufman, Victoria		Address on File						
Kaul, Deepali		Address on File						
Kaur Ltd		4 Brackley Close Bournemouth International Airport			Christchurch		BH23 6SE	United Kingdom
Kaur, Amandeep		Address on File						
Kaur, Jasdeep		Address on File						
Kaur, Manvjot		Address on File						
Kaur, Nareshinder		Address on File						
Kaur, Prabhjot		Address on File						
Kaur, Rajneet		Address on File						
Kaur, Satinder		Address on File						
Kauser, Fozia		Address on File						
Kaushik Saurabh		Address on File						
Kaushik, Shikha		Address on File						
Kay Fisher		Address on File						
Kaya, Joanne		Address on File						
Kaya, Perihan		Address on File						
Kayla A Cruz		Address on File						
Kayla Berklacich		Address on File						
Kayla Fouch		Address on File						
Kayla Young		Address on File						
Kazani, Dilshad		Address on File						
Kazi, Fauzia		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Kazuno, Misako		Address on File						
Kc, Fary		Address on File						
Kcc Parent LLC dba Verita Global LLC		222 N Pacific Coast Hwy Ste 300			El Segundo	CA	90245	
Kdhe Legal Services		Curtis State Office Bldg	1000 SW Jackson Ste 560		Topeka	KS	66612-1371	
Keahna, Kaleigh		Address on File						
Kearse-Thomas, Olivia		Address on File						
Kee Bonnie		Address on File						
Keene, Ivie		Address on File						
Keeton, Elysia		Address on File						
Keeys, Roxann		Address on File						
Kegley, Miley		Address on File						
Kehoe, Claire		Address on File						
Keith, Ashley		Address on File						
Kelela Marcos		Address on File						
Kelin Elibeth Mendoza Avila		Address on File						
Kelleghan, Shannon		Address on File						
Keller Fire & Safety Inc		1138 Kansas Ave			Kansas City	KS	66105	
Keller, Jennifer		Address on File						
Keller, Sarah		Address on File						
Keller, Shelli		Address on File						
Kellermann, Kristin		Address on File						
Kelley, Eric		Address on File						
Kelley, Jewelia		Address on File						
Kelley-Rundo, Kaelee		Address on File						
Kelli Bosetti		Address on File						
Kelli Kaczmarek		Address on File						
Kellogg, Katie		Address on File						
Kelly Hill		Address on File						
Kelly Ling		Address on File						
Kelly P Gfroerer Phd Lpc		Address on File						
Kelly, Courtnee		Address on File						
Kelly, Deanna		Address on File						
Kelly, Kymani		Address on File						
Kelly, Monica		Address on File						
Kelly, Timothy		Address on File						
Kelly, Veyda		Address on File						
Kelsey Hargous		Address on File						
Kelsey Quinn		Address on File						
Kelsey Rice		Address on File						
Kelsey Wayne Miller dba Miller Assembly & Home Services LLC		Address on File						
Kelsey Zitta		Address on File						
Kelsey, Shawnice		Address on File						
Kendall Appich		Address on File						
Kendall, Alexandra		Address on File						
Kendall, Breanna		Address on File						
Kenji Oman		Address on File						
Kennedy Bishop		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Kennedy, Cheyenne		Address on File						
Kennedy, Kaitlyn		Address on File						
Kennedy, Lauren		Address on File						
Kennedy, Paige		Address on File						
Kennedy, Pamela		Address on File						
Kenneth R Hurst dba The Recreation Environments Collaborative LLC		Address on File						
Kenneth Schwartz		Address on File						
Kenney, Brigit		Address on File						
Kent, Nikitta		Address on File						
Kentucky Attorney General	Attn Bankruptcy Department	700 Capitol Ave	Capitol Building Ste 118		Frankfort	KY	40601-3449	
Kentucky Dept of Revenue	Legal Support Branch Bankruptcy	PO Box 5222			Frankfort	KY	40602	
Kentucky Dept of Revenue		501 High St			Frankfort	KY	40601	
Kentucky State Treasurer		1050 Us Hwy 127 S Ste 100			Frankfort	KY	40601	
Kenyon Chloe		Address on File						
Kephart, Claudette		Address on File						
Kepner, Katherine		Address on File						
Keren Giladi		Address on File						
Keri Gilbert Register		Address on File						
Kerr, Tiffanny		Address on File						
Kerrigan Sheffield		Address on File						
Kerroumi, Ezzahra		Address on File						
Kerry Knight		Address on File						
Kerstin Karu		Address on File						
Kessler, Karen		Address on File						
Kessou, Sanaa		Address on File						
Kettly Hogu		Address on File						
Keven Salazar dba Cs Janitorial Service		Address on File						
Kevin Gault dba Kevins Decks and More		Address on File						
Kevin Janssen		Address on File						
Kevin L Pritchett dba Pritchett Custom Contractor		Address on File						
Kevin Murthy		Address on File						
Kevork and Araksya Vartanian	Richard Vartanian	910 Rasic Ridge Rd			Glendale	CA	91722	
Kevork Vartanian & Araksya Vartanian		Address on File						
Key Music Center Inc		3107 Medlock Bridge Rd			Norcross	GA	30071	
Keys, Tachell		Address on File						
Kfw Fl LLC dba Omni		PO Box 21411			Bradenton	FL	34204	
Khadilkar, Mugdha		Address on File						
Khagahani Maryam		Address on File						
Khalaf, Hanan		Address on File						
Khaled Bassyouny		Address on File						
Khalife, Fatima		Address on File						
Khan Hira		Address on File						
Khan, Faryal		Address on File						

Exhibit N
Creditor Matrix
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Khan, Filza		Address on File						
Khan, Nazia		Address on File						
Khandelwal, Neha		Address on File						
Khandelwal, Supriya		Address on File						
Khandika Laxminarayan, Shwethashree		Address on File						
Khatangua Galbadrakh		Address on File						
Khatawate, Poonam		Address on File						
Khawaja, Amal		Address on File						
Khawaja, Nayab		Address on File						
Khawatmi, Bian		Address on File						
Khe Gym Kim		Address on File						
Khedoe Ramgoelam, Tanuja		Address on File						
Khemmoro, Grace		Address on File						
Khemmoro, Mountaha		Address on File						
Khoja, Amy		Address on File						
Khokhawalla, Nafisa		Address on File						
Khoshnood, Yasmin		Address on File						
Khuzaai, Hiba		Address on File						
Khyati Vaghasiya		Address on File						
Kiang, Wan-Yi		Address on File						
Kiara Johnson		Address on File						
Kibler, Sherry		Address on File						
Kid Advance Inc		11854 6th St			Rancho Cucamonga	CA	91730	
Kiddo Gourmet Corp		4480 NW 8th Pl			Plantation	FL	33317	
Kidoguchi, Yumi		Address on File						
Kidokinetics of North Austin Dont Use		11920 Offaly Dr			Austin	TX	78754	
Kidokinetics of North San Antonio Dont Use		1605 W Elizabeth St			Pescos	TX	79772	
Kidokinetics South Austin	Kids Academy CDC	1019A Main Street			Buda	TX	78610	
Kidokinetics South Austin Dont Use		506 Crooked Creek			Buda	TX	78610	
Kids Out and About LLC		642 Kreag Rd Ste 201			Pittsford	NY	14534	
Kids R Fit Inc dba My Gym South Oc		1701 Corporate Dr Ste C 1			Ladera Ranch	CA	92694	
Kiernan, Kellen		Address on File						
Kikawa, Paige		Address on File						
Kim A Van Atta		Address on File						
Kim Mikayla		Address on File						
Kim Warren		Address on File						
Kim Womber Sanders		Address on File						
Kim, Barbara		Address on File						
Kim, Deborah		Address on File						
Kim, Eunsuk		Address on File						
Kim, Jeannie		Address on File						
Kim, Jimin		Address on File						
Kim, Nayoon		Address on File						
Kim, Regina		Address on File						
Kimball, Jaycie		Address on File						
Kimberly Buchanan		Address on File						

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Kimberly Ivonen		Address on File						
Kimberly M J Sims Esq		Address on File						
Kimberly Miller		Address on File						
Kimberly Norman		Address on File						
Kimberly Soderstrom		Address on File						
Kimco Realty Op LLC c o Village Center Business Trust		500 N Broadway Ste 201	PO Box 9010		Jericho	NY	11753	
Kimley Horn and Associates Inc		421 Fayetteville St Ste 600			Raleigh	NC	27601	
Kindred, Hope		Address on File						
Kinds, Sherah		Address on File						
King County Treasury		201 S Jackson St 710			Seattle	WA	98104	
King, Caroline		Address on File						
King, Cherrle		Address on File						
King, Jaylin		Address on File						
King, Kamryn		Address on File						
King, Mckenzie		Address on File						
King, Micheal		Address on File						
King, Sarah		Address on File						
Kings Iii Emergency Communications		751 Canyon Dr Ste 100			Coppell	TX	75019	
Kingston, Bridget		Address on File						
Kin-Hoe Chow		Address on File						
Kini, Ankita		Address on File						
Kinney, Dominique		Address on File						
Kinsey, Mykala		Address on File						
Kipp OToole, Theresa		Address on File						
Kiran Kumar Kamisetty		Address on File						
Kirby, Alicia		Address on File						
Kirby, Carmen		Address on File						
Kirby, Jacqueline		Address on File						
Kirby, Leslie		Address on File						
Kircher, Beatriz		Address on File						
Kirill Radzanovskii		Address on File						
Kirkman, Jazlyne		Address on File						
Kirkpatrick, Lisa		Address on File						
Kirsten Bushek		Address on File						
Kirsten Chirea		Address on File						
Kirsten Dahl		Address on File						
Kissoon, Jenecia		Address on File						
Kistner, Scarlet		Address on File						
Kittani, Aveen		Address on File						
Kittani, Leezan		Address on File						
Kittani, Seepan		Address on File						
Klapheke, Alexandria		Address on File						
Kleinpeter Natalie		Address on File						
Klempner, Rebekah		Address on File						
Kliewer, Sang-eun		Address on File						
Klink, Abigail		Address on File						
Klink, Maranda		Address on File						
Klotz, Abigail		Address on File						

Creditor Matrix

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Kluzinski Christine		Address on File						
Kmb Facility Solutions Inc dba City Wide Facility Solutions Schaumburg Il		700 Cooper Ct Ste C			Schaumburg	IL	60173-4571	
Kmb Solutions LLC dba Jan Pro Development of Greater Charlotte		7400 Carmel Executive Park Dr Ste 350			Charlotte	NC	28226	
Kmele Foster		Address on File						
Kmp Plumbing LLC		1451 Heritage Pkwy			Mansfield	TX	76063	
Knabe, Angela		Address on File						
Knaus, Sue		Address on File						
Kneedler, Marla		Address on File						
Knight Diana		Address on File						
Knight, Barbara		Address on File						
Knize, Abbey		Address on File						
Knopf, Matthew		Address on File						
Knowlton, Kali		Address on File						
Knox, Jacob		Address on File						
Ko Sadakuni		Address on File						
Kobernik, Liza		Address on File						
Kobs, Olivia		Address on File						
Kobus, Natalie		Address on File						
Koca, Derya		Address on File						
Kodikalla, Harika Krishna		Address on File						
Koehn, Jazmyne		Address on File						
Koeppel, Sandra		Address on File						
Kofahl, Nora		Address on File						
Kohler, Kelsea		Address on File						
Kohli, Mukta		Address on File						
Koivunen, Eboni		Address on File						
Kokate, Namrata		Address on File						
Kokoris, Grace		Address on File						
Kokua Education Inc Tx	Kokua Education, Inc.	115 E Main St. A1B-1D			Buford	GA	30518	
Kolb, Payton		Address on File						
Kolc, Vanessa		Address on File						
Koll, Kassandra		Address on File						
Kolli, Vihasitha		Address on File						
Kolpakova, Anastasiia		Address on File						
Kometani, Kiana		Address on File						
Kona Ice of Hunterdon County		91 Sky Manor Rd			Pittstown	NJ	08867	
konakandla, Lakshmi sirisha		Address on File						
Konda Realty LLC		1190 Navasota St			Austin	TX	78702	
Kondapaka, Pavani		Address on File						
Kone Inc		PO Box 102425			Pasadena	CA	91189-2425	
Kone Inc		PO Box 734874			Chicago	IL	60673-4874	
Konecne, Tara		Address on File						
Kong, Nancy		Address on File						
Konica Minolta Business Solutions		Dept La 22988			Pasadena	CA	91185-2988	
Konica Minolta Premier Finance		PO Box 824018			Philadelphia	PA	19182-4018	
Kontogiannis, Melissa		Address on File						
Kooienga, Brittney		Address on File						

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Koorsen Fire & Security Inc		2719 N Arlington Ave			Indianapolis	IN	46218-3322	
Kopicki, Joanna		Address on File						
Kopitske, Sandra		Address on File						
Kopp, Elizabeth		Address on File						
Kopp, Katherine		Address on File						
Koranda, Rebecca		Address on File						
Korpak, Ashlyn		Address on File						
Korzik, Olga		Address on File						
Koshy, Deepa		Address on File						
Koss, Kristen		Address on File						
Kostencki, Leah		Address on File						
Koster, Maria		Address on File						
Kothary, Sheena		Address on File						
Kotikalapudi Naga Jyothi		Address on File						
Kotlar, Wendy		Address on File						
Kottakota, Renuka		Address on File						
Kotun, Sidikat		Address on File						
Kouba, Alexis		Address on File						
Koury, Denise		Address on File						
Kova, Rajalaxmi		Address on File						
Kovacevich, Jason		Address on File						
Koyyada Archana		Address on File						
Kozhevnikova, Anastasiia		Address on File						
Krafft Allison		Address on File						
Kramer, Liana		Address on File						
Kramer, Rachel		Address on File						
Kramer, Sarah		Address on File						
Krasnolutska, Klavdiia		Address on File						
Krause, Emma		Address on File						
Krause, Nikolas		Address on File						
Krav Maga Centers of America LLC dba Swan Kids		350 W 24th St Apt 4E			New York	NY	10011-2224	
Kravets, Hanna		Address on File						
Krcelic, Tammy		Address on File						
Kreative Roi Inc		1 Yonge St	Ste 1801		Toronto	ON	M5E 1W7	Canada
Kremer, Ursula		Address on File						
Kreps, Rebecca		Address on File						
Kreuter & Gordon P C		12655 Olive Blvd Ste 310			Creve Boeur	MO	63141	
Kreutzer, Ella		Address on File						
Krieger, Hollyn		Address on File						
Krieger, Lillie		Address on File						
Kriegler-Wenk, Zoe		Address on File						
Kris Frye		Address on File						
Krishnan, Manopriya		Address on File						
Krista Awe		Address on File						
Kristen Hayden		Address on File						
Kristen Ramsey		Address on File						
Kristen Swenson		Address on File						
Kristen Templeton		Address on File						
Kristi Kohser		Address on File						

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Kristi Williams dba Fort Campbell Life		Address on File						
Kristiansen Cheyenne		Address on File						
Kristin Bell		Address on File						
Kristin Bunch		Address on File						
Kristin DeSouza		Address on File						
Kristin Reed		Address on File						
Kristina De Jesus		Address on File						
Kristina Jones		Address on File						
Kristina Kurtz		Address on File						
Kristina Miller		Address on File						
Kristy Chan		Address on File						
Krmpotich, Elisabeth		Address on File						
Krohn, Marisela		Address on File						
Kron, Shoshana		Address on File						
Kronauge, Rebecca		Address on File						
Kronauge, Sydney		Address on File						
Kruger, Chelsea		Address on File						
Krutika Chauhan		Address on File						
Krystal Chapa		Address on File						
Kryvokulska, Kateryna		Address on File						
Kuchar, Melissa		Address on File						
Kuchczynska, Izabella		Address on File						
Kuchenbecker, Amanda		Address on File						
Kuehlthau, Kendra		Address on File						
Kulanga Bandara		Address on File						
Kulka, Susan		Address on File						
Kuloor Janardhanan, Aswathi		Address on File						
Kulp, Beatrice		Address on File						
Kulwinder Singh		Address on File						
Kumar Tanishka		Address on File						
Kumar, Hema		Address on File						
Kumar, Purnima		Address on File						
Kumaramanon, Vijayabhargavi		Address on File						
Kumari Archana		Address on File						
Kumbhare, Saroj		Address on File						
Kuntal Mitra		Address on File						
Kunz, Maria		Address on File						
Kunzer, Cynthia		Address on File						
Kuo, Cindy (Shan-Ju)		Address on File						
Kurach, Mariia		Address on File						
Kurt Bohmer Plumbing Inc dba Plumbing & Drain		16743 Sierra Hwy			Canyon Country	CA	91351	
Kushta, Kira		Address on File						
Kuusisto, Hannah		Address on File						
Kuzia, Haley		Address on File						
Kuziuk, Diana		Address on File						
Kwiatkowski- Ducharme, Alexis		Address on File						
Kwon, Sophia		Address on File						
Kyle Grubman		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Kyle Hill dba Hill Restoration dba Stinkinc		Address on File						
Kyle Hobbs		Address on File						
Kyle Norman dba Gsd Home and Yard Services LLC		Address on File						
Kyle Smith		Address on File						
Kymbat Baibaturova		Address on File						
Kyra Dorgeloh		Address on File						
Kyrychyk, Bohdana		Address on File						
Kytsak, Alina		Address on File						
L E Hunt Jr Enterprise Inc dba Roto Rooter		4005 SE Grimes Blvd Hwy 141			Grimies	IA	50111-4897	
La Cresenta Apartments	Keith Geiger Coo	c o Brookhill Corp	La Cresenta Apartments LLC	3415 S Sepulveda Blvd Ste 705	Los Angeles	CA	90034	
La Cresenta Apartments LLC	c o Brookhill Corp	3415 S Sepulveda Blvd Ste 705			Los Angeles	CA	90034	
La Cresenta Apartments LLC		c o Brookhill Corp	3415 S Sepulveda Ave Ste 705		Los Angeles	CA	90034	
La Grua, Kyland		Address on File						
La Paz Giania		Address on File						
La Senda 77 LLC	Attn Les Keyak	307 S B St Ste 1			San Mateo	CA	94401	
La Senda 77 LLC	William L Mcclure	Jorgenson Siegel Mcclure & Flegel LLP	1100 Alma St Ste 210		Menlo Park	CA	94025	
Lab Leasing Co Inc dba Water Testing Labs of Maryland		PO Box 712			Stevensville	MD	21666	
Labis, Angelique		Address on File						
Labonnevie Ventures LLC		PO Box 1836			Bonners Ferry	ID	83805	
Labra, Mariana		Address on File						
Labrada, Aleida		Address on File						
Lacey Arslan		Address on File						
Lacher, Kelsey		Address on File						
Lachermeier, Carrie		Address on File						
Lacy, Britny		Address on File						
Lacza Claire		Address on File						
Ladani, Vishvaben		Address on File						
Laddha, Priya		Address on File						
Lady Laarni Acosta		Address on File						
Lafaver, Emmy		Address on File						
Lafayette, Kristian		Address on File						
Laguerre, Beatrice		Address on File						
Lahaie Maja		Address on File						
Lahmeyer, Sydney		Address on File						
Lake County Collector		18 N County St Rm 102			Waukegan	IL	60085	
Lake County Health Department		3rd Fl Business Office	3010 Grand Ave		Waukegan	IL	60085-2331	
Lake Norman Mediation and disputes	Matthew C. Berthold	930 East Boulevard	Brown, Moore & Associates, PLLC		Charlotte	NC	28203	
Lakehaven Water & Sewer District		PO Box 34882			Seattle	WA	98124-1882	
Lakeshore Holdings LLC dba Lrs		PO Box 554884			Detroit	MI	48255-4884	
Lakeshore Learning Materials		2695 E Dominguez St			Carson	CA	90895	
Lakhani, Sonia		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Lakhdari, Samia		Address on File						
Lakshmi Venkatraman		Address on File						
Lalita Rayaprolu		Address on File						
Lalitha Huchahanumegowda, Ashwini		Address on File						
Lalwani, Dipti		Address on File						
Lam, Dany		Address on File						
Lamantia, Meghan		Address on File						
Lamay, Jutta		Address on File						
Lamb, Rose-Robin		Address on File						
Lamberg, Todd		Address on File						
Lambert, Angela		Address on File						
Lamin, Aimee		Address on File						
Lamontagne, Aiden		Address on File						
Lamperti, Emma		Address on File						
Lampley, Ariana		Address on File						
Lana Clark		Address on File						
Lance Nina		Address on File						
Lance, Jennifer		Address on File						
Landaeta Torrealba, Carolina		Address on File						
Landin, Kelsy		Address on File						
Landis, Christina		Address on File						
Landis, Remington		Address on File						
Landmark Title Escrow Account		7220 Financial Way			Jacksonville	FL	32256	
Landscape Maintenance Services Inc		491 Amwell Rd	Bldg 1 Ste 100		Hillsborough	NJ	08844	
Landsiedel, April		Address on File						
Lane, Jessica		Address on File						
Lane, Margaret		Address on File						
Laney, Brooke		Address on File						
Lang Wang		Address on File						
Lang, Susan		Address on File						
Lange, Eva		Address on File						
Langi, Ana		Address on File						
Langill, Kari		Address on File						
Language Testing International Inc		580 White Plains Rd 660			Tarrytown	NY	10591	
Languagebird Inc		10501 Wilshire Blvd 1803			Los Angeles	CA	90024-6326	
Lanka, Jana sudha		Address on File						
Lanker, Aiyan		Address on File						
Lantz, Samantha		Address on File						
Lar Villabravo, Daphne		Address on File						
Lara Alvarez, Uriel		Address on File						
Lara Elliot, Selena		Address on File						
Lara, Faria		Address on File						
Lara, Heidi		Address on File						
Lara, Jasmine		Address on File						
Lara, Joanna		Address on File						
Laren, Mosa		Address on File						
Larkey, Celena		Address on File						
Laroche, Gabrielle		Address on File						

Exhibit N
Creditor Matrix
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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Laroche, Rachel		Address on File						
Larry Gaddes Pcac Cta		904 S Main St			Georgetown	TX	78626	
Larry Griffith		Address on File						
Larry J Dawson dba Ljds Services LLC		Address on File						
Larry Lisit dba A J Bird Control		Address on File						
Larry Resch dba Aquatic Design Aquariums		Address on File						
Larson, Monica		Address on File						
Lasarow, Camilla		Address on File						
Lasiter, Abby		Address on File						
Lasota, Sarah		Address on File						
Latasha Goodall		Address on File						
Latham & Watkins LLP		1271 Ave Of The Americas			New York	NY	10020-1303	
Latisha Chong		Address on File						
Latitude 36 Inc dba Professional Fire Protection Systems		158 Wellman St			Norfolk	VA	23502	
Latorre Electrical Alarm Ltd dba Latorre Electronic Systems		1879 Old Cuthbert Rd Unit 34			Cherry Hill	NJ	08034-1432	
Latteyer, Tabatha		Address on File						
Laudenslager, Kim		Address on File						
LaunchDarkly Inc		1999 Harrison St	Ste 1110		Oakland	CA	94612	
Laura Angyal House		Address on File						
Laura Garcia		Address on File						
Laura Mazer		Address on File						
Laura Pendergast		Address on File						
Laura Roark		Address on File						
Laura Rosenheck		Address on File						
Laurel Lee		Address on File						
Lauren Cadilac		Address on File						
Lauren Cohn		Address on File						
Lauren Elliott		Address on File						
Lauren Fritsch		Address on File						
Lauren Gordon		Address on File						
Lauren Hannon		Address on File						
Lauren Hight		Address on File						
Lauren Lewis		Address on File						
Lauren McCreary		Address on File						
Lauren Perelli dba Perelli Property Enhancements LLC dba Mosquito Authority Midland		Address on File						
Lauren Publications Inc dba Dfwchild		PO Box 2269			Addison	TX	75001	
Lauren Smith		Address on File						
Lauren Tran		Address on File						
Laurie Cook Heffron		Address on File						
Laurie Kemp		Address on File						
Laurie L Dennis dba Be A Life Saver		Address on File						
Lauryn Mcwhirter		Address on File						
Lavere, Gianna		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Law Office of James Jantarasami		3 Columbus Cir Fl 15			New York	NY	10019	
Law Office of Talkin & Oh		5100 Dorsey Hall Dr			Ellicott City	MD	21042-7870	
Law Offices of Louis Stearns Jr		28388 Kelly Johnson Pkwy 130			Valencia	CA	91355	
Law Offices of Matthew S Evans Iii LLC dba Evans Law		113 Cathedral St			Annapolis	MD	21401	
Lawhead, Olivia		Address on File						
Lawrence Lowe		Address on File						
Lawrence Township		PO Box 6006	2207 Lawrence Rd		Lawrence Twp	NJ	08648	
Lawrence, Brittany		Address on File						
Lawrence, Carla		Address on File						
Lawrence, Marina		Address on File						
Lawson, Ashlee		Address on File						
Lawson, Jessica		Address on File						
Lawson, Katherine		Address on File						
Lawson, Kim		Address on File						
Lawton, Ana		Address on File						
Lay, Alicia		Address on File						
Layer, Madelyn		Address on File						
Layman, Dagny		Address on File						
Laytner, Michelle		Address on File						
Lazali, Fatma		Address on File						
Lazaro Barcenas dba Barcenas Electrical & Remodeling		Address on File						
Lazim Spata dba Pro Trends Construction LLC		Address on File						
Lazott, Ally		Address on File						
Lazzaro, Paola		Address on File						
Lcc 7220 Independence Parkway LLC		223 N Guadalupe St	Unit 516		Santa Fe	NM	87501	
Le Hew, Willow		Address on File						
Leachman, Taylor		Address on File						
Lead Services LLC dba Lead Lawn Care		671 Laurel Dr	Pasadena		Pasadena	MD	21122	
Leaf Capital Funding LLC dba Leaf		PO Box 5066			Hartford	CT	06102-5066	
Leah Huber		Address on File						
Leah Moore		Address on File						
Leal Orrell, Clara		Address on File						
Lean, Renata		Address on File						
Leann Kearney		Address on File						
Leann Kearney		Address on File						
Leanne Lorenz		Address on File						
Learn Capital LLC	Casey Roy	c/o Kane Russell Coleman and Logan PC	410 Congress Avenue Suite 2100		Austin	TX	78701	
Learn Capital LLC		1809 Pearl St			Austin	TX	78701	
Learn Capital V Growth L P	Greg Mauro	PO Box 1119			Eden	UT	84310	
Learn Capital Venture Partners Iv L P		3923 N Wolf Creek Dr			Eden	UT	84310	
Learn Capital Venture Partners Iv L P As Collateral Agent		1809 Pearl St			Austin	TX	78701	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Learn Capital, et al.	Greg Mauro	1809 Pearl St.			Austin	TX	78701	
Learning Advantage Inc		PO Box 368			Timnath	CO	80547	
Learning Ecologies Ou		Sepapaja Tn 6	15551 Tallinn					Estonia
Leavenworth Co Health Dept		500 Eisenhower	Ste 101		Leavenworth	KS	66048	
Leavenworth County Treasurer		300 Walnut St Ste 105			Leavenworth	KS	66048-2725	
Leavenworth Waterworks		601 Cherokee St			Leavenworth	KS	66048	
Leblanc Landscape LLC		PO Box 1618			Hightstown	NJ	08520	
Le-Cabrera, Diana		Address on File						
Lecik-Boyne, Taylor		Address on File						
Leda Seyranoglu		Address on File						
Ledbetter, Chandlar		Address on File						
Ledesma, Pamela		Address on File						
Lee Laurel		Address on File						
Lee Mingu		Address on File						
Lee, Alexis		Address on File						
Lee, Amy		Address on File						
Lee, Carey		Address on File						
Lee, Carolyn		Address on File						
Lee, Chloe		Address on File						
Lee, Deshanette		Address on File						
Lee, Gregory		Address on File						
Lee, Jamie		Address on File						
Lee, Jonah		Address on File						
Lee, Katherine		Address on File						
Lee, Kathleen		Address on File						
Lee, Katie		Address on File						
Lee, Kumran		Address on File						
Lee, Mikayla		Address on File						
Lee, Orianna		Address on File						
Lee, Sarah		Address on File						
Lee, Sarah		Address on File						
Lee, Shih Lin		Address on File						
Lee-Covington, Asia		Address on File						
Leek, Maria		Address on File						
Leet, Pamela		Address on File						
Lefler, Daniela		Address on File						
Legal Department	Onni Atrium Development LP	1010 Seymour St Ste 200			Vancouver	BC	V6B3M6	Canada
Legal Department	Onni Group	300 550 Robson St			Vancouver	BC	V6B 2B7	Canada
Legaspi, Lorenza		Address on File						
Leggio DeMarco, Laura		Address on File						
Lehmann, Jaclynn		Address on File						
Lei, Shufang		Address on File						
Leifer, Adi		Address on File						
Leigh Ann Castillo		Address on File						
Leigh Morrissey		Address on File						
Leigh, Unique		Address on File						
Leight-Strachan, Sumiko		Address on File						
Leiva Elsa		Address on File						
Leiva Mendez, Julisa		Address on File						
Leiva, Ashley		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Lejameyer, Andrea		Address on File						
Lejano, Leah		Address on File						
Lema, Lady		Address on File						
Lemus Avila, Alisson		Address on File						
Lennon, Dawnette		Address on File						
Lennon, Michelle		Address on File						
Lenox, Alexandra		Address on File						
Lentz, Rhiannon		Address on File						
Leon, Ana Ximena		Address on File						
Leon, Anicia		Address on File						
Leon, Christina		Address on File						
Leon, Darlyn		Address on File						
Leona Mcfarlane		Address on File						
Leonard, Cheyenne		Address on File						
Leonard, Heba		Address on File						
Leonard, Lalisha		Address on File						
Leone Landscape Contractors Corp		18 Eliot Ave			Newton	MA	02465	
Leonides Yanai		Address on File						
Leontiev, Anthony		Address on File						
LePort Emeryville, LLC		1321 Upland Dr. PMB 9107			Houston	TX	77043	
Lerch Early & Brewer Chartered		7600 Wisconsin Ave Ste 700			Bethesda	MD	20814	
Leslie Mackeen Or William Hackenbracht		Address on File						
Letsiou, Elissavet		Address on File						
Letsiou, Konstantina		Address on File						
Leukhardt, Emma		Address on File						
Lev Labor	Katherine Glendon Lev	21 Pleasant St			Hudson	MA	01749	
Leva, Jessica		Address on File						
Levi, Katerina		Address on File						
Levi, Shanise		Address on File						
Levin April		Address on File						
Levine, Jeanine		Address on File						
Levine, Kelly		Address on File						
Levy Road Jlft LLC	Peter A Harrison	Attn Trust	c o First Citizens Bank	160 Bovet Rd Ste 100	San Mateo	CA	94402	
Levy, Anna		Address on File						
Lew, Marcia		Address on File						
Lewallen, Elissa		Address on File						
Lewinter, Sara		Address on File						
Lewis, Adela		Address on File						
Lewis, Amaya		Address on File						
Lewis, Ayana		Address on File						
Lewis, Essence		Address on File						
Lewis, Heather		Address on File						
Lewis, Karen		Address on File						
Lewis, Loutia		Address on File						
Lewis, Olivia		Address on File						
Lewis, Simone		Address on File						
Leyva, Kiana		Address on File						
LFI Wheaton II LLC	Attn Property Manager	9440 Enterprise Drive			Mokena,	IL	60448	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Lfi Wheaton Ii LLC Lfi Wheaton Iii LLC Champlin 6251 LLC		9440 Enterprise Dr			Mokena	IL	60448	
Li Jinhua		Address on File						
Li Yonghua		Address on File						
Li, Anni		Address on File						
Li, Cheng		Address on File						
Li, Dan		Address on File						
Li, Montana		Address on File						
Li, Yufei		Address on File						
Liana Moreno		Address on File						
Liang, Cuiyun		Address on File						
Liberty Elevator Company Inc		25 37 Francis Lewis Blvd	Ste B		Flushing	NY	11358	
Liberty Energy and Water		14920 W Camelback Rd			Litchfield Park	AZ	85340	
Lichterman Alfonso, Abby		Address on File						
Lickliter, Lisa		Address on File						
Lieberman Camden		Address on File						
Liebner, Erin		Address on File						
Life Safety Systems		10351 Jamestown St NE Ste 120			Blaine	MN	55449	
Life Time Inc		2902 Corporate Pl			Chanhassen	MN	55317	
Lifeplate LLC		PO Box 810095			Dallas	TX	75234	
Lighthouse Communications & Leasing Inc		18121 E Hampden Ave Unit C 1208	Ste 225		Aurora	CO	80013	
Ligia Bernardo Yenamandra		Address on File						
Lillian Butler		Address on File						
Lillianna Chavarria		Address on File						
Lilo, Daniah		Address on File						
Lim	David R. Gibson	15400 Knoll Trail	Ste. 205	Gibson Herod Law	Dallas	TX	75248	
Lima do Prado Ribeiro, Amanda		Address on File						
Lima, Ana Carolina		Address on File						
Limas, Amber		Address on File						
Lin Zhang		Address on File						
Lin Zi Chen		Address on File						
Lin, Mika		Address on File						
Linares, Deivys		Address on File						
Linares, Juan		Address on File						
Linares, Karina		Address on File						
Linares, Skaylin		Address on File						
Lincoln, Melissa		Address on File						
Linda Nguyen		Address on File						
Linden-Dionne, Ivy		Address on File						
Lindenschmid, Kayla		Address on File						
Lindsay A Mefford dba Madison Radon Testing LLC		Address on File						
Lindsay Journo		Address on File						
Lindsay Payer		Address on File						
Lindsay Webber		Address on File						
Lindsey Barrera		Address on File						
Lindsey Duvall		Address on File						
Lindsey Fitzgerald		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Lindsey Fox		Address on File						
Lindsey Gatfield		Address on File						
Lindsey Lee		Address on File						
Lindsi Dec		Address on File						
Lindstrom, Grace		Address on File						
Lingafelter, Victoria		Address on File						
Lingo		PO Box 660344			Dallas	TX	75266-0344	
Lingo Bullseye		Address on File						
Linh Thi Truc Le		Address on File						
Linn County Treasurer		935 2nd St SW			Cedar Rapids	IA	52404	
Linna Xu		Address on File						
Linnehan, Maryia		Address on File						
Linogon, Andrea		Address on File						
Lintner, Heather		Address on File						
Lintotawela, Lakmali Thanuja		Address on File						
Linville, Brittnee		Address on File						
Liontos John		Address on File						
Lipe, Jordan		Address on File						
Lipton, Daphne		Address on File						
Liput, Sloane		Address on File						
Liquid Environmental Solutions of Texas LLC		PO Box 733372			Dallas	TX	75373-3372	
Lisa Markovic		Address on File						
LisaOanh Vo		Address on File						
Lisoma, Lea		Address on File						
Literacy Resources LLC		805 Lake St	293		Oak Park	IL	60301	
Little Notes LLC		111 Concord Ave			South Elgin	IL	60177	
Little, Lauren		Address on File						
Littlestar LLC		2001 High Lonesome			Leander	TX	78641	
Liu Erin		Address on File						
Liu Xiaodong		Address on File						
Liu Yang		Address on File						
Liu, Floreta		Address on File						
Liu, Mengdan		Address on File						
Liu, Yating		Address on File						
Liu, Yifu		Address on File						
Liu, Zhaoying		Address on File						
Livingston Council, Angelique		Address on File						
Livingston Fire Protection Inc		5150 Lawrence Pl			Hyattsville	MD	20781	
Livongo Health Inc	c o Teladoc Health Inc	155 E 44th St Fl 17			New York	NY	10017	
Liz Begyn		Address on File						
Lizama, Doris		Address on File						
Lizarazo, Paula		Address on File						
Lizarraga Brandi		Address on File						
Lizet Arellano		Address on File						
Lizeth Gonzalez		Address on File						
Llamaste Inc dba Llamaste Family Yoga Center		369 Ct St			Brooklyn	NY	11231	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
LLC 7220 Independence Pkwy LLC & Lhc 7220 Independence Pkwy LLC		223 N Guadalupe St Unit 516			Santa Fe	NM	87501	
Llenas, Jasmine		Address on File						
Lli Enterprises Inc		6560 Loisdale Ct			Springfield	VA	22150	
Lli Enterprises LLC		6560 Loisdale Ct			Springfield	VA	22150	
Lloyd H Wells Gift Trust Dtd 11 24 1987 and Adrienne M Wells Castaneda Gift Trust Dtd 12 12 2006		Address on File						
Lloyd H. Wells Gift Trust DTD 11/24/87 Adrienne M. Wells Castaneda Gift Trust DTD 12-12-06		Address on File						
Lloyd Wells Gift Trust and Toby Wells Foundation		Address on File						
Lloyd Wells Gift Trust Dtd Nov 24 1987		Address on File						
Lloyd Wells Gift Trust Dtd Nov 24 1987 and Toby Wells Foundation		Address on File						
Lloyd Wells Gift Trust DTD November 24, 1987	Lloyd Wells Gift Trust DTD November 27, 1987	Adrienne Holmes, Trustee and Volunteer Executive Director	17083 Old Coach Road		Poway	CA	92064	
Lloyd Wells Gift Trust DTD November 24, 1987	Lloyd Wells Gift Trust DTD November 27, 1987	17083 Old Coach Road			Poway	CA	92064	
Lloyd, Tammy		Address on File						
Lnu, Pallavi		Address on File						
Lobdotcom Inc dba Lob Com Inc		210 King St			San Francisco	CA	94107	
Lobis, Rylie		Address on File						
Lobo, Jennifer		Address on File						
Lochen Sebastien		Address on File						
Lock Away Wurzbach	Attn Parkway, LLC	2055 Third Avenue, Suite 200			San Diego	CA	92101	
Lockamy, Haley		Address on File						
Locke Lord LLP		24259 Network Pl			Chicago	IL	60673	
Lockwood, Laura		Address on File						
Lockwood, Madison		Address on File						
Loder, Stephen		Address on File						
Lofgreen, Kristina		Address on File						
Logacheva, Alevtina		Address on File						
Logan Aikin		Address on File						
Lokesh Kumar Damodaran		Address on File						
Lokeshwar Sooklall dba First Response Heating Corp		Address on File						
Loma Linda Interiors		2040 Midlake Ln			Rockwall	TX	75032	
Lomanto, Amy		Address on File						
Lomas, Alicia		Address on File						
Lomas, Lesley		Address on File						
Lomax, Jade		Address on File						
Lonadier, Emma		Address on File						
Lone Star Facility Services of Austin dba City Wide Facility Solutions of Austin LLC		1320 Arrow Point Dr	Ste 405		Cedar Park	TX	78613-2095	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Lone Star Facility Services of San Antoniollc		401 Isom Rd	Ste 280		San Antonio	TX	78216	
Lone Star Facility Solutions of Dfw dba City Wide Facilty Solutions of Dfw		9001 Airport Fwy Ste 400			North Richland Hills	TX	76180	
long Family Javidan		Address on File						
Long, Alissa		Address on File						
Long, Amy		Address on File						
Long, Devin		Address on File						
Long, Elizabeth		Address on File						
Long, Emily		Address on File						
Long, Hailey		Address on File						
Long, Klowie		Address on File						
Long, Rio		Address on File						
Long, Sonia		Address on File						
Longchamp, Marguerite-Martine		Address on File						
Longmont GM LLC	Attn Nick Studen	1499 Blake Street, Suite 1-D			Denver,	CO	80202	
Longmont GM LLC	Nick Studen	4404 Fairway Lane			Broomfield	CO	80023	
Longobardi, Gabrielle		Address on File						
Longwill, Maddie		Address on File						
Loper, Cameryn		Address on File						
Loper, Denise		Address on File						
Lopera, Rebekah		Address on File						
Lopez Espinosa, Zaira		Address on File						
Lopez Jaimes, Raquel		Address on File						
Lopez Jodi		Address on File						
Lopez Leyva Analeyda		Address on File						
Lopez Martinez, Ana		Address on File						
Lopez Reyes, Sylvia		Address on File						
Lopez Urbano, Patricia		Address on File						
Lopez Villanueva, Erlinda M		Address on File						
Lopez Yako, Veronica		Address on File						
Lopez, Alejandra		Address on File						
Lopez, Alyssa		Address on File						
Lopez, Antonio		Address on File						
Lopez, Carlos		Address on File						
Lopez, Eva		Address on File						
Lopez, Maria Del		Address on File						
Lopez, Melanie		Address on File						
Lopez, Monica		Address on File						
Lopez, Monse		Address on File						
Lopez, Naomi		Address on File						
Lopez, Rayven		Address on File						
Lopez, Rita		Address on File						
Lopez, Ruby		Address on File						
Lopez, Sarah		Address on File						
Lopez, Serena		Address on File						
Lopez, Stephanie		Address on File						
Lopez, Sydney		Address on File						
Lopez, Tanya		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Lopez, Tara		Address on File						
Lor, Kuab		Address on File						
Lorena Fernandez		Address on File						
Lorentz, Caitlin		Address on File						
Lorenzo, Patricia Anne		Address on File						
Lorenzo, Vanessa		Address on File						
Lorenzo, Veronica		Address on File						
Loreto, Emerald		Address on File						
Lori Zheng		Address on File						
Loria, Cassandra		Address on File						
Lorimer, Hannah		Address on File						
Lorraine Lopez-Frias		Address on File						
Los Angeles County Tax Collector		PO Box 54018			Los Angeles	CA	90054-0018	
Loshaj Berisha, Vjosa		Address on File						
Lotz, Denise		Address on File						
Loudoun County Fire and Rescue		23675 Belmont Ridge Rd Ste 150			Ashburn	VA	20148	
Loudoun Water		44865 Loudoun Water Way			Ashburn	VA	20147	
Louice Francisco		Address on File						
Louisiana Attorney General	Attn Bankruptcy Department	PO Box Box 94005			Baton Rouge	LA	70804	
Louisiana Department of Revenue		PO Box 751			Baton Rouge	LA	70821-0751	
Louisiana Dept of Revenue		617 N Third St			Baton Rouge	LA	70802	
Louisiana Workforce Commission	Stacey Wright Johnson	1001 North 23rd Street, First Floor			Baton Rouge	LA	70802	
Loula, Regan		Address on File						
Lourie, Nicole		Address on File						
Love, Ariel		Address on File						
Love, Maggie		Address on File						
Lovedtt Inc dba Lovett Services		6920 NE 42nd Ave			Portland	OR	97218	
Lovelady, Ava		Address on File						
Lovely Landscapes Company Inc		PO Box 48584			Atlanta	GA	30362	
Loving, Morgan		Address on File						
Low, Estefany		Address on File						
Lowary, Lonette		Address on File						
Lowe Heating & Cooling Inc dba Integrity Heating & Cooling		11907 Sam Roper Dr			Charlotte	NC	28269	
Lowe Lawrence		Address on File						
Lowe, Amy		Address on File						
Lowe, Brian Keith		Address on File						
Lowe, Miranda		Address on File						
Lowe, Veronica		Address on File						
Lowery, Kandice		Address on File						
Lowry, Crystabell		Address on File						
Lowry, Michelle		Address on File						
Loxahatchee River District		PO Box 8800			Jupiter	FL	33468-8800	
Loya-Fuentes, Dynasti		Address on File						
Lozada R, Marialejandra		Address on File						
Lozano Castillo, Marilyn		Address on File						
Lozano Pena, Sara		Address on File						
Lozano Xiomara		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Lozano, Karen		Address on File						
Lozano, Karina		Address on File						
Lozano, Melissa		Address on File						
Lozano, Paloma		Address on File						
Lozano, Sara		Address on File						
Lpc Industries LLC dba Lpc Services		PO Box 19047			Austin	TX	78760-9047	
Ltc Constructions Inc		9340 Viking Pl			Roseville	CA	95747	
Lu He dba Lulus Piano Studio		Address on File						
Lu Jiang		Address on File						
Lu Li		Address on File						
Lu, Jin		Address on File						
Lu, Linus		Address on File						
Lubarsky, Alexandra		Address on File						
Lubart, Hannah		Address on File						
Lucas Tambasco		Address on File						
Lucas, Alyssa		Address on File						
Lucas, April		Address on File						
Lucas, Destiny		Address on File						
Lucas, Tessa		Address on File						
Luce, Daniela		Address on File						
Lucero-Gilbert, Maria Lagrimas		Address on File						
Lucht, Rachel		Address on File						
Lucian Cojocariu dba Cl Plumbing Inc		Address on File						
Luciana Manso Sayao Atmetlla		Address on File						
Lucila Vigil Aguilar		Address on File						
Lucky One Enterprises LLC dba Cold Blooded & Bizarre		3000 Central Ave Ste 8			Charlotte	NC	28205	
Lugenbuhl Wheaton Peck Rankin & Hubbard		601 Poydras St Ste 2775			New Orleans	LA	70130-6041	
Lugo, Deyanira		Address on File						
Lugo, Luisa		Address on File						
Lui, Candice		Address on File						
Luis Felipe Rodriguez dba Taquizas Rodriguez Y Algo Mas		Address on File						
Luis Jade		Address on File						
Luis Santander		Address on File						
Luis, Caterine		Address on File						
Luis, Xena		Address on File						
Lukavyi, Nazar		Address on File						
Luke Miller		Address on File						
Lumanog, Amy		Address on File						
Lumbreras Garza, Jessica		Address on File						
Lumley, Nicole		Address on File						
Luna, Alejandra		Address on File						
Luna, Ashley		Address on File						
Lund Montano, Mara		Address on File						
Lundquist, David		Address on File						
Lundquist, Nicole		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Luo, Yu		Address on File						
Luque, Magdalena		Address on File						
Luria, Sarah		Address on File						
Luster, Damareae		Address on File						
Luster, Faith		Address on File						
Lutian, Alexandria		Address on File						
Luttrell, Ashlyn		Address on File						
Luttrell, Stephanie		Address on File						
Lutz, Callie		Address on File						
Lwin, Yadanar		Address on File						
Lyman, Electa		Address on File						
Lynch, Malin		Address on File						
Lynn, Rose		Address on File						
Lynne Plettenberg		Address on File						
Lynnwood Washington Utility		PO Box 24164			Seattle	WA	98124-0164	
Lyon, Julie		Address on File						
Lyon, Nolan		Address on File						
Lyons, Erica		Address on File						
M A C Nor Cal Construction Inc		1401 68th Ave			Sacramento	CA	95822	
M B A Construction Corp of Nc dba Mba Roofing		2457 Industrial Park Rd			Lincolnton	NC	28092	
M J Wells & Associates Inc		1420 Spring Hill Rd	Ste 610		Tysons	VA	22102	
M Star LLC dba Super Security Guards		11515 SE 236th St			Kent	WA	98031	
M. Guerra Paredes, Antonella		Address on File						
M. Stroud, Diana		Address on File						
Ma, Judy		Address on File						
Ma, Sonia		Address on File						
Maamari, Nicole		Address on File						
Mabry, Tatiana		Address on File						
Mac Felder Inc		Address on File						
Macaulay, Lily		Address on File						
Macdonald, Elena		Address on File						
Machado, Bertila		Address on File						
Machado, Kelly		Address on File						
Machado, Miriam		Address on File						
Machann, Claire		Address on File						
Macias, Erika		Address on File						
Macias, Hailey		Address on File						
Macias, Jacqueline		Address on File						
Maciel Trejo, Monica		Address on File						
Mackenzie Richter		Address on File						
Mackenzie Wardell		Address on File						
Mackenzie Watson		Address on File						
Mackenzie Zink		Address on File						
Mackey, Kristin		Address on File						
Mackey, Naquisha		Address on File						
Mackey, Susan		Address on File						
Macomber, Kelsi		Address on File						
Madan, Shanmuga priya		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Madco Inc dba City Wide Facility Solutions of Oklahoma City		5720 NW 135th St			Oklahoma City	OK	73142	
Maddie Biscotti		Address on File						
Maddox, Steven		Address on File						
Madeleine Channen		Address on File						
Madeline Vera dba Kinderdance		Address on File						
Madero, Joselyne		Address on File						
Madhu, Priya		Address on File						
Madisetty, Naga Sulochana		Address on File						
Madison Gas and Electric		PO Box 1231			Madison	WI	53788-0001	
Madison Gifford		Address on File						
Madison Mershon		Address on File						
Madison Taylor Inc		PO Box 868			Gainesville	VA	20156	
Madison Thomas		Address on File						
Madsen, Gracee		Address on File						
Madsen, Maddy		Address on File						
Madson, Virginia		Address on File						
Maeda, Saori		Address on File						
Maes, Haley		Address on File						
Magallon, Natasha		Address on File						
Magdalena Bellinger		Address on File						
Magdaleno, Jessica		Address on File						
Magellan Associates PLLC dba Magellan Architects		8383 158th Ave NE	280		Redmond	WA	98052	
Maggie Baker		Address on File						
Magic Broom Cleaning 360		2961 King James Way 2			Fitchburg	WI	53719	
Magos, Ruth		Address on File						
Mahaffey, Mia		Address on File						
Mahajan, Tejashree		Address on File						
Mahalick, Anna		Address on File						
Mahamud, Sabrine		Address on File						
Mahant, Nupur		Address on File						
Mahimaidoss, Austerious Chitra		Address on File						
Mahitha Vala		Address on File						
Mahmood, Emaan		Address on File						
Mahmoud, Salma		Address on File						
Mahoney, Alexis		Address on File						
Mahoney, Susanna		Address on File						
Mahouche, Tinhinane		Address on File						
Mahpara Ashley		Address on File						
Mahrer, Madeline		Address on File						
Mahrous, Mahsa		Address on File						
Mahrukh Ali		Address on File						
Mahsa Shabany		Address on File						
Mahwah Tax Collector		PO Box 769 475 Corporate Dr			Mahwah	NJ	07430	
Mahwah Water Dept		Township Of Mahwah Water Sewer	PO Box 733 475 Corporate Dr		Mahwah	NJ	07430	
Maida, Cecile		Address on File						
Maillart, Pearl		Address on File						
Maitri Learning LLC		192 N Rd			Westhampton	MA	01027	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Majic Works LLC dba Servpro of Cedar Mill		2110 NE Alocek Dr Sutie 601			Hillsboro	OR	97124	
Majumder, Debopriya		Address on File						
Maker, Meredith		Address on File						
Makhova, Olha		Address on File						
Maki Medical Training LLC dba Colorado Cpr & Safety Professionals		170 Mcgregor Cir			Erie	CO	80516-3604	
Maksim Spasionau		Address on File						
Maladi, Surekha		Address on File						
Malapati, Anika		Address on File						
Malaret, Chloe		Address on File						
Malcolms Plumbing & Rooter Service Inc dba Mr Rooter Plumbing of Glendora		445 E Route 66 D			Glendora	CA	91740	
Maldonado Courtney, Chelsea		Address on File						
Maldonado, Dara		Address on File						
Maldonado, Desiree		Address on File						
Maldonado, Laura		Address on File						
Maldonado, Linet		Address on File						
Maley, Amanda		Address on File						
Malik A Shabazz dba Maliks Elite Clean		Address on File						
Malik, Farhat		Address on File						
Malik, Katrina		Address on File						
Malik, Uzma		Address on File						
Malki, Asseya		Address on File						
Mallette, Dania		Address on File						
Mallick, Aisha		Address on File						
Mallika Ajay Sarupria		Address on File						
Mallory Krumsieg		Address on File						
Mallyon, Cheyenne		Address on File						
Malone, Andriana		Address on File						
Maloney, Grace		Address on File						
Malosh, Kimberlie		Address on File						
Malsam Capital LLC dba Stratus Building Solutions of Houston		16310 Tomball Pkwy Ste 505			Houston	TX	77064	
Mamatkalil kyzy, Aizhamal		Address on File						
Manchikalapudi, Prasanna		Address on File						
Manco, Stephanie		Address on File						
Mandal, Rumpa		Address on File						
Mandala Classroom Resources		PO Box 51335			Durham	NC	27717	
Mandapati, Sathyavathi		Address on File						
Mandhan, Smita		Address on File						
Mandujano Vargas, Lizbeth		Address on File						
Mane Vrushali		Address on File						
Manescalco, Joshua		Address on File						
Manfred Defonce		Address on File						
Mangalathil Mathew, Dhanya		Address on File						
Mangrobang, Karissa Isabelle		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Manhattan Triad Associates LLC		415 W 47th St			New York	NY	10036	
Mani, Kanakadurga		Address on File						
Mann, Airiona		Address on File						
Mann, Sydney		Address on File						
Mansell, Sophia		Address on File						
Mansilla, Claudia		Address on File						
Manso- Sayao Atmetlla, Luciana		Address on File						
Manson, Rheanna		Address on File						
Mansoory, Khalida		Address on File						
Mansur, Manal		Address on File						
Manuel Alvarez		Address on File						
Manuel, Abigail		Address on File						
Manzo, Ariana		Address on File						
Maranto, Lauren		Address on File						
Maravilla, Alexis		Address on File						
Marc D Kirshbaum dba Kirshbaum Business Advisory		Address on File						
Marc Klein		Address on File						
Marcano, Andrea		Address on File						
Marcano, Belnuce		Address on File						
Marcelo Klein		Address on File						
Marchut, Lucyna		Address on File						
Marci Bryant		Address on File						
Marco Vaschetto		Address on File						
Marcus J Reaves & Alan P Terry dba Cutlass Ac Solutions		Address on File						
Mardukhayev, Danielle		Address on File						
Mare, Leela		Address on File						
Margaret Diddams		Address on File						
Margaret Malewski		Address on File						
Margaret McElheney		Address on File						
Margaret Rockwell		Address on File						
Margaret Whitley		Address on File						
Margarita (Maggie) Morfin-Gonzalez		Address on File						
Margolf Laura		Address on File						
Margolis, Debra		Address on File						
Mari Davis		Address on File						
Maria Adamo		Address on File						
Maria Adele Carrai		Address on File						
Maria Angelica Ramirez		Address on File						
Maria Carreon		Address on File						
Maria de Arteaga		Address on File						
Maria Garcia		Address on File						
Maria Heston		Address on File						
Maria Martin dba Belen Martin LLC		Address on File						
Maria Rojas		Address on File						
Maria Saccone		Address on File						
Maria Salas Chancery Court Clerk & Master		1 Public Square	Ste 308		Nashville	TN	37201	
Maria Sutton		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Mariam Stein		Address on File						
Mariam Zafar		Address on File						
Mariana Cecilia Navarro Bouquet		Address on File						
Mariana Gruschow		Address on File						
Mariani Enterprises LLC dba Hoffman Landscapes		647 Danbury Rd			Wilton	CT	06897	
Maricopa County Treasurer		PO Box 52133			Phoenix	AZ	85072-2133	
Marijn Spaa Johannes		Address on File						
Marilorraine Sampayan		Address on File						
Marilyn Trapeni		Address on File						
Marilyn Trapeni Dont Use Payroll Processes		Address on File						
Marin County Tax Collector		PO Box 4220			San Rafael	CA	94913-4220	
Marin Mechanical Ii Inc		3100 Kerner Blvd Ste B1			San Rafael	CA	94901	
Marin Municipal Water District		220 Nellen Ave			Corte Madera	CA	94925-1105	
Marin Sanitary Service	Shelby Jeanne Tiegen	1050 Anderson Dr.			San Rafael	CA	94901	
Marina Ntoupi		Address on File						
Marin-Cruz, Brisa		Address on File						
Marines, Gabriela		Address on File						
Maringanti, Kalpana		Address on File						
Mario Gutierrez dba Marios Landscaping and More LLC		Address on File						
Marion County Treasurer		PO Box 6015			Indianapolis	IN	46206	
Marion Smyser		Address on File						
Maris Mendes		Address on File						
Marisa Marchand		Address on File						
Marisol and Justin Mitchell	Raymond Nardo, P.C.	129 Third Street			Mineola	NY	11501	
Marisol and Justin Mitchell v. Guidepost Montessori	Raymond Nardo, P.C.	129 Third Street			Mineola	NY	11501	
Marissa Allegretti Or Philip Cook		Address on File						
Marissa Hipper		Address on File						
Marissa Mattingly		Address on File						
Marissa Neumann dba Chocolate Bar In A Car		Address on File						
Marium Khanum		Address on File						
Marjona Baratova		Address on File						
Mark F Stoker Esq		Address on File						
Mark Fillmore		Address on File						
Mark Jones Or Olivia Steadman Oladipo		Address on File						
Mark Steenstra	Rothschild, Barry Myers LLP	John Sllk	150 South Wacker Drive, Suite 3025		Chicago	IL	60606	
Markarian, Nuvair		Address on File						
Market Contractors Ltd		10250 NE Marx St			Portland	OR	97220	
Markland, Raianna		Address on File						
Marks, Abby		Address on File						
Marmic Fire & Safety Co Inc		PO Box 1939			Lowell	AR	72745	
Marple, Bianca		Address on File						
Marquard, Angga		Address on File						
Marquez Alexis		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Marquez, Stephanie		Address on File						
Marrero, Nikolle		Address on File						
Marsh Insurance & Investments LLC dba Mma Securities LLC		PO Box 9496			New York	NY	10087-4496	
Marsh Mclennan Agency LLC		PO Box 7410098			Chicago	IL	60674-5098	
Marsh, Kenia		Address on File						
Marsh, Martin		Address on File						
Marsh, Salihah		Address on File						
Marshall, Ana C		Address on File						
Marshall, Anache		Address on File						
Marshall, Aysha		Address on File						
Marshall, Elizabeth		Address on File						
Marshall, Hanna		Address on File						
Marshall, Jenson		Address on File						
Martemianova, Kseniia		Address on File						
Martha Benyam		Address on File						
Martin del Campo, Andrea		Address on File						
Martin Systems Inc		825 Ontario Rd			Green Bay	WI	54311	
Martin, Andria		Address on File						
Martin, Briasia		Address on File						
Martin, Caitlin		Address on File						
Martin, Gayathri		Address on File						
Martin, Jessica		Address on File						
Martin, Julie		Address on File						
Martin, Kali		Address on File						
Martin, Leslie		Address on File						
Martin, Marina		Address on File						
Martin, Marisa		Address on File						
Martin, Morgan		Address on File						
Martin, Sarabi		Address on File						
Martin, Vanessa		Address on File						
Martinez Aguayo, Jennifer		Address on File						
Martinez Ashley		Address on File						
Martinez Canestri, Joanna		Address on File						
Martinez Canestri, Julianna		Address on File						
Martinez Orozco, Yenny		Address on File						
Martinez Panesso, Darlin		Address on File						
Martinez Pina, Paola Synai		Address on File						
Martinez Rosela		Address on File						
Martinez, Adelyn		Address on File						
Martinez, Alyssa		Address on File						
Martinez, Andrea		Address on File						
Martinez, Angelica		Address on File						
Martinez, Annabel		Address on File						
Martinez, Aristnery		Address on File						
Martinez, Brenda		Address on File						
Martinez, Brenda		Address on File						
Martinez, Bryan		Address on File						
Martinez, Casey		Address on File						
Martinez, Cassandra		Address on File						

Exhibit N
Creditor Matrix
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Martinez, Danielle		Address on File						
Martinez, Elida		Address on File						
Martinez, Elvira		Address on File						
Martinez, Genesis		Address on File						
Martinez, Gina		Address on File						
Martinez, Guadalupe		Address on File						
Martinez, Haley		Address on File						
Martinez, Hope		Address on File						
Martinez, Isaac		Address on File						
Martinez, Jacqueline		Address on File						
Martinez, Jaedyn		Address on File						
Martinez, Jailine		Address on File						
Martinez, Jose		Address on File						
Martinez, Karina		Address on File						
Martinez, Karina		Address on File						
Martinez, Karla		Address on File						
Martinez, Lee		Address on File						
Martinez, Lorena		Address on File						
Martinez, Madalyne		Address on File						
Martinez, Madison		Address on File						
Martinez, Mariela		Address on File						
Martinez, Marisabel		Address on File						
Martinez, Melissa		Address on File						
Martinez, Michelle		Address on File						
Martinez, Michelle		Address on File						
Martinez, Natalie		Address on File						
Martinez, Natalie		Address on File						
Martinez, Nichole		Address on File						
Martinez, Paola		Address on File						
Martinez, Roni		Address on File						
Martinez, Ryan		Address on File						
Martinez, Stephanie		Address on File						
Martinez, Tori		Address on File						
Martinez, Vanessa		Address on File						
Martinka, Joseph		Address on File						
Martins de Oliveira, Jeniffer		Address on File						
Martins, Fernanda		Address on File						
Martin-Saleh, Lauren		Address on File						
Martinson, Anna		Address on File						
Martorelli, Ronald		Address on File						
Martz, Angelica		Address on File						
Marum, Rosana		Address on File						
Mary Cyr		Address on File						
Mary Stanley		Address on File						
Mary Wiencke		Address on File						
Maryland State Department of Education		Ccs Central 2	PO Box 346031		Bethesda	MD	20827	
Maryland State Dept of Assessments & Taxation		Taxpayer Services Charter Division	PO Box 17052		Baltimore	MD	21297-1052	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Maryland Water Conditioning Inc dba Water Doctor		10983 E Guilford Rd			Annapolis Junction	MD	20701	
Marzullo, Nicole		Address on File						
Mascia, Charles		Address on File						
Masika, Chantal		Address on File						
Masloski, Kaya		Address on File						
Mason Property Service LLC dba Mason Backflow		752 Hibernia Forest Dr			Fleming Island	FL	32003	
Mason, Javona		Address on File						
Mason, Natasha		Address on File						
Mason, Samantha		Address on File						
Mason, Taylor		Address on File						
Masoudi, Yasaman		Address on File						
Massachusetts Attorney General	Attn Bankruptcy Department	One Ashburton Pl	20th Fl		Boston	MA	02108-1518	
Massachusetts Department of Revenue		PO Box 7062			Boston	MA	02204	
Massachusetts Dept of Revenue		100 Cambridge St 2nd Fl			Boston	MA	02114	
Massachusetts Dept of Revenue		PO Box 7090			Boston	MA	02204-7090	
Massbur LLC dba Restoration 1 of Austin		6448 E Hwy 290 Ste C 110			Austin	TX	78723	
Massie Samil Hatch dba M S Hatch Consulting LLC		Address on File						
Mastercraft Electric Inc		206 Frontage Rd N Ste A2			Pacific	WA	98047	
Masterson, Emily		Address on File						
Mastery Transcript Consortium		PO Box 485			Winchester	MA	01890	
Mata, Irine		Address on File						
Mata, Maritza		Address on File						
Mata, Peggy		Address on File						
Matas Claver, Esther		Address on File						
Matern Lydia		Address on File						
Mathanakrishnan, Archana		Address on File						
Mathivanan, Komathy		Address on File						
Matienzo, Miaryl		Address on File						
Matilde Morales dba Art Major Roofing & Construction Inc		Address on File						
Matos Jimenez, Linnette		Address on File						
Matt Cavanaugh		Address on File						
Matt Clay		Address on File						
Matt Dyer		Address on File						
Matt Eldridge		Address on File						
Matt Lehman		Address on File						
Matt Walker		Address on File						
Matt Wehrle dba Safe Electric LLC		Address on File						
Matta, Aastha		Address on File						
Matthew Alexander		Address on File						
Matthew David Mefford		Address on File						
Matthew K Wickstrom dba Total Aquarium Services		Address on File						
Matthew Moreira dba Star Window Treatments Ii		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Matthew Steed		Address on File						
Matthew Strawbridge		Address on File						
Matthews, Dionna		Address on File						
Matthews, Dominique		Address on File						
Matthews, Marcquez		Address on File						
Matthews, Nastiya		Address on File						
Matthias, Kristin		Address on File						
Matthias, Madison		Address on File						
Matts, Makenzie		Address on File						
Matute de Bethencourt, Veronica		Address on File						
Mau, Carol		Address on File						
Mauduit, Justine		Address on File						
Mauldin, Morgan		Address on File						
Maungmaungkyaw, Myatnoe		Address on File						
Maurer, Natalie		Address on File						
Mauricio Corona		Address on File						
Mauzy, Kamrae		Address on File						
Mavahalli, Sudha		Address on File						
Mawyin, Melanie		Address on File						
Maxson, Nicole		Address on File						
Maxwell Floyd dba Grandiflora		Address on File						
Maxwell, Alicia		Address on File						
Maxwell, Ciara		Address on File						
Maxwell, Veronica		Address on File						
May Alimboyoguen		Address on File						
May Cox dba Marys Go Round		Address on File						
May, Hannah		Address on File						
May, Madison		Address on File						
Maya Eshel		Address on File						
Maya, Dominic		Address on File						
Maya, Samantha		Address on File						
Mayberry, Jerica		Address on File						
Mayes, Emiley		Address on File						
Mayleen Ahmed		Address on File						
Maynard Nexsen Pc		PO Box 11407 Dept 6575			Birmingham	AL	35246-6575	
Maynard, Dawn		Address on File						
Mayo, Susan		Address on File						
Mayur Sawant		Address on File						
Mazon Rivera, Beatriz		Address on File						
Mazza, Catherine		Address on File						
Mc Mechanicals		PO Box 3284			Daly City	CA	94015	
Mc Power Companies Inc dba Mcpower Companies Inc		510 NE Route 291 Hwy			Lees Summit	MO	64086	
Mc Ridge Nc LLC		400 Rella Blvd Ste 212			Suffern	NY	10901	
Mcanear, Rana		Address on File						
Mcbride, Kiel		Address on File						
Mcbryde, Lucky		Address on File						
Mccall, Antoinette		Address on File						
Mccann Plumbing & Heating Inc		PO Box 549			Leavenworth	KS	66048	
Mccann, Emily		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Mccann, Leanne		Address on File						
Mccarter, Melanie		Address on File						
Mccarthy, Ann		Address on File						
Mccarthy, Brittany		Address on File						
Mccary, Nadia		Address on File						
Mccauley, Christie		Address on File						
Mcclafferty Caroline		Address on File						
Mcclain, Jasmine		Address on File						
Mcclain, Kali		Address on File						
Mcclung, Elizabeth		Address on File						
Mcclure, Amy		Address on File						
Mcclure, Elizabeth		Address on File						
Mccorkle, Donna		Address on File						
Mccormack, Emily		Address on File						
Mccoy, Alisa		Address on File						
Mccoy, Hannah		Address on File						
Mccoy, Keiyona		Address on File						
Mccoy, Tyra		Address on File						
Mccrary, Sarah		Address on File						
Mccreary, Alexia		Address on File						
Mccreary, Lauren		Address on File						
Mccullough, Alison		Address on File						
Mccully, Baley		Address on File						
Mccurry, Patricia		Address on File						
Mccutcheon, Brittany		Address on File						
Mccutcheon, Victoria		Address on File						
Mcdaniel, Alyssa		Address on File						
McDaniel, Charles Scott		Address on File						
Mcdaniel, Kimberly		Address on File						
Mcdaniel, Robin		Address on File						
Mcdaniels, Rawlings		Address on File						
Mcdonald, Amaya		Address on File						
Mcdonald, Cryselle		Address on File						
Mcdonald, Jessica		Address on File						
Mcdonald, Jordan		Address on File						
Mcduffie, Kristina		Address on File						
Mcelveen, Dashleigh		Address on File						
Mcfadden, Roxanne		Address on File						
Mcfarland, Chelsi		Address on File						
Mcfatridge, Kylie		Address on File						
Mcfee, Madison		Address on File						
Mcfield, Shenice		Address on File						
Mcgeary, Abbigail		Address on File						
Mcgee, Jada		Address on File						
Mcgee, Mackenzie		Address on File						
McGee-Roan, Emily		Address on File						
Mcghee, Destiny		Address on File						
Mcghie, Kenneth		Address on File						
Mcgillen, Laila		Address on File						
Mcginley, Taylor		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Mcgonegle, Kelsey		Address on File						
Mcgowan LLC		1141 Greenwood Lake Turnpike Ste 4B4			Ringwood	NJ	07456	
Mcgowan, Kim		Address on File						
Mcgrath, Delaney		Address on File						
Mcgraw Hill School Education Holdings LLC		Lockbox 71545			Chicago	IL	60694-1545	
Mcguire Patrick		Address on File						
Mchugh, Kathryn		Address on File						
McIntosh-Serio, Kimberly		Address on File						
Mckee, Katlynn		Address on File						
Mckee, Lisa		Address on File						
Mckeegan, Jaymee		Address on File						
Mckeever Services Corporation		11166 Fairfax Blvd	Ste 405		Fairfax	VA	22030	
Mckenney, Annette		Address on File						
Mckenney, Emerson		Address on File						
Mckenzie, Lauren		Address on File						
Mckenzie, Shyann		Address on File						
Mckethan, Deborah		Address on File						
Mckinley Elevator Corporation		17611 Armstrong Ave			Irvine	CA	92614	
Mckinley, Holly		Address on File						
Mckinley, Karen		Address on File						
McKinney TX Associates LLC	Calvin Lok	4410 Mountaingate Drive			Reno	NV	89519	
Mckinney Tx Associates LLC		4410 Mountaingate Dr			Reno	NV	89519	
McKinney TX Associates, LLC	Attn Calvin Lok	4410 Mountaingate Drive			Reno,	NV	89519	
Mckinney, Katelyn		Address on File						
Mckinney, Kyana		Address on File						
Mckinney, Moriah		Address on File						
Mckinney, Shana		Address on File						
Mckinnon, Zharia		Address on File						
Mcknight, Quinn		Address on File						
Mcknight, Samarah		Address on File						
Mclaughlin, Amanda		Address on File						
Mclaughlin, Elizabeth		Address on File						
Mclean, Kacye		Address on File						
Mcloughlin, Samantha		Address on File						
Mcmahan, Shari		Address on File						
Mcmahon, Abaigael		Address on File						
Mcmahon, Dawn		Address on File						
Mcmasters, Erika		Address on File						
Mcmeans, Lauren		Address on File						
Mcnamara Reilly		Address on File						
Mcnamara Sean		Address on File						
Mcnamee, Lisa		Address on File						
Mcneil, Patricia		Address on File						
Mcnutt, Lilianna		Address on File						
Mcpherson, Alexander		Address on File						
Mcphilliamy, Quinlan		Address on File						
Mcrobert, Andrea		Address on File						
Mcvay, Morgan		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Mdecm Inc dba Mr Handyman Serving Greater Jacksonville		1107 Park Ave			Orange Park	FL	32073	
Meade, Stephanie		Address on File						
Meagan Dollman		Address on File						
Meagan Nebel		Address on File						
Meaghan Ford		Address on File						
Meallet, Donna		Address on File						
Means, Brittany		Address on File						
Mec The Overlook LLC		c o M & J Wilkow Properties LLC	20 S Clark St Ste 3000		Chicago	IL	60603	
Mecklenburg County Tax Collector	Bankruptcy Section	PO Box 31637			Charlotte	NC	28231-1637	
Mecklenburg County Tax Collector		PO Box 71063			Charlotte	NC	28272-1063	
Mecklenburg County Tax Collector		3205 Freedom Drive Suite 3000			Charlotte	NC	28208	
Medellin, Rachel		Address on File						
Medford, Kathryn		Address on File						
Mediacom Do Not Enter		PO Box 5744			Carol Stream	IL	60197-5744	
Mediavalet Inc		505 990 Homer St 5th Fl			Vancouver	BC	V6B 2W7	Canada
Medina Morillo, Nadia		Address on File						
Medina Torres, Glory		Address on File						
Medina, Carolina		Address on File						
Medina, Graciela		Address on File						
Medina, Liliana		Address on File						
Medina, Maria		Address on File						
Medina, Monica		Address on File						
Medina-Gonzalez, Xochitl		Address on File						
Medisetty, Ramya Naidu		Address on File						
Medrano, Jennifer		Address on File						
Medrano, Karen		Address on File						
Meeks, Alexandria		Address on File						
Meeks, Kimberly		Address on File						
Meenan, Jenna		Address on File						
Meg Stensrud		Address on File						
Megan Cobb		Address on File						
Megan Cotter		Address on File						
Megan Dekker		Address on File						
Megan Dillon		Address on File						
Megan Farah		Address on File						
Megan Garvey-Whatley		Address on File						
Megan Moore		Address on File						
Megan Petitte		Address on File						
Megan Rice		Address on File						
Megan Riveira		Address on File						
Megan Varasteh		Address on File						
Megan Way		Address on File						
Megha Agrawal		Address on File						
Meghan Anson		Address on File						
Meghan Brandao		Address on File						
Meghan Iacino		Address on File						
Meghan Whiting		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Meghna Rangan		Address on File						
Meh, Vanya		Address on File						
Mehta, Neha		Address on File						
Mehta, Swati		Address on File						
Meier, Jane		Address on File						
Meier, Jordan		Address on File						
Meiirmanova, Aisha		Address on File						
Meinert, Holly		Address on File						
Meis Enterprise LLC dba Mels Roofing & Contruction		4617 Diaz Ave			Fort Worth	TX	76107	
Meister, Faith		Address on File						
Mejia Araujo, Paula		Address on File						
Mejia Jimena		Address on File						
Mejia Liliana		Address on File						
Mejia Melendez, Alanis		Address on File						
Mejia Volantin, Ruby		Address on File						
Mejia, Leslie		Address on File						
Mejia, Mitzie		Address on File						
Mejia, Yancy		Address on File						
Mejias, Ana		Address on File						
Melanie Bacou		Address on File						
Melara, Ashley		Address on File						
Melchor, Jenny		Address on File						
Melecio John		Address on File						
Melendez Jamie		Address on File						
Melendez, Jessica		Address on File						
Melendez, Kristal		Address on File						
Melendez, Viktoria		Address on File						
Melhem, Theresa		Address on File						
Melillo Colleen		Address on File						
Melisa Koutz Fich		Address on File						
Melisa Shapiro		Address on File						
Melisha Hayden		Address on File						
Melissa Dang		Address on File						
Melissa Dogali		Address on File						
Melissa Janton		Address on File						
Melissa Joseph-Balderas		Address on File						
Melissa Kemendo		Address on File						
Melissa Little		Address on File						
Melissa Robinson		Address on File						
Melissa Wilson dba Kindermusik With Missy LLC		Address on File						
Mellina, Mary		Address on File						
Melody Aquilino		Address on File						
Melody Kelly		Address on File						
Melody Shomette		Address on File						
Melson, Jaslyn		Address on File						
Melton, Aundrea		Address on File						
Memon, Nashmia		Address on File						
Mena, Angela		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Mena, Marissa		Address on File						
Menchaca, Jessica		Address on File						
Mendella, Mary		Address on File						
Mendes, Maris		Address on File						
Mendez Cruz, Carolina		Address on File						
Mendez Soto, Keishla I.		Address on File						
Mendez, Jennifer		Address on File						
Mendez, Kimberly		Address on File						
Mendez, Mirna		Address on File						
Mendez, Wuendy		Address on File						
Mendez-Lopez, Laura		Address on File						
Mendias, Trisha		Address on File						
Mendola, Ashley		Address on File						
Mendoza Daniella		Address on File						
Mendoza, Bianca		Address on File						
Mendoza, Constanza		Address on File						
Mendoza, Jessica		Address on File						
Mendoza, Nelly		Address on File						
Mendoza, Tiffanny		Address on File						
Mendoza, Victoria		Address on File						
Mendoza-Mayorga, Mildrey		Address on File						
Menendez, Glendy		Address on File						
Menezes, Fernanda		Address on File						
Meng Wang		Address on File						
Menon, Sindu		Address on File						
Mensah, Mikyla		Address on File						
Meraz, Bianca		Address on File						
Mercado Barbosa, Jose		Address on File						
Mercado, Alondra		Address on File						
Merced, Jenielle		Address on File						
Meredith Hamons dba North Austin Music Therapy LLC		Address on File						
Meredith Hodgkinson		Address on File						
Merek, Shelby		Address on File						
Mericle, Lori		Address on File						
Meridian Health Plan	Attn Legal	7700 Forsyth Blvd			St Louis	MO	63105	
Merisnor, Eunice		Address on File						
Merlano Erika		Address on File						
Merle, Holly		Address on File						
Mermis, Kimberly		Address on File						
Merrell, Eliza		Address on File						
Merrill, Casey		Address on File						
Merrill, Sarah		Address on File						
Merritt, Michaela		Address on File						
Merritt-Slade, Isiah		Address on File						
Mertese, Canan		Address on File						
Mesa, Robert		Address on File						
Mescher, Melissa		Address on File						
Mestas Mary		Address on File						
Meta Platforms Inc		1601 Willow Rd			Menlo Park	CA	94025	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Metcalf, Surat		Address on File						
Meter		570 York St			San Francisco	CA	94110	
Methner, Maycie		Address on File						
Metlife Delaware American Life		PO Box 1449			Wilmington	DE	19899	
Metrix IQ		2499 N Washington St			Denver	CO	80205	
Metro Water Services		1700 Third Ave N			Nashville	TN	37208-2248	
Metrolina Landscape Company		PO Box 669003			Charlotte	NC	28266	
Metropolis Group Inc		22 Cortlandt St 10th Fl	10th Fl		New York	NY	10007	
Metropolitan Government of Nashville & Davidson County Tennessee	Metropolitan Trustee	Attn Eugene Hampton	PO Box 196358		Nashville	TN	37219	
Metropolitan St Louis Sewer District		PO Box 437			St Louis	MO	63166-0437	
Metropolitan Trustee Davidson County		700 President Ronald Reagan Way Ste 220			Nashville	TN	37210	
Meuer, Naomi		Address on File						
Meyer, Alyssa		Address on File						
Meyer, Danielle		Address on File						
Meyer, Julie		Address on File						
Meyers Scottlynn		Address on File						
Meyrowitz Nicole		Address on File						
Meza, Madison		Address on File						
Mgj Landscape Services LLC		PO Box 3162			Kent	WA	98089	
Mhb Enterprises LLC		PO Box 32127			St Louis	MO	63132-2127	
Mi Fiber LLC		1001 Kentucky St			Princeton	MO	64673	
Mi Renzhi		Address on File						
Mia Yabut Wiese		Address on File						
Michael Averch		Address on File						
Michael Bush		Address on File						
Michael Higgins dba Langer Services		Address on File						
Michael Lai, on Behalf of Tinycare, Inc.	Jeffrey Hamilton	One Bush Plaza, Suite 900			San Francisco	CA	94104	
Michael Levender		Address on File						
Michael Levy		Address on File						
Michael Lewis		Address on File						
Michael Scheirey		Address on File						
Michael Schiappa		Address on File						
Michael, Joyce		Address on File						
Michaels Keys Inc		206 W Bedford Euless Rd			Hurst	TX	76053	
Michaels Lawn & Landscaping LLC		PO Box 600343			Saint Johns	FL	32260	
Michaud, Lilja		Address on File						
Michele Sutton		Address on File						
Michella Power		Address on File						
Michelle Coburn		Address on File						
Michelle D Mcbride St Charles County Collector		201 N Second St Ste 134			Saint Charles	MO	63301	
Michelle Davis-Lee		Address on File						
Michelle Dickerson		Address on File						
Michelle French Tax A C		Denton County Tax Assessor Collector	PO Box 90223		Denton	TX	76202	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Michelle Keeton		Address on File						
Michelle Kennedy		Address on File						
Michelle Mackhoul		Address on File						
Michelle Patterson		Address on File						
Michelle R Smith dba Ambrosia & Fig LLC		Address on File						
Michelle Raffanti		Address on File						
Michelle Sanders		Address on File						
Michelle Stell dba Az Shingle Pros LLC		6635 W Happy Valley Rd Ste A104 277			Glendale	AZ	85310	
Michelle Walker		Address on File						
Michelle Wells		Address on File						
Michulka Enterprises		1200 Main 1406			Dallas	TX	75202	
Michulka, Mitchell		Address on File						
Michulka, Trey		Address on File						
Mickley Anna		Address on File						
Microtrain International Inc dba Midcom Data Technologies Inc		2625 E Oakley Park Rd Ste 125			Commerce Township	MI	48390	
Micto D O O Milan Tomic		Izvorska 35			Belgrade		11030	
Mid Atlantic Service 360 Inc		1550 Rike Dr	PO Box 249		Millstone Twsp	NJ	08535	
Midamerican Energy		PO Box 657			Des Moines	IA	50306-0657	
Middle States Association of Colleges and Schools		3819 33 Chestnut St Ste 310			Philadelphia	PA	19104	
Middlecamp, Aurora		Address on File						
Middledorf Bus Company Inc		7801 Anbar Ln			Clinton	MD	20735-1802	
Midwest Alarm Services		PO Box 4511			Davenport	IA	52808	
Midwest Electronic Systems Inc		2000 Forum Blvd Ste 6			Columbia	MO	65203	
Midwest Elevator Company Inc		1824 Knox Ave			St Louis	MO	63139	
Midwest Music Therapy Services Inc		6642 Clayton Rd 179			St Louis	MO	63117	
Miggins, Molly		Address on File						
Might Dry Restoration dba Mightydry Restoration Inc		7949 Stromesa Ct			San Diego	CA	92126	
Migliore, Samantha		Address on File						
Miguel Angel Velasquez dba Velasquez Legacy LLC		Address on File						
Miguel Corrales dba Mikes Gutter Services and Construction Inc		Address on File						
Mijon Pak		Address on File						
Mika Catalano		Address on File						
Mikaela Delsol		Address on File						
Mike Alaimo		Address on File						
Mike Anderson		Address on File						
Mike Appleby		Address on File						
Mike Chen		Address on File						
Mikels, Katelyn		Address on File						
Mikesell, Deja		Address on File						
Mikhail Kniazev		Address on File						
Mikhail Tshan Tutson dba Insultec Solutions LLC		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Mikijanic, James		Address on File						
Milam, Kristina		Address on File						
Mileno Yexi		Address on File						
Mill Valley Refuse Service Inc		PO Box 3557			San Rafael	CA	94912-3557	
Miller, Amber		Address on File						
Miller, Brittany		Address on File						
Miller, Brooke		Address on File						
Miller, Cindy		Address on File						
Miller, Daniela		Address on File						
Miller, Elise		Address on File						
Miller, Elizabeth		Address on File						
Miller, Elizabeth		Address on File						
Miller, Imani		Address on File						
Miller, Jenny		Address on File						
Miller, Katarina		Address on File						
Miller, Kathryn		Address on File						
Miller, Kim		Address on File						
Miller, Laurie		Address on File						
Miller, Margaret		Address on File						
Miller, Maya		Address on File						
Miller, Mirna Gabriela		Address on File						
Miller, Rebecca		Address on File						
Miller, Rhonda		Address on File						
Miller, Sarah		Address on File						
Miller, Stephany		Address on File						
Miller, Talia		Address on File						
Miller, Taylor		Address on File						
Miller-McCarthy, Miranda		Address on File						
Miller-Wilson, Kayla		Address on File						
Millington, Christine		Address on File						
Mills, Faith		Address on File						
Mills, Hannah		Address on File						
Mills, Sarah		Address on File						
Milowski, Kathleen		Address on File						
Milton, Ebony		Address on File						
Milton, Elizabeth		Address on File						
Min Ma		Address on File						
Mina Tubei		Address on File						
Mina, Angeli		Address on File						
Mindy Stocker		Address on File						
Minga, Kristy		Address on File						
Minnesota Department of Health		Foods Pools and Lodging Service Section	PO Box 64495		St Paul	MN	55164-0495	
Minnesota Energy Resources		PO Box 1109			Glenview	IL	60025	
Minor, Annemarie		Address on File						
Minor, Mackenzie		Address on File						
Minter Deborah		Address on File						
Minter, Lisa		Address on File						
Minton, Carisa		Address on File						
Minuteman Security & Life Safety		PO Box 4772			Carol Stream	IL	60197-4772	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Minyi Su		Address on File						
Mio Hamasaki		Address on File						
Miracle, Krystle		Address on File						
Miracle, Shaun		Address on File						
Miranda Pildes		Address on File						
Miranda, Cindy		Address on File						
Miranda, Edilene		Address on File						
Miranda, Iliana		Address on File						
Miranda, Maria		Address on File						
Miranda, Marilin		Address on File						
Miranda, Regina		Address on File						
Miranda, Stephanye		Address on File						
Mirela Mrvalj		Address on File						
Miriam Rebeca Manzanares Guerrero		Address on File						
Miriani, Shukuru		Address on File						
Mishmash, Allison		Address on File						
Mishon, Genevieve		Address on File						
Mishra, Archana		Address on File						
Mishra, Pratiksha		Address on File						
Mishra, Sasmita		Address on File						
Miss Rhondas Readers LLC		501 Creekwood Dr			Marietta	GA	30068	
Mission Dannible, ShannonLee		Address on File						
Missouri American Water	Attn System Records	727 Craig Rd			St Louis	MO	63141	
Missouri American Water		PO Box 578			Alton	IL	62002	
Missouri Attorney General	Attn Bankruptcy Department	Supreme Ct Bldg	207 W High St	PO Box 899	Jefferson City	MO	65101	
Missouri Department of Public Safety		PO Box 844			Jefferson City	MO	65102	
Missouri Dept of Revenue		301 W High St	Harry S Truman State Office Building		Jefferson City	MO	65101	
Mistretta, Lindsay		Address on File						
Mita, Anna		Address on File						
Mitch Michulka		Address on File						
Mitch Olson		Address on File						
Mitchel, Tayler		Address on File						
Mitchell, Alejandra		Address on File						
Mitchell, Julia		Address on File						
Mitchell, Lexie		Address on File						
Mitchell, Nicole		Address on File						
Mitchell, Saniya		Address on File						
Mitchell, Viktaria		Address on File						
Mitec		2445 Meadowbrook Pkwy			Duluth	GA	30096	
Mithilesh Kailashbhai Patel		Address on File						
Mixon, Rachel		Address on File						
Miyamoto, Chad		Address on File						
Mmc 360 LLC		9440 Enterprise Dr			Mokena	IL	60448	
Mn Child Care and Health Consultants Inc		2475 Keller Rd			Long Lake	MN	55356	
Moctezuma, Gabrielle		Address on File						
Modern Mechanical Services LLC		PO Box 670789			Dallas	TX	75367	

Exhibit N
Creditor Matrix
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Moeckel, Samantha		Address on File						
Moer Landscape Management Inc dba Liberty Landscape		1905 Dexter Ct	PO Box 270861		Flower Mound	TX	75027-0861	
Moffat, Maya		Address on File						
Moffett, Kamesha		Address on File						
Moffett, Meghan		Address on File						
Moffett, Victoria		Address on File						
Mohamed Izmi, Fathima		Address on File						
Mohamed Kewan		Address on File						
Mohammad Mariam		Address on File						
Mohammadzadpakdel, Maryam		Address on File						
Mohammed Abdelwahed		Address on File						
Mohammed Okok		Address on File						
Mohammed Sara		Address on File						
Mohaniraj, Shivani		Address on File						
Mohebalinezhadian, Marziyeh		Address on File						
Mohr, Amanda		Address on File						
Mohta, Madhuri		Address on File						
Molager, Tommy		Address on File						
Molero, Michelle		Address on File						
Molina, Gina		Address on File						
Molloy, Ana		Address on File						
Molly Mihaloew		Address on File						
Molly Smith		Address on File						
Momentive Inc		1 Curiosity Way			San Mateo	CA	94403	
Momin, Erum		Address on File						
Momoh, Jacqueline		Address on File						
Mona Afshar		Address on File						
Mona Janfaza		Address on File						
Monaghans Landscaping LLC		PO Box 19007			Portland	OR	97280	
Monasterio, Stacy		Address on File						
Monasterios, Jennifer		Address on File						
Moncayo, Michelle Kathryn Ilagan		Address on File						
Monchak, Taylor		Address on File						
MongoDB Inc		1633 Broadway	38th Fl		New York	NY	10019	
Monica Laipple		Address on File						
Monica Oseguera		Address on File						
Monique Truong		Address on File						
Moniuszko, Paula		Address on File						
Monnet, Meghan		Address on File						
Monreal, Maria		Address on File						
Monroe, Addiekay		Address on File						
Monsalve, Patricia		Address on File						
Monsalve, Yessica		Address on File						
Monsivais, Kristina		Address on File						
Monsivais, Stephanie		Address on File						
Montalvan, Maria		Address on File						
Montalvo, Luna		Address on File						
Montalvo, Silvana		Address on File						
Montana Attorney General	Attn Bankruptcy Department	Justice Bldg	215 N Sanders 3rd Fl	PO Box 201401	Helena	MT	59620-1401	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Montana Dept of Revenue	Attn Bankruptcy Dept	Tammie Chenoweth & Marci Ballard Gohn	125 N Roberts	PO Box 5805	Helena	MT	59604-5805	
Montanez, Yuliana		Address on File						
Montchalin, Michelle		Address on File						
Montclair Poa		c o Firstservice Residential Dc Metro	PO Box 62010		Newark	NJ	07101	
Montelongo Dana		Address on File						
Montemayor-Talavera, Carla		Address on File						
Montero tejada, Marielis		Address on File						
Montero, Herminio		Address on File						
Montero, Vianka		Address on File						
Montesdeoca, Yenny		Address on File						
Montessori 123 Inc		PO Box 261			Winthrop	WA	98862	
Montessori Accreditation Council		420 Park St			Charlottesville	VA	22902	
Montessori At Work		133 Rue De Villiers			Poissy		78300	France
Montessori Research & Development LLC		120 Murietta Way			Tracy	CA	95377	
Montessori Services		11 W 9th St			Santa Rosa	CA	95401	
Montez, Christina		Address on File						
Montgomery County		3909 National Dr Ste 250			Burtonsville	MD	20866	
Montgomery County		400 N SAN JACINTO ST			CONROE	TX	77301	
Montgomery County Mud 6		Jeannie Scott Rta	PO Box 7829		The Wooodlands	TX	77387-7829	
Montgomery County Mud 6		PO Box 7829			The Wooodlands	TX	77387-7829	
Montgomery County Municipal Utility District #6		PO Box 7829			The Woodlands	TX	77387	
Montgomery County Tax Office		Tammy J Mcrae	400 N San Jacinto		Conroe	TX	77301-2823	
Montgomery, Emily		Address on File						
Montgomery, Molly		Address on File						
Montoya, Beatriz		Address on File						
Montoya, Irais		Address on File						
Montoya, Jailyn		Address on File						
Montoya, Rachel		Address on File						
Montrezza, Donna		Address on File						
Moody Electric Inc		603 N 21st Ave			Hollywood	FL	33020	
Moody, Cheri		Address on File						
Moon, Claudia		Address on File						
Moon, Heather		Address on File						
Moore, Ana		Address on File						
Moore, Deiara		Address on File						
Moore, Emily		Address on File						
Moore, Jaquarius		Address on File						
Moore, Jessica		Address on File						
Moore, Julia		Address on File						
Moore, Kenya		Address on File						
Moore, Lakesha		Address on File						
Moore, Leah		Address on File						
Moore, Leilani		Address on File						
Moore, Michelle		Address on File						
Moore, Nicole		Address on File						
Moore, Nikki		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Moore, Sonya		Address on File						
Moore, Tatiana		Address on File						
Moore, Victoria		Address on File						
Moore, Vinka		Address on File						
Moore-Birnbach, Tiffany		Address on File						
Moore-McClure, Autumn		Address on File						
Moore-Voelcker, Allyssa		Address on File						
Mora, Araceli		Address on File						
Morace, Mariah		Address on File						
Moradi Sarmeidani, Afsaneh		Address on File						
Moraes Schoon, Christiana		Address on File						
Morales Palma, Yuriria		Address on File						
Morales Vela, Monserrat		Address on File						
Morales, Alejandra		Address on File						
Morales, Alondra		Address on File						
Morales, Clara		Address on File						
Morales, Cynthia		Address on File						
Morales, Danielle		Address on File						
Morales, Jacqueline		Address on File						
Morales, Melissa		Address on File						
Morales, Nelly		Address on File						
Morales, Selena		Address on File						
Morales-Gonzalez, Mirna		Address on File						
Moran Grace		Address on File						
Moran, Kaidyn		Address on File						
Moran, Megan		Address on File						
Moran, Nancy		Address on File						
Morehead, Katherine		Address on File						
Moreira, Jessica		Address on File						
Morelli-Myers, Teresa		Address on File						
Moreno, Bianca		Address on File						
Moreno, Jonathan		Address on File						
Moreno, Lupita		Address on File						
Moreno, Maria		Address on File						
Moreno, Martin		Address on File						
Moreno, Michelle		Address on File						
Moreno, Orandy		Address on File						
Moreton, Sarah		Address on File						
Morgan Branch		Address on File						
Morgan Goldsmith		Address on File						
Morgan Marianne		Address on File						
Morgan Nicole Southern dba Critical Condition Basic Life Support Training LLC		Address on File						
Morgan Stanley Smith Barney LLC		1300 Thames St			Baltimore	MD	21231	
Morgan, Anisa		Address on File						
Morgan, Catherine		Address on File						
Morgan, Melanie		Address on File						
Moriarty, Amanda		Address on File						
Morita, Ana Claudia		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Morlan, Alexis		Address on File						
Morley Moss Inc		430 S Aston Dr			Sunnyvale	TX	75182	
Morley, Patricia		Address on File						
Morones, Bianca		Address on File						
Moroney, Anne		Address on File						
Morrell, Holly		Address on File						
Morris, Chloe		Address on File						
Morris, Melanie		Address on File						
Morris, Nina		Address on File						
Morris, Sasha		Address on File						
Morris, Sophia		Address on File						
Morrison, Madison		Address on File						
Morrison, Sydney		Address on File						
Morrissette, Raylynn		Address on File						
Morrow Mechanical Enterprises LLC		PO Box 1195			Shiatook	OK	74070	
Morse Kay		Address on File						
Morse, Cheyanne		Address on File						
Morshed, Maksuda		Address on File						
Mosblech, Alice		Address on File						
Moscoso Pacheco, Fatima		Address on File						
Moshtaghi, Ladan		Address on File						
Mosier, Sarah		Address on File						
Mosier, Thomas		Address on File						
Mosier, Victoria		Address on File						
Mosley, Imani		Address on File						
Mosley, Sonia		Address on File						
Mosqueda Lara, Angela		Address on File						
Mosquito Authority Stafford		16 Upton Ln			Stafford	VA	22554	
Moss & Barnett		150 S Fifth St Ste 1200			Minneapolis	MN	55402	
Moss Jazzmine		Address on File						
Moss, Arionna		Address on File						
Moss, Leigh		Address on File						
Mosteller Family Mosteller		Address on File						
Mota, Jessica		Address on File						
Motamarri Venkata Sravani		Address on File						
Mothukuri, Tejaswi		Address on File						
Mott, Tara		Address on File						
Motunrayo Salaam		Address on File						
Motz, Paula		Address on File						
Moulton Niguel Water District		26161 Gordon Rd			Laguna Hills	CA	92653	
Mount, Dominica		Address on File						
Mount, Emily		Address on File						
Mountain West Pest LLC		2241 Grant Ave			Ogden	UT	84401	
Mouritsen, Crispy		Address on File						
Mouzoun, Imane		Address on File						
Mozes, Melissa		Address on File						
Mr Breeze Heating and Cooling		1296 Eisenhower Rd			Leavenworth	KS	66048	
Mr Electric LLC dba Mr Electric of Kansas City		201 S Commercial Ave			Smithville	MO	64089	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Mr Handyman Serving Naples		4707 Enterprise Ave	Ste 7		Naples	FL	34104	
Mr Rooter Plumbing of Portland & Vancouver Gladstone		PO Box 789			Gladstone	OR	97027	
Mri Software LLC		28925 Fountain Pkwy			Solon	OH	44139	
Mrozkowski, Ella		Address on File						
Mrsnik, Susana		Address on File						
Mrsovic, Jugoslava		Address on File						
Msn Sports LLC		20900 NE 30th Ave Ste 200			Aventura	FL	33180	
Mueller, Corinna		Address on File						
Mueller, Macenzy		Address on File						
Muhamed Brifkani		Address on File						
Muhammad Rahamathulla		Address on File						
Muhammad, Jaelynn		Address on File						
Muhammad, Marwa		Address on File						
Muhammad-Johnson, Shahana		Address on File						
Muhleman, Rebecca		Address on File						
Mukherjee, Ananya		Address on File						
Mukherjee, Dipanwita		Address on File						
Mukherjee, Priyanka		Address on File						
Mukul Pal		Address on File						
Muldrow, Della		Address on File						
Muldrow, Nicole		Address on File						
Muller, Renee		Address on File						
Mullier, Shirley		Address on File						
Mullins, Jennifer		Address on File						
Multnomah County Tax Collector		PO Box 2716			Portland	OR	97208-2716	
Munagala, Sunitha		Address on File						
Mundy, Quincee		Address on File						
Munford, Vanessa		Address on File						
Mungamuri, Hannah		Address on File						
Muniz Escobar, Elvia		Address on File						
Muniz Govea, Cinthya		Address on File						
Muniz Martinez, Stephanie		Address on File						
Munns, Samara		Address on File						
Munos Jamie		Address on File						
Munoz Torres, Erika		Address on File						
Munoz, Ana		Address on File						
Munoz, Christina		Address on File						
Munoz, Cynthia		Address on File						
Munoz, Fatima		Address on File						
Munoz, Nicholas		Address on File						
Munoz, Ornella		Address on File						
Munroe, Brittney		Address on File						
Muntasser, Nadine		Address on File						
Murali Valluri		Address on File						
Murcia Quintero, Ivonne B		Address on File						
Murdock, Danielle		Address on File						
Murgo, Katherine		Address on File						
Murgolo Dolores		Address on File						
Murguia, Lori		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Murillo, Adaly		Address on File						
Murillo, Juliza		Address on File						
Murillo, Mariana		Address on File						
Murillo, Marlene		Address on File						
Murnane, Andrea		Address on File						
Murnane, Matthew		Address on File						
Murphy Cordier Casale Axel Plc		4647 N 32nd St Ste 150			Phoenix	AZ	85018	
Murphy Shannon		Address on File						
Murphy, Ayana		Address on File						
Murphy, Boreum		Address on File						
Murphy, Destiny		Address on File						
Murphy, Elizabeth		Address on File						
Murphy, Jessica		Address on File						
Murphy, Sydney		Address on File						
Murphyres LLC		227 W Monroe	Ste 5200		Chicago	IL	60606	
Murray, Grace		Address on File						
Murray, Iva		Address on File						
Murray, Lynzi		Address on File						
Murray, Shawane		Address on File						
Murrell, Jadeiss		Address on File						
Murugan, Devishalini		Address on File						
Murugan, Vishnupriya		Address on File						
Murugesh, Jeevitha		Address on File						
Musa, Khalda		Address on File						
Mustafa, Razan		Address on File						
Muya Hayes		Address on File						
Muzib, Shehrat		Address on File						
Mvp Pest Control		PO Box 70			Mustang	OK	73064	
My Home Clt		2433 The Plz			Charlotte	NC	28205	
Myers, Ashley		Address on File						
Myers, Chazlee		Address on File						
Myers, Elizabeth		Address on File						
Myers, Janet		Address on File						
Myers, Krysta		Address on File						
Myers, Rachel		Address on File						
Myers, Reign		Address on File						
Myriam Barros		Address on File						
Nabial, Katherine		Address on File						
Nabizada, Shakofa		Address on File						
Nadeau, Adam		Address on File						
Nadeau, Burgandy		Address on File						
Nadeem Rimsha		Address on File						
Nadia Whitt		Address on File						
Nadiah Sarsour		Address on File						
Nadima S Khandker		Address on File						
Naeem Mumin		Address on File						
Naelgas, Mikayla		Address on File						
Nafees, Nosheen		Address on File						
Nag Choudhury Dey Riya		Address on File						
Nagarjuna Chamidisetty		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Nagasree Marupudi		Address on File						
Nagel, Gianna		Address on File						
Naico, Kyla		Address on File						
Naidoo, Cassandra		Address on File						
Naik, Binayani		Address on File						
Nair, Dhanashree		Address on File						
Najah, Safia		Address on File						
Najdowski, Sierra		Address on File						
Najeeb Mariam		Address on File						
Najera, Ana Maria		Address on File						
Najib, Maryam		Address on File						
Nakielski, Colette		Address on File						
Nalla, Sahitha		Address on File						
Nallappareddy, Pushpalatha		Address on File						
Namboodiri, Smitha		Address on File						
Namecheap		4600 E Washington St	STE 305		Pheonix	AZ	85034	
Nami, Viviane Baddini Baddini		Address on File						
Nanayakkara, Varuni		Address on File						
Nancy (mom) Valentine		Address on File						
Nancy Cajoux		Address on File						
Nancy J Jones dba Quality Certification Services LLC		Address on File						
Nancy Kaplan		Address on File						
Nanda, Suman		Address on File						
Nandam Atchuta Rama Srilakshmi		Address on File						
Nandimandalam, Sivakumari		Address on File						
Nangle, Emma		Address on File						
Napierajczyk, Aneta		Address on File						
Naples School LLC	Attn Igal Israel	764 NE 206th Terrace			Miami,	FL	33179	
Naples School LLC		764 NE 206 Terrace			Miami	FL	33179	
Naples School, LLC	Attn Igal Israel	764 NE 206th Ter			Miami	FL	33179	
Naples Screen Repair LLC		2466 58th Ave NE			Naples	FL	34120	
Naranjo, Elizabeth		Address on File						
Narasimhan Kaliyamoorthy		Address on File						
Narciso, Nicole		Address on File						
Nardi, Sabrina		Address on File						
Narine, Afisha		Address on File						
Narsiia, Anna		Address on File						
Naruboina, Lakshmi Prasanthi		Address on File						
Narvekar, Bhairavi		Address on File						
Nasco Education LLC dba Nasco		PO Box 737813			Dallas	TX	75373-7813	
Naseer Nabgha		Address on File						
Nash, Cali		Address on File						
Nash, Chloe		Address on File						
Nash, Dominique		Address on File						
Nashville Electric Service		PO Box 305100			Nashville	TN	37230	
Nasir, Latifa		Address on File						
Nasir, Sarah		Address on File						
Nassiry, Freshta		Address on File						
Natalia Cumberbatch		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Natalie Paulino		Address on File						
Natalie Soud		Address on File						
Natalie Sperry		Address on File						
Natalie Van Lenten		Address on File						
Natalino, Lucio		Address on File						
Natalya Kneefel Levchenko		Address on File						
Nataraj, Shanthi		Address on File						
Natascha Schreiegg		Address on File						
Natasha Billawala		Address on File						
Natasha Jain		Address on File						
Natasha Rodrigues		Address on File						
Natasha Velez Walker		Address on File						
Nateco Enterprises LLC dba Same Day Door Service		100 Main St			Pevely	MO	63070	
Nath, Papri		Address on File						
Nathan Drake		Address on File						
Nathan Haggerty		Address on File						
Nathan Hoover		Address on File						
Nathan Sillyman		Address on File						
Nathani, Sonali		Address on File						
Nathaniel B Scholl		Address on File						
Nathaniel Griffen		Address on File						
National Fire & Safety Inc dba Frontier Fire Protection LLC		9430 E 40th Ave			Denver	CO	80238	
National Grid		PO Box 11737			Newark	NJ	07101-4737	
National Security Inc		10410 Main St			Fairfax	VA	22030	
Natu, Shreya		Address on File						
Naturomulch LLC		PO Box 1902			Coppell	TX	75019	
Naum, Danielle		Address on File						
Nauman, Minahil		Address on File						
Nauset Acquisitions Inc		17 Prides Path			Orleans	MA	02653	
Nava, Madison		Address on File						
Nava, Rosalina		Address on File						
Navarrete Jhoselyn		Address on File						
Navarro Bouquet, Mariana		Address on File						
navarro flores, Maria		Address on File						
Navarro, Daniela		Address on File						
Navarro, Erica		Address on File						
Navarro, Maria		Address on File						
Navarro-Tapia, Margarita		Address on File						
Navas, Oriana		Address on File						
Nave, Amanda		Address on File						
Naveena Shanmugam		Address on File						
Navidad, Alejandra		Address on File						
Navitas Credit Corp		PO Box 935204			Atlanta	GA	31193-5204	
NAYELI ROMERO		Address on File						
Nazos, Jordan		Address on File						
Ncs Ucc Services Group		PO Box 24101			Cleveland	OH	44124	
Ndoye, Ndoumbe		Address on File						
Ndzana, Kelsey		Address on File						

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Neal, Alyse		Address on File						
Neal, Jennifer		Address on File						
Neal, Patrick		Address on File						
Necco Security Co Inc		1700 Byberry Rd			Bensalem	PA	19020	
Neeley, Emma		Address on File						
Neeley, Kaia		Address on File						
Neelima, Authoi		Address on File						
Neibert, Mia		Address on File						
Neil Agpaoa		Address on File						
Neill, Tess		Address on File						
Neiman, Ezra		Address on File						
Neises-Bernal, Hailey		Address on File						
Nellie Plummer		Address on File						
Nelnet Business Services		PO Box 30170			Omaha	NE	68103-1270	
Nelsen, Emily		Address on File						
Nelson Roulette, Lori		Address on File						
Nelson, Alaja		Address on File						
Nelson, Aliyah		Address on File						
Nelson, Aniko		Address on File						
Nelson, Friendly		Address on File						
Nelson, Olivia		Address on File						
Nelson-Hernandez, Beth		Address on File						
Nema, Charulata		Address on File						
Nematova, Fozila		Address on File						
Nenakhova, Vitaliia		Address on File						
Nerey, Madison		Address on File						
Nesavich-Hivner, Nicole		Address on File						
Nesbitt, April		Address on File						
Nestar LLC	Attn Scott Millington	1737 Manhattan Ave			Hermosa Beach	CA	90254	
Nestar LLC	Kimberly M J Sims Esq	Palter Law	15443 Knoll Trail Ste 100		Dallas	TX	75248	
NESTAR, LLC	Attn Scott Millington	1737 Manhattan Avenue			Hermosa Beach,	CA	90254	
NESTAR, LLC (d/b/a Nestar III, LLC)	Scott T. Millington	1737 Manhattan Avenue			Hermosa Beach	CA	90254	
Nete, Mahadevi		Address on File						
Neu, Carley		Address on File						
Neugebauer, Annie Belle		Address on File						
Neuwirth-Deutsch, Rainier		Address on File						
Nevarez, Kalyia		Address on File						
Neverdal Pearlina		Address on File						
Neves, Juana		Address on File						
Neves, Summer		Address on File						
New Hampshire Attorney General	Attn Bankruptcy Department	33 Capitol St			Concord	NH	03301	
New Hampshire Dept of Revenue	Attn Legal Bureau	109 Pleasant St Medical & Surgical Building	Governor Hugh Gallen State Office Park		Concord	NH	03301	
New Jersey American Water		PO Box 371331			Pittsburgh	PA	15250-7331	
New Jersey Aquarium Service		Accounts Receivable	22 Norwood Ct		Medford	NJ	08055	
New Jersey Attorney General	Attn Bankruptcy Department	Richard J Hughes Justice Complex	25 Market St	PO Box 080	Trenton	NJ	08625-0080	
New Jersey Division of Taxation	Bankruptcy Unit	3 John Fitch Way	PO Box 245		Trenton	NJ	08695-0245	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
New Mexico Attorney General	Attn Bankruptcy Department	408 Galisteo St	Villagra Building		Santa Fe	NM	87501	
New Mexico Dept of Revenue		10500 Copper Ave NE Ste C			Albuquerque	NM	87123	
New Mexico Taxation and Revenue Department		PO Box 25127			Santa Fe	NM	87504-5127	
New Relic Inc		188 Spear St	Ste 1000		San Francisco	CA	94105	
New York Attorney General	Attn Bankruptcy Department	Office Of The Attorney General	The Capitol 2nd Fl		Albany	NY	12224-0341	
New York Dept of Taxation & Finance	Attn Office of Counsel	Building 9	Wa Harriman Campus		Albany	NY	12227	
New York Dept of Taxation & Finance	Bankruptcy Section	PO Box 5300			Albany	NY	12205-0300	
New York State		Unemployment Insurance	PO Box 4301		Binghamton	NY	13902-4301	
New York State Corporation Tax		Nys Dept Of Taxation & Finance Corp V	PO Box 15163		Albany	NY	12212-5163	
Newcomb, Aniemae		Address on File						
Newell, Leslie		Address on File						
Newman, Christa		Address on File						
Newsela Inc		PO Box 24778			New York	NY	10087-4778	
Newsome, Diamond		Address on File						
Newton Jacquelyn		Address on File						
Newton, Kiera		Address on File						
Newton, Sherry		Address on File						
Nexplore LLC		20241 NE 16th Pl			Miami	FL	33179	
Nexplore LLC dba Nexplore		403 NE 2nd Ave			Hallandale Beach	FL	33009	
Nextiva		PO Box 207330			Dallas	TX	75320-7330	
Ng, Carol		Address on File						
Ngo, Chyra		Address on File						
Nguyen, Chaungoc		Address on File						
Nguyen, Huy		Address on File						
Nguyen, Kristina		Address on File						
Nguyen, Kristy		Address on File						
Nguyen, Nga		Address on File						
Nguyen, Sabina		Address on File						
Nhbp		c o Education Office	1485 Mno Bmadzewen Way		Fulton	MI	49052	
Nia Ikpeiwunna		Address on File						
Niche Com Inc		PO Box 392796			Pittsburgh	PA	15251-9796	
Nicholas Harmon dba Helpful Hands Handyman Service		Address on File						
Nicholas Hooker		Address on File						
Nicholas Jenkins		Address on File						
Nicholas Littman		Address on File						
Nicholas Plugis		Address on File						
Nicholas Walsh		Address on File						
Nicholas, Evan		Address on File						
Nicholson Johnson, Amber		Address on File						
Nicholson- Vincent, Keirsten		Address on File						
Nicholson, Corinthia		Address on File						
Nickel, Jade		Address on File						
Nicki (Yu) Balsley		Address on File						
Nicole Doblin		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Nicole Gandhi		Address on File						
Nicole Jordan-Martin		Address on File						
Nicole Lane		Address on File						
Nicole Minardi		Address on File						
Nicole Spyt James		Address on File						
Nicole Swift		Address on File						
Nicoli, Julia		Address on File						
Nicor Gas		PO Box 5407			Carol Stream	IL	60197-5407	
Nidugondi, Hiranmayee		Address on File						
Niehouse Elizabeth		Address on File						
Nielsen, Alexa		Address on File						
Nielsen, Ipek		Address on File						
Niemiec Julia		Address on File						
Nienhuser, Zachary		Address on File						
Nieto, Veruska		Address on File						
Niewinski, Barbara		Address on File						
Nikanowicz, Dinah Lee		Address on File						
Niki Savva		Address on File						
Nikitas, Irene		Address on File						
Nikoumanesh, Ferdosieh		Address on File						
Nilammurni, Vidya		Address on File						
Niles Paul, Meera		Address on File						
Nilis Art Studio LLC		10105 Whitley Bay Dr			Austin	TX	78717	
Niloufar Ghorbani Sagheslou dba Enzo Event Planner		Address on File						
Nimesh Pandeya	B. Pleasant Law, PLLC	P.O. Box 782593			San Antonio	TX	78278	
Nina Lowrey		Address on File						
Ninoshka Ned		Address on File						
Niraj Patel		Address on File						
Nirmal Achanta		Address on File						
Nisha Sakariya		Address on File						
Nishibun-Pratt, Lauren		Address on File						
Nissen, Lindy		Address on File						
Nitin Kashyap		Address on File						
Nitro		447 Sutter St Ste 405 1015			San Francisco	CA	94108	
Nivava LLC		4848 Grand Gate Way	2458		Frisco	TX	75034	
Nix, Anastasia		Address on File						
Nix, Kailei		Address on File						
Nixon, Miya		Address on File						
Nj Academy of Dance		151 Johanson Ave			Hillsborough	NJ	08844	
Nj Dmahs	c o Nj Department of Human Services	Division Of Medical Assistance and Health Services	PO Box 712		Trenton	NJ	08625-0712	
Nj General Contracting Inc		2 Annes Ct			Sewell	NJ	08080	
Nj Plumbing & Electric LLC		2 Annes Ct			Sewell	NJ	08080	
NM Taxation & Revenue Department	New Mexico Taxation and Revenue Department	PO Box 50129			Albuquerque	NM	87181-0129	
NM Taxation & Revenue Department		PO Box 8575			Albuquerque	NM	87198-8575	
No Tears Learning Inc		806 W Diamond Ave	Ste 230		Gaithersburg	MD	20878	
Noble, Ajia		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Noble, Shelley		Address on File						
Nodar, Gabriela		Address on File						
Noe, Rachel		Address on File						
Noel, Kathryn		Address on File						
Noelle Kramer		Address on File						
Nofsinger, Alex		Address on File						
Nogales, Cheniana		Address on File						
Nogueira de Souza, Camila		Address on File						
Noguera, Sixela		Address on File						
Nolan, Samantha		Address on File						
Nolasco, Vanessa		Address on File						
Nonaliza Arias		Address on File						
Nonna Lagvilava		Address on File						
Nonstop Locksmith		3035 W Montrose			Chicago	IL	60618	
Noone Swathi		Address on File						
Norah Roderick		Address on File						
Norcal Environmental Management Inc		PO Box 1261			Elk Grove	CA	95759	
Nordin, Steve		Address on File						
Nordstrom, Mikel		Address on File						
Noretto, Ned		Address on File						
Norfor, Kasandra		Address on File						
Norgalis, Jennifer		Address on File						
Nori, Lalitha		Address on File						
Noriega Caceres, Daniela		Address on File						
Noriko Gaudreault		Address on File						
Norman J Fargo Trustee of The Janet Fargo Exemption Trust and Labonnevie Ventures LLC		Address on File						
Normans Drapery Cleaners Inc dba Coit Cleaning & Restoration Services of Co		2550 S Tejon St			Englewood	CO	80110	
Norris, Chandler		Address on File						
Norris, Rashana		Address on File						
North Carolina Attorney General	Attn Bankruptcy Department	9001 Mail Service Ctr			Raleigh	NC	27699-9001	
North Carolina Department of Revenue		PO Box 25000			Raleigh	NC	27640-0650	
North Carolina Dept of Revenue	Attention Bankruptcy Unit	PO Box 1168			Raleigh	NC	27602-1168	
North Carolina Dept of Revenue	Attn Bankruptcy Dept	PO Box 25000			Raleigh	NC	27640-0640	
North Shelby County Library		5521 Cahaba Valley Rd			Birmingham	AL	35242	
North Wales Water Authority Nwwa		200 W Walnut St			North Wales	PA	19454-0339	
North, Khylee		Address on File						
Northwest Biofuel LLC		2223 N Randolph Ave			Portland	OR	97227	
Norton, Angel		Address on File						
Notion Labs Inc		2300 Harrison St			San Francisco	CA	94110	
Nour Abdallah		Address on File						
Nourieh Mehdi Abadi, Sheida		Address on File						
Novak, Elyse		Address on File						
Novak, Julie		Address on File						
Novak, Taylor		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Novec		PO Box 34795			Alexandria	VA	22334-0795	
Novoa, Gabriela		Address on File						
Noyce, Varisara		Address on File						
Ntrc Equity Partners LP		Address on File						
Ntrc Equity Partners LP		5900 Balcones Dr Ste 100			Austin	TX	78731	
NTRC Equity Partners, LLC	Yu Capital LLC	169 Madison Ave., #15989			New York	NY	10016	
Ntumba, Grace		Address on File						
Nubia Dominguez		Address on File						
Numan, Pishkush		Address on File						
Nunez Martinez, Ariadna		Address on File						
Nunez Urieta, Patricia		Address on File						
Nunez, Alejandra		Address on File						
Nunez, Demi		Address on File						
Nunez, Jamile		Address on File						
Nunez, Mariana		Address on File						
Nunez, Melanie		Address on File						
Nunez, Monica		Address on File						
Nunn, Alyce		Address on File						
Nurse, Shantal		Address on File						
Nuttle, Holly		Address on File						
Nvb Playground Inc dba Aaa State of Play		10859 E Washington St Ste 100			Indianapolis	IN	46229	
Nvs Properties 14 LLC	Scott A Weisenberg	Fisherbroyles LLP	2516 Waukegan Rd Ste 320		Glenview	IL	60025	
Nvs Properties 14 LLC		227 W Monroe St Ste 5200			Chicago	IL	60606-4500	
Nvs Properties 14 LLC		227 W Monroe Ste 5200			Chicago	IL	60606	
NVS PROPERTIES 14, LLC	Attn Chris Horney	227 West Monroe, Suite 5200			Chicago,	IL	60606	
Nvs Properties 16 LLC	Scott A Weisenberg	Fisherbroyles LLP	203 N Lasalle St Ste 2100		Chicago	IL	60601	
Nvs Properties 16 LLC		227 W Monroe St Ste 5040			Chicago	IL	60606	
NVS PROPERTIES 16, LLC	Attn Chris Horney	227 West Monroe, Suite 5040			Chicago,	IL	60606	
Nvs Properties 17 LLC	Scott A Weisenberg	Fisherbroyles LLP	2516 Waukegan Rd Ste 320		Glenview	IL	60025	
NVS PROPERTIES 17, LLC	Attn Chris Horney	227 West Monroe, Suite 5040			Chicago,	IL	60606	
Nvs Properties 18 LLC	Scott A Weisenberg	Fisherbroyles LLP	2516 Waukegan Rd Ste 320		Glenview	IL	60025	
Nvs Properties 18 LLC		227 W Monroe St	Ste 5200		Chicago	IL	60606	
Nvs Properties 18 LLC		227 W Monroe Ste 5200			Chicago	IL	60606	
NVS PROPERTIES 18, LLC	Attn Chris Horney	227 West Monroe, Suite 5200			Chicago,	IL	60606	
Nvs Properties 19 LLC	Scott A Weisenberg	Fisherbroyles LLP	2516 Waukegan Rd Ste 320		Glenview	IL	60025	
Nvs Properties 19 LLC		227 W Monroe St	Ste 5040		Chicago	IL	60606	
Nvs Properties 19 LLC		227 W Monroe Ste 5200			Chicago	IL	60606	
NVS PROPERTIES 19, LLC	Attn Chris Horney	227 West Monroe, Suite 5040			Chicago	IL	60606	
Nvs Properties 20 LLC	Scott A Weisenberg	Fisherbroyles LLP	2516 Waukegan Rd Ste 320		Glenview	IL	60025	
Nvs Properties 20 LLC		227 W Monroe Ste 5200			Chicago	IL	60606	
NVS PROPERTIES 20, LLC	Attn Chris Horney	227 West Monroe, Suite 5040			Chicago,	IL	60606	
Nvs Properties 21 LLC	Scott A Weisenberg	Fisherbroyles LLP	2516 Waukegan Rd Ste 320		Glenview	IL	60025	

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
NVS PROPERTIES 21, LLC	Attn Chris Horney	227 West Monroe, Suite 5040			Chicago,	IL	60606	
Nvs Properties 22 LLC	Scott A Weisenberg	Fisherbroyles LLP	203 N Lasalle St Ste 2100		Chicago	IL	60601	
Nvs Properties 22 LLC		227 W Monroe St Ste 5040			Chicago	IL	60606	
Nvs Properties 23 LLC	Chris Horney	227 W Monroe Ste 5040			Chicago	IL	60606	
Nvs Properties 23 LLC	Scott A Weisenberg	Fisherbroyles LLP	2516 Waukegan Rd Ste 320		Glenview	IL	60025	
Nvs Properties 23 LLC		227 W Monroe St Ste 5040			Chicago	IL	60606	
Nvs Properties 23 LLC		227 W Monroe Ste 5200			Chicago	IL	60606	
Nvs Properties 24 LLC		227 W Monroe St Ste 5040			Chicago	IL	60606	
NVS PROPERTIES 25 LLC	Attn Chris Horney	227 West Monroe, Suite 5200			Chicago,	IL	60606	
Nvs Properties 25 LLC	Scott A Weisenberg	Fisherbroyles LLP	2516 Waukegan Rd Ste 320		Glenview	IL	60025	
Nvs Properties 25 LLC		227 W Monroe St Ste 5200			Chicago	IL	60606	
Nvs Properties 26 LLC	Scott A Weisenberg	Fisherbroyles LLP	2516 Waukegan Rd Ste 320		Glenview	IL	60025	
Nvs Properties 26 LLC		227 W Monroe St Ste 5200			Chicago	IL	60606	
Nvs Properties 26 LLC		227 W Monroe Ste 5200			Chicago	IL	60606	
NVS PROPERTIES 26, LLC	Attn Chris Horney	227 West Monroe, Suite 5040			Chicago,	IL	60606	
Nvs Properties 28 LLC	Scott A Weisenberg	Fisherbroyles LLP	2516 Waukegan Rd Ste 320		Glenview	IL	60025	
Nvs Properties 28 LLC		227 W Monroe Ste 5200			Chicago	IL	60606	
NVS PROPERTIES 28, LLC	Attn Chris Horney	227 West Monroe, Suite 5040			Chicago,	IL	60606	
NVS PROPERTIES 29	Attn Chris Horney	227 West Monroe, Suite 5040			Chicago,	IL	60606	
Nvs Properties 29 LLC	Scott A Weisenberg	Fisherbroyles LLP	2516 Waukegan Rd Ste 320		Glenview	IL	60025	
Nvs Properties 29 LLC		227 W Monroe Ste 5200			Chicago	IL	60606	
Nvs Properties 30 LLC	Scott A Weisenberg	Fisherbroyles LLP	2516 Waukegan Rd Ste 320		Glenview	IL	60025	
Nvs Properties 30 LLC		227 W Monroe Ste 5200			Chicago	IL	60606	
NVS PROPERTIES 30, LLC	Attn Chris Horney	227 West Monroe, Suite 5040			Chicago,	IL	60606	
Nvs Properties 32 LLC	Scott A Weisenberg	Fisherbroyles LLP	2516 Waukegan Rd Ste 320		Glenview	IL	60025	
Nvs Properties 32 LLC		227 W Monroe St Ste 5200			Chicago	IL	60606	
Nvs Properties 32 LLC		227 W Monroe Ste 5200			Chicago	IL	60606	
NVS PROPERTIES 32, LLC	Attn Chris Horney	227 West Monroe, Suite 5200			Chicago,	IL	60606	
Nvs Properties 33 LLC	Scott A Weisenberg	Fisherbroyles LLP	2516 Waukegan Rd Ste 320		Glenview	IL	60025	
Nvs Properties 33 LLC		227 W Monroe St Ste 5200			Chicago	IL	60606	
Nvs Properties 33 LLC		227 W Monroe Ste 5200			Chicago	IL	60606	
NVS PROPERTIES 33, LLC	Attn Chris Horney	227 West Monroe, Suite 5200			Chicago,	IL	60606	
NVS PROPERTIES III LLC	Attn Chris Horney	227 West Monroe, Suite 5040			Chicago,	IL	60606	
Nvs Properties Iii LLC	Scott A Weisenberg	Selig Law Firm	150 N Riverside Plz Ste 1810		Chicago	IL	60606	
Nvs Properties Iii LLC		227 W Monroe St Ste 5040			Chicago	IL	60606	
NVS PROPERTIES IX LLC	Attn Chris Horney	227 West Monroe, Suite 5040			Chicago,	IL	60606	
Nvs Properties Ix LLC	Scott A Weisenberg	Selig Law Firm	150 N Riverside Plz Ste 1810		Chicago	IL	60606	
Nvs Properties Ix LLC		227 W Monroe St Ste 5040			Chicago	IL	60606	
Nvs Properties V LLC	Chris Horney	227 W Monroe Ste 5040			Chicago	IL	60606	

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Nvs Properties V LLC	Scott A Weisenberg	Fisherbroyles LLP	2516 Waukegan Rd Ste 320		Glenview	IL	60025	
NVS PROPERTIES V LLC	Scott A Weisenberg	Selig Law Firm	150 N Riverside Plz Ste 1810		Chicago	IL	60606	
Nvs Properties V LLC		227 W Monroe St Ste 5040			Chicago	IL	60606	
Nvs Properties V LLC		227 W Monroe Ste 5200			Chicago	IL	60606	
Nvs Properties Vii LLC		227 W Monroe St Ste 5040			Chicago	IL	60606	
NVS PROPERTIES VIII LLC	Attn Chris Horney	227 West Monroe, Suite 5200			Chicago,	IL	60606	
Nvs Properties Viii LLC	Scott A Weisenberg	Fisherbroyles LLP	2516 Waukegan Rd Ste 320		Glenview	IL	60025	
Nvs Properties Viii LLC		227 W Monroe St Ste 5040			Chicago	IL	60606	
Nvs Properties Xi LLC	Chris Horney	227 W Monroe Ste 5040			Chicago	IL	60606	
Nvs Properties Xi LLC	Scott A Weisenberg	Fisherbroyles LLP	2516 Waukegan Rd Ste 320		Glenview	IL	60025	
NVS PROPERTIES XI LLC	Scott A Weisenberg	Selig Law Firm	150 N Riverside Plz Ste 1810		Chicago	IL	60606	
Nvs Properties Xi LLC		227 W Monroe St Ste 5040			Chicago	IL	60606	
Nvs Properties Xi LLC		227 W Monroe Ste 5200			Chicago	IL	60606	
Nvs Properties Xii LLC		227 W Monroe St Ste 5040			Chicago	IL	60606	
Nw Facility Services LLC dba City Wide Facility Solutions of Washington LLC		20415 72nd Ave S Ste 410			Kent	WA	98032-2392	
Nw Natural		PO Box 6017			Portland	OR	97228-6017	
Nwaezeigwe, Adaeze		Address on File						
Nwea		c o Houghton Mifflin Harcourt Publishing Company	14046 Collection Ctr Dr		Chicago	IL	60693	
Nyamsuren, Mandukhai		Address on File						
Nyasha, Tamu		Address on File						
Nyc Department of Finance		PO Box 3933			New York	NY	10008-3933	
Nyc Fire Department		Fire Department Bureau Of Fire Prevention	PO Box 412014		Boston	MA	02241-2014	
Nyc Realty Properties LLC		220 46 73rd Ave			Bayside	NY	11364	
Nyc Water Board		PO Box 11863			Newark	NJ	07101	
Nykaza, Gloria		Address on File						
Nykaza, Nina		Address on File						
Nykaza, Tessa		Address on File						
Nys Enterprises Inc		2133 Gibson Rd			Everett	WA	98204	
NYS OSC		110 State Street			Albany	NY	12236	
O Hill, Tate		Address on File						
Oak Brook Park District	Attn Rachel Jones	1450 Forest Gate Rd			Oak Brook	IL	60523	
Oakland County Water Resource Commissioner		One Public Works Dr Bld 95 W			Waterford	MI	48328-1907	
Oancea Anderson, Emawati		Address on File						
Obando, Yoselin		Address on File						
Obrien, Brandy		Address on File						
Obrien, Carissa		Address on File						
Obrien, Kerry		Address on File						
Obulasetty, Venkata Lakshmi Hyndavi		Address on File						
Ocallaghan, Crystal		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Ocanas, Laura		Address on File						
Ocasio, Angelina		Address on File						
Ocasio, Cathya		Address on File						
Ochman, Courtney		Address on File						
Ochoa, Jessica		Address on File						
Ochoa, Luczai		Address on File						
Ochoa, Soledad		Address on File						
Ocon Hernandez, Aracelly		Address on File						
Oconnell, Alyssa		Address on File						
Oconnor, Rachel		Address on File						
Odair, Lydia		Address on File						
Odaniel, Amanda		Address on File						
Odaniels, Michelle		Address on File						
Odeh, Lina		Address on File						
Odell, Arden		Address on File						
Odonnell, Caroline		Address on File						
Odonnell, Maggie		Address on File						
Odrich, Olivia		Address on File						
Odrisceoil, Kayla		Address on File						
Oeser, Alexandra		Address on File						
Offenberger Judith		Address on File						
Office of Child Care		Unit 22	PO Box 4395		Portland	OR	97208-4395	
Office Solutions		23303 La Palma Ave			Yorba Linda	CA	92887	
Og&E		PO Box 24990			Oklahoma City	OK	73124-0990	
Ogar, C Iyaji		Address on File						
Ogrady, Kate		Address on File						
Ogwu, Isioma		Address on File						
Ohara, David		Address on File						
Ohio Attorney General	Attn Bankruptcy Department	50 E Broad St 17th Fl			Columbus	OH	43215	
Ohio Business Gateway	c o Ohio Department of Taxation	4485 Northland Ridge Blvd			Columbus	OH	43229	
Ohio Commercial Do Co dba Ohio Commercial Door		962 Fwy Dr N			Columbus	OH	43229	
Ohio Department of Taxation	Attorney General of the State of Ohio	30 E. Broad St., 14th Floor			Columbus	OH	43215	
Ohio Department of Taxation	Bankruptcy Division	P.O. Box 530			Columbus	OH	43216	
Ohio Department of Taxation		PO Box 16158			Columbus	OH	43216-6158	
Ohio Dept of Taxation	Attn Bankruptcy Division	4485 Northland Ridge Blvd			Columbus	OH	43229	
Ohio Dept of Taxation	Jeff Mcclain Tax Commissioner	4485 Northland Ridge Blvd	Tax Commissioners Office		Columbus	OH	43229	
Ohio Heating & Refrigeration		PO Box 91203			Columbus	OH	43209	
Ojeda, Jacklyn		Address on File						
Okafor Natasha		Address on File						
Okamoto, Hannah		Address on File						
Oklahoma City Education LLC		1100 Jorie Blvd 140			Oak Brook	IL	60523	
Oklahoma County Treasurer		320 Robert S Kerr 307			Oklahoma City	OK	73102	
Oklahoma Natural Gas		PO Box 219296			Kansas City	MO	64121-9296	
Oklahoma Roofing & Sheet Metal LLC		1708 S Lowry St			Oklahoma City	OK	73129	
Oklahoma Tax Commission		PO Box 26860			Oklohoma City	OK	73126-0860	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Oklahoma Turnpike Authority dba Ota Platepay		PO Box 248935			Oklahoma City	OK	73124-8935	
Okolowitz, Rochelle		Address on File						
Okoth, Raphael		Address on File						
Oksana Butler Ritmika Inc dba Creative Movement and Dance		Address on File						
Olalde, Donna		Address on File						
Olasewere, Oluwakemi		Address on File						
Olds, Deja		Address on File						
Oleary, Marissa		Address on File						
Olga Gaudino		Address on File						
Olga Rozinov		Address on File						
Olga Szakal		Address on File						
Olga Tkachyk		Address on File						
Olheiser, Cecilia		Address on File						
Oliinyk, Olesia		Address on File						
Oliva Zoeger, Ariana		Address on File						
Oliva, Bathshua		Address on File						
Olivas, Alba		Address on File						
Olivas, Ixel		Address on File						
Oliveira de Sousa Reis, Dafne Helen		Address on File						
Oliver Ostertag		Address on File						
Oliver Sprinkler Co Inc dba Oliver Fire Protection and Security		501 Feheley Dr			King Of Prussia	PA	19406	
Oliver, Mary		Address on File						
Oliver, Shannon		Address on File						
Olivia (mom) Lagnese		Address on File						
Olivia Lachenauer		Address on File						
Olivier, Jamie		Address on File						
Olivine, Ashley		Address on File						
Olmeda, Veronica		Address on File						
Olmedo, Yessenia		Address on File						
Olson, Kaija		Address on File						
Olson, Sidney		Address on File						
Olvera, Eva		Address on File						
Olvera, Sierra		Address on File						
Omana Trevino, Carmen		Address on File						
Omari Grimes		Address on File						
Omega Fire Protections Inc		9102 Industry Dr Ste F			Manassas Park	VA	20111	
Omer, Sara		Address on File						
Omlie, Maria		Address on File						
Omni Ehmann		Address on File						
Omni Refrigeration Services Inc		2801 Breckenridge Industrial Ct			St Louis	MO	63144	
Omojafor, Anita		Address on File						
Ondrasik, Ivana		Address on File						
Oneal, Briana		Address on File						
Oneal, Valorie		Address on File						
Onedo Natalya		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Onedo, Jessica		Address on File						
Oneil Nicholas		Address on File						
Oneill, Caitlyn		Address on File						
Ong Vinna		Address on File						
Onkar Ghate		Address on File						
Onni Atrium Apartments Limited Partnership	Attn Asset Manager	200 N Lasalle Ste 300			Chicago	IL	60601	
Onni Atrium Apartments LP	Legal Department	Onni Atrium Development LP	1010 Seymour St Ste 200		Vancouver	BC	V6B3M6	Canada
Onni Atrium Apartments LP		1031 S Broadway Ste 400			Los Angeles	CA	90015	
Onni Atrium Development LP	Property Management	1031 S Broadway Ste 400			Los Angeles	CA	90015	
Onni GRAND Limited Partnership	Attn Legal Department	1010 Seymour, Suite 200			Vancouver	BC	V6B 3M6	Canada
Onni Grand LP	Onni Grand Limited Partnership	Onni Properties	200 N Lasalle Street Suite 750		Chicago	IL	60601	
Onni Grand LP	Onni Grand Limited Partnership	Asset Manager	200 N Lasalle Street Suite 750		Chicago	IL	60601	
Onni Grand LP		200 N Lasalle Ste 300			Chicago	IL	60601	
Ontiveros, Jonathan		Address on File						
Oo, Soesoe		Address on File						
Open Source Gallery dba Koko Nyc		257 17th St			Brooklyn	NY	11215	
OpenAI Inc		3180 18th St			San Francisco	CA	94110	
Oppong, Danielle		Address on File						
Optima Center Chicago Ii LLC	Optima Inc	630 Vernon Ave Ste E			Glencoe	IL	60022	
Optima Center Chicago Ii LLC		630 Vernon Ave Ste E			Glencoe	IL	60022	
Optimum		PO Box 70340			Philadelphia	PA	19176-0340	
Optum Rx	c o Optum Inc	1 Optum Cir			Eden Prairie	MN	55344	
Oquinn, Jazmine		Address on File						
Oracle Elevator Holdco Inc dba Elevated Facility Services		PO Box 74008409			Chicago	IL	60674-8409	
Orange & Rockland	Attn Customer Assistance	390 W Route 59			Spring Valley	NY	10977-5300	
Orange County Fire Authority		PO Box 51985			Irvine	CA	92619-1985	
Orange County Fire Protection		137 W Bristol Ln			Orange	CA	92865-2605	
Oravez, Hailey		Address on File						
Orchard Clark LLC	Attn Steven Chmelik	9440 Enterprise Dr			Mokena	IL	60448	
Orchard Lake Forest LLC		4312 La Cadena Cir			Yorba Linda	CA	92886	
Ordo Inc		5275 Longmeadow Rd			Bloomfield Hills	MI	48304	
Ordonez Rivera, Skarleth		Address on File						
Ordway, Taylor		Address on File						
Oregon Attorney General	Attn Bankruptcy Department	1162 Ct St NE			Salem	OR	97301-4096	
Oregon Department of Early Learning and Care		700 Summer St NE 350			Salem	OR	97301	
Oregon Department of Human Services		500 Summer St NE E15			Salem	OR	97301	
Oregon Department of Revenue		PO Box 14950			Salem	OR	97309-0950	
Oregon Department of Revenue		955 Center St NE	PO Box 14725		Salem	OR	97301-2555	
Oregon Department of Revenue		PO Box 14725			Salem	OR	97309	
Oregon Dept of Revenue	Attn Bankruptcy Unit	955 Ctr St NE			Salem	OR	97301-2555	
Orejel, Brissa		Address on File						
Orellana, Jammy		Address on File						
Orellana, Ricardo		Address on File						

Exhibit N
Creditor Matrix
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Organiclife LLC		435 W. Erie St., Suite 104			Chicago	IL	60654	
Orilla, Jada		Address on File						
Orjuela, Jorge		Address on File						
Orkin		7484 Candlewood Rd Ste E			Hanover	MD	21076-3108	
Orkin		PO Box 740005			Cincinnati	OH	45274-0005	
Orkin		514 Progress Dr Ste M			Linthicum Heights	MD	21090-2214	
Orkin Forestville		2790 Kaverton Rd			Forestville	MD	20747-4550	
Orkin Lanham Md		4414 Lottsford Vista Rd			Lanham	MD	20706-4818	
Orkin Tulsa		6550 E 40th St			Tulsa	OK	74145-4517	
Orms, Jodi		Address on File						
Ornelas, Alondra		Address on File						
Ornelas, Brittany		Address on File						
Ornelas, Natalie		Address on File						
Oropallo, Isabel		Address on File						
Oropeza, Patricia		Address on File						
Orozco, Carmen		Address on File						
Orozco, Sara		Address on File						
Orozco, Vittoria		Address on File						
Orr, Caitlyn		Address on File						
Orrego, Vanessa		Address on File						
Orrell, Hannah		Address on File						
Orsinger, Ann		Address on File						
Orta Tepedino, Maria		Address on File						
Ortega, Alyssa		Address on File						
Ortega, Elizabeth		Address on File						
Ortega, Karen		Address on File						
Ortega, Marbel		Address on File						
Ortega, Michelle		Address on File						
Ortega, Renee		Address on File						
Ortega, Zaida		Address on File						
Ortiz Christian		Address on File						
Ortiz Flores, Xiomara		Address on File						
Ortiz Hernandez, Jannet		Address on File						
Ortiz, Alyssa		Address on File						
Ortiz, Cynthia		Address on File						
Ortiz, Ericka		Address on File						
Ortiz, Hannah		Address on File						
Ortiz, Lilliana		Address on File						
Ortiz, Sarah		Address on File						
Ortiz, Selena		Address on File						
Ortiz-Quigley, Maribet		Address on File						
Orzillo, Bruna		Address on File						
Osano Inc A Public Benefit Corporation		Dept 0331	PO Box 120331		Dallas	TX	75312-0331	
Oseguera, Monica		Address on File						
OShee Birkenfield, Moira		Address on File						
Osorio, Luisa		Address on File						
Ostap Mark		Address on File						
Oster, Angelee		Address on File						
Oster, Isabella		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Otis Elevator Company		PO Box 31339 33631 3339			Tampa	FL	33631-3339	
Otis Elevator Company Chicago		PO Box 73579			Chicago	IL	60673-3579	
Otis Elevator Company Dallas		PO Box 730400			Dallas	TX	75373-0400	
Otis Elevator Company Palm Beach Gardens		PO Box 73579			Chicago	IL	60673-3579	
Otoole, Grace		Address on File						
Ouc The Reliable One		PO Box 31329			Tampa	FL	33631-3329	
Outdoor Creations Landscape Services Inc		PO Box 758			Waldorf	MD	20604-0758	
Ovalle, Vanessa		Address on File						
Ovation Services, LLC		PO Box 161472			Atlanta	GA	30321	
Oveis Kassaeian		Address on File						
Overcash, Devyn		Address on File						
Overkamp, Heather		Address on File						
Oviedo, Diana		Address on File						
Ovtcharova, Diliana		Address on File						
Owens, Destiny		Address on File						
Owens, Erin		Address on File						
Owens, Jada		Address on File						
Owens, Karrionna		Address on File						
Owens, Reael		Address on File						
Owens, Rebekah		Address on File						
Ownby, Sydney		Address on File						
Oxley, Michaela		Address on File						
Ozdemir Risa		Address on File						
P W Stephens Environmental Inc		15201 Pipeline Ln			Huntington Beach	CA	92649	
Pabba, Prathibha		Address on File						
Pacas Jr., Milton		Address on File						
Pacelli, Megan		Address on File						
Pacheco, Shi		Address on File						
Pacheco, Yaritzia		Address on File						
Pacific Environmental Education Center		PO Box 2376			Fort Bragg	CA	95437	
Pacific Power		PO Box 26000			Portland	OR	97256-0001	
Paddock, Carolyn		Address on File						
Padilla, Brooke		Address on File						
Padilla, Gennafer		Address on File						
Padilla, Jazmine		Address on File						
Padilla, Nayeli		Address on File						
Padilla, Olivia		Address on File						
Padilla, Patricia		Address on File						
Padilla, Stephanie		Address on File						
Padmanaban, Padmavathi		Address on File						
Padron Hernandez, Yael		Address on File						
Pagaduan Ignacio, Cynthia		Address on File						
Pagan Torres, Mileska		Address on File						
Pagan, Chaunel		Address on File						
Page, Kelly		Address on File						
PagerDuty Inc		600 Townsend St	Ste 200		San Francisco	CA	94103	
Paige Walker		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Palacios Sanchez, Ana		Address on File						
Palacios, Kimberly		Address on File						
Palacios, Mariela		Address on File						
Palacios, Nancy		Address on File						
Palacios, Sandy		Address on File						
Palant, Shany		Address on File						
Palencia, Maria		Address on File						
Paliba Realty Trust	General Counsel Real Estate	Bright Horizons Childrens Centers LLC	2 Wells Ave		Newton	MA	02459	
Paliba Realty Trust	Paul Jaggi	150 Speen St Unit 305			Framingham	MA	01701	
Paliba Realty Trust		Address on File						
Paliba Realty Trust		Address on File						
Palkimas, Minnie		Address on File						
Pallekala, Manju		Address on File						
Palm Beach County		Finance Department	PO Box 3977		West Palm Beach	FL	33402	
Palm Beach County Health Department		State Of Florida Department Of Health	PO Box 29		West Palm Beach	FL	33402	
Palma Parra, Angelli		Address on File						
Palmer Electric Company		875 Jackson Ave			Winter Park	FL	32789	
Palmer, Yahziyl		Address on File						
Palomo, Elena		Address on File						
Pamela Forman		Address on File						
Pamela Nutting		Address on File						
Pan, Pamela		Address on File						
Panati, Sobha		Address on File						
Panchumarthi, Vidyavathi		Address on File						
Panda, Mohua		Address on File						
Pandarattudu shamsuddin, Heena Thabassum		Address on File						
Pandey, Swati		Address on File						
Pandita, Bubita		Address on File						
Pandiyan, Shanmuga priya		Address on File						
Pang, Jamie		Address on File						
Pang, Yue		Address on File						
Pangilinan, Cherry		Address on File						
Paniagua, Joselyn		Address on File						
Pansalin, Synona		Address on File						
Panther-Bruwer, Hester		Address on File						
Pantoja, Larissa		Address on File						
Pantoja, Paloma		Address on File						
Paolinelli, Alexandra		Address on File						
Papin, Taylor		Address on File						
Paplow, Rachelle		Address on File						
Parapoil, Ranima		Address on File						
Pardo Serralde Sofia		Address on File						
Pardue, Arianna		Address on File						
Pardue, Catherine		Address on File						
Paredes, Andrea		Address on File						
Paredes, Daniela		Address on File						
Paredes, Michelle		Address on File						

Exhibit N
Creditor Matrix
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Paredez, Liliana		Address on File						
Parekh, Anuja		Address on File						
Parent, Kara		Address on File						
Parikh, Amita		Address on File						
Paris, Tamia		Address on File						
Parisa Abbasi		Address on File						
Parish, Tanesha		Address on File						
Park, Ji		Address on File						
Park, Yeonsun		Address on File						
Parker Water & Sanitation District		PO Box 5250			Denver	CO	80217-5250	
Parker, Berniqua		Address on File						
Parker, Emily		Address on File						
Parker, Jodi		Address on File						
Parker, Kiambrae		Address on File						
Parker, Megan		Address on File						
Parker, Sky		Address on File						
Parker, Vanessa		Address on File						
Parkland Health Plan	Attn Member Services	PO Box 560307			Dallas	TX	75356-9005	
Parks, Amy		Address on File						
Parks, Victoria		Address on File						
Parminder Kaur, Fnu		Address on File						
Parodi, Lisset		Address on File						
Parois, Agathe		Address on File						
Parras, Lucia		Address on File						
Parsons, Aaron		Address on File						
Parsons, Hannah		Address on File						
Parthenon Plumbing Heating Cooling LLC		807 Bradford Ave			Nashville	TN	37204-2105	
Partner Engineering & Science Inc		Partner Assessment Corporation	PO Box 207428		Dallas	TX	75320-7428	
Parton, Onikah		Address on File						
Parvez, Komal		Address on File						
Pasailiuk, Alina		Address on File						
Pascal, Laura		Address on File						
Paschal Patricia		Address on File						
Pasco, Hans		Address on File						
Pascual Molero, Alba		Address on File						
Pascual, Sherrylou		Address on File						
Pasha, Nuwaira		Address on File						
Pasqualone, Bianca		Address on File						
Pasqualone, Gabriella		Address on File						
Pastorfield, Holly		Address on File						
Patch Reef Title Company Inc Keller Williams Escrow Account		4455 Military Trail Ste 102			Jupiter	FL	33458	
Patel, Ekta		Address on File						
Patel, Eshan		Address on File						
Patel, Kunjalben		Address on File						
Patel, Manisha		Address on File						
Patel, Meenakshi		Address on File						
Patel, Mital		Address on File						

Mailing Document
Creditor Matrix
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Patel, Pratiksha		Address on File						
Patel, Priya		Address on File						
Patel, Reena		Address on File						
Patil, Vandana		Address on File						
Patino, Fabiola		Address on File						
Patra, Sarita		Address on File						
Patria Alexander		Address on File						
Patricia Cervantes dba P&F Services LLC		Address on File						
Patricia Orourke		Address on File						
Patricia Tailford		Address on File						
Patrick Jackson dba Jacksons Yard Care LLC		Address on File						
Patrick Ryan Or Mariana Ryan		Address on File						
Patrick, Diamond		Address on File						
Patriot Electronic Security Inc dba Baldinos Electronic Security Patriot Door and Hardware		7400 Fullerton Rd Ste 100			Springfield	VA	22153	
Patru, Iulia		Address on File						
Patterson, Dominique		Address on File						
Patterson, Dravyn		Address on File						
Patterson, Katherine		Address on File						
Patterson, Lasney		Address on File						
Patterson, Tamaria		Address on File						
Patterson, Valerie		Address on File						
Patterson, Zariyah		Address on File						
Pattnaik Sonali		Address on File						
Paugh, Liane		Address on File						
Paul Dakota		Address on File						
Paul de Derizans, Ingrid		Address on File						
Paul J Khuri Irrevocable Trust		Address on File						
Paul Spranger		Address on File						
Paul, Solena		Address on File						
Paul, Yves		Address on File						
Paula Sullivan		Address on File						
Paula Urban		Address on File						
Pavelec, Lilian		Address on File						
Paveleck, Colleen		Address on File						
Pavelich, Heather		Address on File						
Paveworks LLC		320 London Rd Ste 104			Delaware	OH	43015	
Pavion Corp		4151 Lafayette Ctr Dr Ste 700			Chantilly	VA	20151	
Pawlak, Maelen		Address on File						
Paxton, Ronnie		Address on File						
Payal Chhelavda		Address on File						
Payne, Ariana		Address on File						
Payne, Ivonna		Address on File						
Payne, Kalaya		Address on File						
Payne, Marsha		Address on File						
Payne, Martin		Address on File						
Paynter, Althea		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Paz Gomez, Ana		Address on File						
Paz, Aliana		Address on File						
Paz, Joenny		Address on File						
Paz, Litzaira		Address on File						
Paz, Rina		Address on File						
Paziuk, Tetiana		Address on File						
Pazmino, Vanessa		Address on File						
Pb Parent Holdco LP dba Pye Barker Fire & Safety dba Fire Alarm Services		PO Box 735358			Dallas	TX	75373-5358	
Pc Connection		PO Box 536472			Pittsburgh	PA	15253-5906	
Pda Leasing Inc		PO Box 240907			Charlotte	NC	28224	
Peace, Eurecka		Address on File						
Peacock, Jasmine		Address on File						
Peak Mechanical LLC		9574 Calumet St			Dyer	IN	46311	
Pearl, Emma		Address on File						
Pearlman, Victorielle		Address on File						
Pearsall, Kimberly		Address on File						
Pearson, Ali		Address on File						
Pearson, Desirre		Address on File						
Pearson, Geneka		Address on File						
Pearson, Tristan		Address on File						
Peco		2301 Market St N4 3			Philadelphia	PA	19103-1380	
Pecora, Beatriz		Address on File						
Pecora, Bianca		Address on File						
Pedernales Electric Cooperative Inc		PO Box 1			Johnson City	TX	78636	
Pedregon, Jill		Address on File						
Pedroza, Kelly		Address on File						
Pedroza, Lizet		Address on File						
Peek, Samantha		Address on File						
Peel Lilianne		Address on File						
Peerless Enterprises LLC		200 W River Dr			St Charles	IL	60174	
Peesapati, Lalita Sarvani		Address on File						
Peguero, Hope		Address on File						
Peiker, Erika		Address on File						
Pelcastre, Michelle		Address on File						
Pelegreen, Natalie		Address on File						
Pelkey, Adam		Address on File						
Pellegrino, Emily		Address on File						
Pelletier, Nicole		Address on File						
Pellitteri Waste Systems Inc		7035 Raywood Rd			Madison	WI	53713	
Pena, Brenda		Address on File						
Pena, Maria		Address on File						
Pena, Veronica		Address on File						
Pena, Vicky		Address on File						
Pena, Yuvinska		Address on File						
Penate, Gabriella		Address on File						
Penate, Katherine		Address on File						
Pendyala, Sandya		Address on File						
Peng Schneider		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Penic, Kim		Address on File						
Peninsula Athletics LLC dba Kidokinetics of Peninsula		11021 Bubb Rd			Cupertino	CA	95014	
Pennewell, Kinyana		Address on File						
Pennsylvania Attorney General	Attn Bankruptcy Department	16th Fl Strawberry Square			Harrisburg	PA	17120	
Pennsylvania Dept of Revenue	Bankruptcy Division	Strawberry Square Lobby			Harrisburg	PA	17128-0101	
Pensco T Company LLC Custodian Fbo Mark Erickson Ira		PO Box 173859			Denver	CO	80217	
Peoples Gas		PO Box 1110			Glenview	IL	60025	
Pepco		PO Box 13608			Philadelphia	PA	19101	
Pepco Potomac Electric Power Co		Remittance Processing Ep1804	701 9th St NW		Washington	DC	20001-4572	
Pepper, Ellie		Address on File						
Pepper, Nicole		Address on File						
Pequeno, Kyle		Address on File						
Peraino, Isabel		Address on File						
Perales, Briana		Address on File						
Peralta, Gabriella		Address on File						
Perches, Alondra		Address on File						
Pereda, Carlos		Address on File						
Pereda, Vanessa		Address on File						
Pereira, Andrea		Address on File						
Perera, Dilrukshi		Address on File						
Perera, Shenali		Address on File						
Perez Alonso, Jamie		Address on File						
Perez Cabrera, Ana Laura		Address on File						
Perez Carrillo, Karla		Address on File						
Perez Castro, Andrea Del Carmen		Address on File						
Perez cruz, Adriana		Address on File						
Perez Gutierrez, Andrea		Address on File						
Perez Mancia, Brenda		Address on File						
Perez Orellana, Keily		Address on File						
Perez Teran Sandra		Address on File						
Perez, Catherine		Address on File						
Perez, Favielis		Address on File						
Perez, Gliennathaly		Address on File						
Perez, Hailey		Address on File						
Perez, Karla		Address on File						
Perez, Karla		Address on File						
Perez, Liliana		Address on File						
Perez, Manola		Address on File						
Perez, Margarita		Address on File						
Perez, Melisa		Address on File						
Perez, Monica		Address on File						
Perez, Monica		Address on File						
Perez, Sonia		Address on File						
Perez, Victoria		Address on File						
Perez-Guillen, Adriana		Address on File						
Perezrios, Isabella		Address on File						
Performance Equipment		2526 Manana Rd	Ste 208		Dallas	TX	75220	

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Periyasamy, Bharathi		Address on File						
Perkins, Christine		Address on File						
Perkins, Emma		Address on File						
Perkins, Kellie		Address on File						
Perkins, Leanne		Address on File						
Perla, Kayla		Address on File						
Perla, Saritha		Address on File						
Permanent Ventures Inc dba Telescoped		177 Huntington Ave Ste 1703 66382			Boston	MA	02115-3153	
Pernia, Roselvia		Address on File						
Perrin, Haley		Address on File						
Perrone, Danielle		Address on File						
Perry Woodin		Address on File						
Perry, Amy		Address on File						
Perry, Donaisha		Address on File						
Perry, Jennifer		Address on File						
Pestaina, Kalil		Address on File						
Peter Baas		Address on File						
Peter Chicoine		Address on File						
Peter Dzwilewski		Address on File						
Peter Melnik		Address on File						
Peters, Alexander		Address on File						
Peters, Jean		Address on File						
Peterson Hutton, Danielle		Address on File						
Peterson, Emily		Address on File						
Peterson, Sarah		Address on File						
Peters-Williams, Tianna		Address on File						
Petkovic, Stephanie		Address on File						
Petrescu, Meda		Address on File						
Petrone, Summer		Address on File						
Petrosian, Sara		Address on File						
Pettigrew, Mariya		Address on File						
Pettis, Emily		Address on File						
Pfeiffer, Amber		Address on File						
Pg&E	c o Pg&E Corporation	300 Lakeside Dr			Oakland	CA	94612	
Pga Property Owners Association Inc		c o Lang Management Company Inc	PO Box 620965		Orlando	FL	32862-0965	
Ph Tech Yamhill Community Care	c o Yamhill Community Care	PO Box 5490			Salem	OR	97304	
Pham, Ngoc		Address on File						
Phan Ngoc Quynh		Address on File						
Phangchat, Patty		Address on File						
Phara Nortelus		Address on File						
Phatak, Geetanjali		Address on File						
Phelan, Christopher		Address on File						
Philadelphia Insurance Companies		PO Box 70251			Philadelphia	PA	19176-0251	
Philip Hinton		Address on File						
Philip Oneill		Address on File						
Philippe Bled		Address on File						
PhilipsSchaeffer, Sue Philips-Schaeffer		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Phillip Cook		Address on File						
Phillip Leu		Address on File						
Phillip N Coover		Address on File						
Phillip, Ciarra		Address on File						
Phillip-El, Khefera		Address on File						
Phillips, Alexander		Address on File						
Phillips, Daria		Address on File						
Phillips, Makenna		Address on File						
Phillips, Rachel		Address on File						
Phoebe Carver		Address on File						
Phung Teri		Address on File						
Piasta, Liliia		Address on File						
Piazza Premier Preschool Staffing Agency		360 E 1st St 714			Tustin	CA	92780	
Pichardo, Xiomara		Address on File						
Pickatime		17307 NE 13th Pl			Bellevue	WA	98008	
Pickett, Iyanna		Address on File						
Picon, Alma		Address on File						
Pidburtna, Tetiana		Address on File						
Piedmont Natural Gas		PO Box 1246			Charlotte	NC	28201-1246	
Pieper, Timberlake		Address on File						
Pier, Fealia		Address on File						
Piere, Nikita		Address on File						
Pierre, Esther		Address on File						
Pierson, Sarah		Address on File						
Pietrangolare-Weber, Nicole		Address on File						
Pilarski, Giovanna		Address on File						
Pildes Miranda		Address on File						
Pilier, Milena		Address on File						
Pillai, Archana		Address on File						
Pimentel, Genesis		Address on File						
Pina Gutierrez, Daniela		Address on File						
Pina Partidas, Jacqueline		Address on File						
Pina, Natalie		Address on File						
Pinckney, Segmet		Address on File						
Pinder, Andrea		Address on File						
Pineda Laura		Address on File						
Pineda Vega, Magaly Elizabeth		Address on File						
Pineda, Ameyali		Address on File						
Pinedo Diaz, Azucena		Address on File						
Pinedo Diaz, Mayra		Address on File						
Pink Carolyn		Address on File						
Pinkous, Stephanie		Address on File						
Pinnacle Construction of Wisconsin Inc		S74 W16853 Janesville Rd			Muskego	WI	53150	
Pinon, Ana		Address on File						
Pinzon Suarez, Luz		Address on File						
Pires Costa Rodrigues-Hold, Juliana		Address on File						
Piscitello, Randie		Address on File						
Pishchulina, Polina		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Pitchumani, Rani Aishwarya		Address on File						
Pittson-Pando, Theresa		Address on File						
Pitzer, Marianna		Address on File						
Pjab Inc		175 William F Mcclellan Hwy			East Boston	MA	02128	
Placeres, Jenna		Address on File						
Placke, Emma		Address on File						
Plainsboro Township		641 Plainsboro Rd			Plainsboro	NJ	08536	
Plainsboro Township Tax Collector		641 Plainsboro Rd			Plainsboro	NJ	08536	
Plano Independent School District	c/o Perdue Brandon Fielder et al	1919 S Shiloh Rd Ste 640 LB 40			Garland	TX	75042	
Plano, Kaleigh		Address on File						
Plansource		PO Box 932330			Atlanta	GA	31193-2330	
Plantoys Inc		1341 N Market Blvd Ste 200			Sacramento	CA	95834	
Plaskovicka, Marina		Address on File						
Plaza Pointe Owners Association		c o Asset Management Group	6320 Lamar Ave Ste 107		Overland Park	KS	66202	
Pleasant Valley Floors LLC		1420 Shepard Dr	Ste B 4		Sterling	VA	20164	
Plotkin, Helen		Address on File						
Pluas, Danyela		Address on File						
Plumbing Services LLC dba Sam Jolleys Plumbing		Address on File						
Plumhoff, Alexandria		Address on File						
Plumhoff, Julie		Address on File						
Po, Dawnetta		Address on File						
Pober, Kelsey		Address on File						
Pocatello Valley Montessori School		PO Box 4026			Pocatello	ID	83025	
Poch, Gregory		Address on File						
Poch, Michelle		Address on File						
Poe, Cassandra		Address on File						
Poindexter, Maria		Address on File						
Point Monitor Corporation		5863 Lakeview Blvd Ste 100			Lake Oswego	OR	97035	
Pointer-Jones, Aneysa		Address on File						
Poli, Francesca		Address on File						
Polidore, Auanna		Address on File						
Poljak, Elmedina		Address on File						
Pollard, Kristina		Address on File						
Pollock, Jenna		Address on File						
Poltronieri, Sophia		Address on File						
Polwaththe Ranaweera, Harshani		Address on File						
Pompe, Emma		Address on File						
Ponce, Carla		Address on File						
Ponce, Ivette		Address on File						
Ponce, Kimberly		Address on File						
Ponce, Nelia		Address on File						
Ponce, Reyna		Address on File						
Ponder, Molleigha		Address on File						
Ponting, Leah		Address on File						
Poornima Merchetty		Address on File						
Pope, Aisley		Address on File						
Pope, Bridget		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Pope, Dominique		Address on File						
Porche, Taylor		Address on File						
Poremba, Amanda		Address on File						
Porfilio, Alexis		Address on File						
Porras, Marissa		Address on File						
Port, Madeline		Address on File						
Porteous, Savannah		Address on File						
Porter, Jaclyn		Address on File						
Porter, Jasmin		Address on File						
Porter, Katarina		Address on File						
Porter, Rosemary		Address on File						
Portillo Duron, Johanna		Address on File						
Portillo, Gabriela		Address on File						
Portland General Electric		PO Box 4438			Portland	OR	97208-4438	
Posada, Andrea		Address on File						
Posada, Veronica		Address on File						
Post Mackenzie		Address on File						
PostHog Inc		2261 Market St	Suit 4008		San Francisco	CA	94114	
Posthuma, Faith		Address on File						
Pothakamuri, Lakshmi Keerthi		Address on File						
Potkah, Irene		Address on File						
Poto, Emilia		Address on File						
Potsiadlo, Shannon		Address on File						
Potterton, Karolina		Address on File						
Pottola, Soumya		Address on File						
Potts, Andrea		Address on File						
Poudel, Arpana		Address on File						
Poudel, Sanjika		Address on File						
Poulsen, Christina		Address on File						
Poush, Abigail		Address on File						
Powell, Aaliyah		Address on File						
Powell, Ivilla		Address on File						
Powell, Sarah		Address on File						
Powers Control Systems Inc dba Powered Control Systems Inc		770 E 9000 S Ste B			Sandy	UT	84094	
Powers, Ekaterina		Address on File						
Powers, Joseph		Address on File						
Powers, Margaret		Address on File						
Prabhakara Gunnam		Address on File						
Prabhakara, Harini		Address on File						
Prachi Phatak		Address on File						
Pradeep Reddy Mandad		Address on File						
Prado, Guadalupe		Address on File						
Prado, Mayra		Address on File						
Prairie, Jennifer		Address on File						
Prajapati Meenu		Address on File						
Pramod Ramarao		Address on File						
Pranesh Jayaraj		Address on File						
Prashmi Khanna		Address on File						
Pratihari, Subhalaxmi		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Pratt, Amanda		Address on File						
Pray Walker Pc		21 N Greenwood Ave			Tulsa	OK	74120	
Preciado, Cynthia		Address on File						
Preciado, Rebecca		Address on File						
Preethi Prathapan		Address on File						
Preeti Manchanda		Address on File						
Preferred Pest Pros LLC		45591 Dulles Eastern Plz	Ste 132		Sterling	VA	20166	
Premchandran, Jessy		Address on File						
Prepared Montessorian TT LLC		1321 Upland Dr. PMB 9105			Houston	TX	77043	
Prerakkumar Patel		Address on File						
Prerna Ganjoo		Address on File						
Prestegui, Joanna		Address on File						
Prestige Worldwide Inc dba Vanguard Cleaning Systems of The Southern Valley		5301 Office Park Dr Ste 220			Bakersfield	CA	93309	
Price, Kayla		Address on File						
Pride Disposal		PO Box 820			Sherwood	OR	97140	
Priebe, Christian		Address on File						
Priest, Svenja		Address on File						
Prieto Castillo, Clara		Address on File						
Primeaux, Lisa		Address on File						
Prince Philip		Address on File						
Prince William County		Taxpayer Services	PO Box 70519		Philadelphia	PA	19176-0519	
Princeton Child Development Institute		300 Cold Soil Rd			Princeton	NJ	08540	
Printful Inc		11025 Westlake Dr			Charlotte	NC	28273	
Pristine Roofing		PO Box 145			Hanford	CA	93232	
Pritchard, Makenzie		Address on File						
Pritchett, Teresa		Address on File						
Pritts Painting Company		6644 Winesap Pl			Westerville	OH	43082	
Priya Shah		Address on File						
Priyanka Harikrishnan		Address on File						
Priyanka Sabapathy		Address on File						
Pro Tech Roofing A S LLC		5305 NE 121st Ave Unit 413			Vancouver	WA	98682	
Prochaska, Bridget		Address on File						
Prodes, Nichole		Address on File						
Prodigy Hvac LLC		2718 Virginia Cir			Denton	TX	76209	
Professional Sports Publications		303 Merrick Rd	Ste 200		Lynbrook	NY	11563	
Proffitt, Jerrica		Address on File						
Proliants Investment LLC	Attn Lucas Lequerica	1615 Ferdinand St			Coral Gables	FL	33134	
Proliants Investment LLC	Ramon E Rasco Esq	Rasco Klock Perez & Nieto Pl	2555 Ponce De Leon Blvd Sute 600		Coral Gables	FL	33134	
Proliants Investment LLC		1615 Ferdinand St			Coral Gables	FL	33134	
Proliants Investment, LLC	Attn Lucas Lequerica	1615 Ferdinand St			Coral Gables,	FL	33134	
Pronske, Christine		Address on File						
Property One Intl Inc		4377 N Pine Island Rd			Sunrise	FL	33351	
Prospera Trust A Prospera Zede Statutory Trust		c o Nick Dranias Law & Policy Analysis LLC	3145 E Chandler Blvd Ste 110		Phoenix	AZ	85048	
Prosperity Road LLC	c o Laurence N Asseraf	425 Fifth Ave Apt 64B			New York	NY	10016	
Provin, Angela		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Provins, Dolores		Address on File						
Prudential	c o Prudential Financial Inc	751 Broad St			Newark	NJ	07102	
Prudential Electric Inc		23121 La Cadena Dr H			Laguna Hills	CA	92653	
Prusek, Crystal		Address on File						
Pruzansky Plumbing Heating and A C Inc		364 Oak St			Passaic	NJ	07055	
Prybeck, Samantha		Address on File						
Pse&G Co		PO Box 14444			New Brunswick	NJ	08906-4444	
Public Water Supply District No 2		Of St Charles County Lockbox	PO Box 956034		St Louis	MO	63195-6034	
Puello, Carrie		Address on File						
Puerling, Brian		Address on File						
Puerto Aguilera, Meiry		Address on File						
Puget Sound Energy		PO Box 91269			Bellevue	WA	98009-9269	
Puget Sound Regional Fire Authority		20811 84th Ave S Ste 110			Kent	WA	98032	
Pugh, Liza		Address on File						
Pujitha Madamanchi		Address on File						
Pujols, Olivia		Address on File						
Pulido, Tabatha		Address on File						
Pulimamidy, Pragathi		Address on File						
Pullen, Kecia		Address on File						
Pulley, Kayla		Address on File						
Pulliam, Cyenne		Address on File						
Pumphrey, Erin		Address on File						
Puneet Singh		Address on File						
Punnoose, Shona		Address on File						
Purcellville Building LLC and Syed Noor Zaman & Khalida Zaman		Address on File						
Purcellville Building LLC and Syed Noor Zaman and Khalida Zaman	Attn Hasan M Ibrahim	c o Tri Borough Management	1509 Dodona Terrace Ste 205		Leesburg	VA	20175	
Pure Elite Soccer Academy LLC dba Pesa Pesa Kids		464 Ridgedale Ave			East Hanover	NJ	07936	
Pure Health Solutions Inc Lease Services		PO Box 5066			Hartford	CT	06102-5066	
Pure Tempe Partnership	Attn Michael Pure	1566 Oak Ave			Evanston	IL	60201	
Pure Tempe Partnership	Attn Michael Pure	c/o Pure Family Tempe Partnership	232 Deerfield Road		Deerfield,	IL	60015	
Pure Tempe Partnership		232 Deerfield Rd			Deerfield	IL	60015	
Pure Water Partners LLC		PO Box 24445			Seattle	WA	98124-0445	
Purefun Inc		401 Industrial Park Dr			Lawrenceville	GA	30046	
Purham, Krystan		Address on File						
Purushotham, Anitha		Address on File						
Puspitasari, Ita		Address on File						
Puthenveetil Ashtadikpalakan, Anju		Address on File						
Puthran, Pooja		Address on File						
Putnam, Chad		Address on File						
Pye Barker Fire & Safety LLC dba Naples Fire Protection		28741 S Diesel Dr			Bonita Springs	FL	34135	
Pyle, Madison		Address on File						
Pymento, Valerie		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Pyrotection Specialists Inc		25570 Rye Canyon Rd E			Valencia	CA	91355	
Pyszkova, Kamila		Address on File						
Qadri, Nasreen		Address on File						
Qadriyyah Abdullah Bey		Address on File						
Qamar, Shabina		Address on File						
Qazi, Usha		Address on File						
Qinqin Zheng		Address on File						
Qiting Qi		Address on File						
Qua Ser Inc		1590 N Roberts Rd NW	Ste 305		Kennesaw	GA	30144	
Quality Assurance Engineering Inc dba Consolidated Engineering Laboratories		2001 Crow Canyon Rd Ste 200			San Ramon	CA	94583	
Quan Shan Shan		Address on File						
Quaranto, Adriana		Address on File						
Quark Enterprises dba Sprout Kids		PO Box 1123			Provo	UT	84603	
Quattro Goodyear LLC		1100 Jorie Blvd 140			Oak Brook	IL	60523	
Quattro Halsey LLC		c o Quattro Development	1100 Jorie Blvd Ste 140		Oak Brook	IL	60523	
Quattro Madison LLC		1100 Jorie Blvd	Ste 140		Oak Brook	IL	60523	
Quattro Menomonee Falls LLC	Phillip N Coover	Ice Miller LLP	200 W Madison Ste 3500		Chicago	IL	60606	
Quattro Menomonee Falls LLC		1100 Jorie Blvd 140			Oak Brook	IL	60523	
Quattro Menomonee, LLC	Attn Rob Walters	1100 Jorie Blvd., Suite 140			Oak Brook,	IL	60523	
QUATTRO MENOMONEE, LLC	McGuireWoods LLP	Dairanetta Spain	845 Texas Ave		Houston	TX	77002	
QUATTRO MENOMONEE, LLC	McGuireWoods LLP	Demetra Liggins	Texas Tower	845 Texas Ave., Suite 2400	Houston	TX	77002-2904	
Quattro Menomonee, LLC	Quattro Development, L.L.C.	Robert C. Walters	1100 Jorie Blvd, Suite 140		Oak Brook	IL	60523	
Quattro Pewaukee LLC	Phillip N Coover	Ice Miller LLP	200 W Madison Ste 3500		Chicago	IL	60606	
Quattro Pewaukee LLC		1100 Jorie Blvd Ste 140			Oak Brook	IL	60523	
Quattro Pewaukee, LLC	Attn Rob Walters	1100 Jorie Blvd., Suite 140			Oak Brook,	IL	60523	
Quattro Pewaukee, LLC	Quattro Development, L.L.C.	Robert C. Walters	1100 Jorie Blvd, Suite 140		Oak Brook	IL	60523	
Quattro Richmond LLC	Attn Rob Walters	1100 Jorie Blvd Ste 140			Oak Brook	IL	60523	
Quattro Richmond LLC	John R Garibaldi Esq	Garibaldi Law Firm	Two Embarcadero Ctr Ste 1440		San Francisco	CA	94111	
Quattro Richmond LLC	Quattro Development LLC	1100 Jorie Blvd Ste 140			Oak Brook	IL	60523	
Quattro Richmond LLC	Quattro Development, L.L.C.	Robert C. Walters	1100 Jorie Blvd, Suite 140		Oak Brook	IL	60523	
Quattro Richmond LLC		1100 Jorie Blvd 140			Oak Brook	IL	60523	
Quattro San Rafael LLC	Attn Rob Walters	1100 Jorie Blvd Ste 140			Oak Brook	IL	60523	
Quattro San Rafael LLC	John R Garibaldi Esq	Garibaldi Law Firm	Two Embarcadero Ctr Ste 1440		San Francisco	CA	94111	
Quattro San Ramon LLC		1100 Jorie Blvd 140			Oak Brook	IL	60523	
Quattro Thornton LLC		1100 Jorie Blvd 140			Oak Brook	IL	60523	
Quattro Twin Lakes LLC		1100 Jorie Blvd 140			Oak Brook	IL	60523	
Quattro Wheaton LLC	Phillip N Coover	Ice Miller LLP	200 W Madison Ste 3500		Chicago	IL	60606	
Quattro Wheaton, LLC	Attn Rob Walters	1100 Jorie Blvd., Suite 140			Oak Brook,	IL	60523	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Queen City Disposal Waste Connection		PO Box 535233			Pittsburgh	PA	15253-5233	
Queen Gardens Realty LLC	Ira Schwartz	220 46 73rd Ave			Bayside	NY	11364	
Queens Gardens Realty LLC		220 46 73rd Ave			Bayside	NY	11364	
Queisser, Anna		Address on File						
Quench USA Inc		PO Box 735777			Dallas	TX	75373-5777	
Quest Media & Supplies Inc dba Quest Technology Management		PO Box 8259			Pasadena	CA	91109-8259	
Quetot, Claudia		Address on File						
Quezada, Janiel		Address on File						
Quezada, Xiomara		Address on File						
Quijano, Camila		Address on File						
Quijano, Rachel		Address on File						
Quiles, Gabriella		Address on File						
Quillan Natalie		Address on File						
Quillan, Adrianna		Address on File						
Quiller, Esperanza		Address on File						
Quino, Claudia		Address on File						
Quintana, Miranda		Address on File						
Quintana, Susan		Address on File						
Quintanilla, Andrea		Address on File						
Quintanilla, Ashley		Address on File						
Quintero Moran, Adela		Address on File						
Quintero Moura, Betania		Address on File						
Quintero Ramirez, Luisa		Address on File						
Quintero, Barbara		Address on File						
Quintin Alonzo		Address on File						
Quirk, Allison		Address on File						
Quirk, Ana		Address on File						
Quiroz Lili		Address on File						
Qureshi, Nida		Address on File						
Qureshi, Tayeba		Address on File						
Qwest Corporation dba Centurylink	Centurylink Communications-Bankruptcy	220 N 5th St			Bismarck	ND	58501	
R B Allen Co Inc		131 Lafayette Rd PO Box 770			North Hampton	NH	03862	
R Dhingra, Ashwin		Address on File						
R Minguell Inc		591 SW 112 Ave			Plantation	FL	33325	
R&L Professional Cleaning LLC		14234 Holly Springs Dr			Huntersville	NC	28078	
R&P Alpharetta Ga LLC		3925 Old Lee Hwy Ste 51A			Fairfax	VA	22030	
R.S.	Tal Simon	6345 Cragie Hill Ct			Dublin	OH	43017	
Rachael Johnson		Address on File						
Rachel Ardinger		Address on File						
Rachel Dunn		Address on File						
Rachel Erickson		Address on File						
Rachel Knapp		Address on File						
Rachel Lee		Address on File						
Rachel Mathews		Address on File						
Rachel Phelps		Address on File						
Rachel Youst		Address on File						

Exhibit N
Creditor Matrix
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Radius Global Solutions LLC		7505 Metro Blvd, Suite 400 - 01			Edina	MN	55439	
Radius Global Solutions LLC		PO Box 390908			Minneapolis	MN	55439-0908	
Rado, Grace		Address on File						
Radon Detection Specialists		825 N Cass Ave Ste 310			Westmont	IL	60559	
Raggette Denise		Address on File						
Ragsdale Danielle		Address on File						
Ragsdale, Rachel		Address on File						
Rahbar, Hossein		Address on File						
Rahman Farzana		Address on File						
Rahman Nausheen		Address on File						
Rahman, Fida		Address on File						
Rahul Abhyankar		Address on File						
Rahul Sharma		Address on File						
Rai, Ana		Address on File						
Raiesfirooz, Bita		Address on File						
Rainwater, Alyssa		Address on File						
Raj Matroja		Address on File						
Rajabi, Fatima		Address on File						
Rajabi, Mohammad		Address on File						
Rajan, Chitradeepa		Address on File						
Rajashekar Sudula Venkata		Address on File						
Raje, Nishtha		Address on File						
Rajendran, Indumathi		Address on File						
Rajendran, Keerthika		Address on File						
Rajendran, Rohini		Address on File						
Rajendran, Suriya		Address on File						
Rajesh Panchal		Address on File						
Rajesh, Preetha		Address on File						
Rajesh, Preetha		Address on File						
Rajkumar, Gnana Subha		Address on File						
Rajoria, Sarika		Address on File						
Rajvanshy, Deepika		Address on File						
Rakesh Thiparthi		Address on File						
Ram Chandran, Tanvi		Address on File						
Ram Mechanical Services LLC		258 S Westgate Dr			Carol Stream	IL	60188	
Ramachandran, Iyshwarya		Address on File						
Ramaekers, Zoe		Address on File						
Ramakrishnan Anitha		Address on File						
Raman, Suriya		Address on File						
Ramandeep Girn		Address on File						
Ramasamy Balaji, Ganthi Gayathri		Address on File						
Ramasamy Govindasamy, Ramyasudha		Address on File						
Ramboll US Consulting Inc		PO Box 829681			Philadelphia	PA	19182-9681	
Ramelli, Michelle		Address on File						
Ramesh Gondi		Address on File						
Ramesh kumar, Savithree		Address on File						
Ramesh, Gayathri		Address on File						
Ramesh, Shruthi		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Ramey, Gabrielle		Address on File						
Ramia, Angela		Address on File						
Ramirez Arellano, Naidelyn		Address on File						
Ramirez Erika		Address on File						
Ramirez Etanislao, Laura		Address on File						
Ramirez IV, Juan		Address on File						
Ramirez Mariesa		Address on File						
Ramirez Rodriguez, Estefania		Address on File						
Ramirez Salmen, Delfina		Address on File						
Ramirez, Angela		Address on File						
Ramirez, Ariana		Address on File						
Ramirez, Brianna		Address on File						
Ramirez, Christian		Address on File						
Ramirez, Christina		Address on File						
Ramirez, Diana		Address on File						
Ramirez, Dora		Address on File						
Ramirez, Emily		Address on File						
Ramirez, Emma		Address on File						
Ramirez, Jocelyn		Address on File						
Ramirez, Kaitlyn		Address on File						
Ramirez, Maria Adela		Address on File						
Ramirez, Maria Angelica		Address on File						
Ramirez, Melanie		Address on File						
Ramirez, Natasha		Address on File						
Ramirez, Natasha		Address on File						
Ramirez, Pamela		Address on File						
Ramirez, Silvia		Address on File						
Ramirez, Valeria		Address on File						
Ramirez, Valerie		Address on File						
Ramirez, Viviana		Address on File						
Ramirez, Xotchill		Address on File						
Ramirez, Yamiletth		Address on File						
Ramirez-Angel, Vaneza		Address on File						
Ramirez-Rocha, Triana		Address on File						
Ramon E Rasco Esq		Address on File						
Ramon Garza		Address on File						
Ramos Heggendorn Oliveira, Nathalia		Address on File						
Ramos Santiago, Leiza		Address on File						
Ramos, Ria Loraine		Address on File						
Ramos, Shellane		Address on File						
Ramsey County		PO Box 64097			Saint Paul	MN	55164-0097	
Ramsey, Jaydyn		Address on File						
Ramsey, Kristen		Address on File						
Ramsey, Maci		Address on File						
Ramu Chundu		Address on File						
Ramya Kollipara		Address on File						
Rana, Amanda		Address on File						
Randolph, Nijah		Address on File						
Ranft, Jane		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Rangel, Alicia		Address on File						
Rangel, Gladys		Address on File						
Rangnow Industries dba Mr Mow It All		52 Tuscan Way Ste 202 310			St Augustine	FL	32092	
Ransi, Dipika		Address on File						
Raparla, Rani		Address on File						
Rapien, Dora		Address on File						
Rapier, Lissette		Address on File						
Rapp, Leeann		Address on File						
Rappoport, Elisha		Address on File						
Rasagya Kabra		Address on File						
Rashad Grimes		Address on File						
Rashid, Maryam		Address on File						
Rashida Anwer, Hadiya		Address on File						
Rashwan, Maha		Address on File						
Rasmussen, Melissa		Address on File						
Rasor, Danielle		Address on File						
Rathinavel, Eswari		Address on File						
Rathnayaka Mudiyanselage, Dinuka		Address on File						
Ratliff, Jennifer		Address on File						
Rauch, Sabine		Address on File						
Raudenbush, Jenna		Address on File						
Rautray, Saurabhi		Address on File						
Ravenswood Properties Inc		755 Hemenway St			Marlborough	MA	01752	
RAVI SAMANTHAPUDI		Address on File						
Rawat, Barkha		Address on File						
Ray, Jessica		Address on File						
Ray, Lisa		Address on File						
Ray, Samantha		Address on File						
Ray, Victoria		Address on File						
Ray, Victoria		Address on File						
Raymond Munoz		Address on File						
Raymond, Alejandra		Address on File						
Raza, Tajwar		Address on File						
Rb Systems Inc dba Earth Air Systems		30466 Colina Verde St			Temecula	CA	92592	
Rcn		PO Box 11816			Newark	NJ	07101-8116	
Ready Refresh		PO Box 856680			Louisville	KY	40285-6680	
Ready Refresh		PO Box 856192			Louisville	KY	40285-6192	
Real Asset Management Inc		711 NE 1st St Ste 102			Battle Ground	WA	98604	
Realbuto, William		Address on File						
Realpage Utility Management		PO Box 6436			Carol Stream	IL	60197	
Rebecca Andrusiak		Address on File						
Rebecca Dear		Address on File						
Rebecca Dear		Address on File						
Rebecca Faulkner		Address on File						
Rebecca Girn		Address on File						
Rebecca Girn		Address on File						
Rebecca Harris		Address on File						
Rebecca Hendges		Address on File						

Creditor Matrix

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Rebecca Henrickson		Address on File						
Rebecca Mccartney		Address on File						
Rebecca Mcnally		Address on File						
Rebecca Pasch-Benning		Address on File						
Rebecca Plourde		Address on File						
Reclaim Construction LLC		1461 Lemay			Carrollton	TX	75007	
Recology Golden Gate		250 Executive Park Blvd Ste 2100			San Francisco	CA	94107	
Red Arrow Investments LLC	John Silk	306 N W El Norte Pkwy 4			Escondido	CA	92026	
Red Arrow Investments LLC	Rothschild, Barry Myers LLP	John SIlk	150 South Wacker Drive, Suite 3025		Chicago	IL	60606	
Red Arrow Investments, LLC		306-N West El Norte Pkwy., No 4			Escondido,	CA	92026	
Red Hill General Store Inc		1035 Sylvatus Hwy			Hillsville	VA	24343	
Redcheck Pest Solutions LLC		6029 Caledonia St			Raleigh	NC	27609	
Reddam, Sri Harshini		Address on File						
Reddick, Doretha		Address on File						
Reddy, Swapna		Address on File						
Redmond, Taylor		Address on File						
Redwave Security Inc		1510 W Whittier Blvd	275		La Habra	CA	90631	
Ree, Phoebe		Address on File						
Reed, Cortney		Address on File						
Reed, Courtney		Address on File						
Reed, Flora		Address on File						
Reed, Hadley		Address on File						
Reed, Krista		Address on File						
Reed, Nicole		Address on File						
Reed, Rilea		Address on File						
Reed, Victoria		Address on File						
Reeder, Danielle		Address on File						
Reef, Maria		Address on File						
Reeve, Bronwyn		Address on File						
Reeves, Aysa		Address on File						
Reeves, Denysha		Address on File						
Regina Clemente Gould		Address on File						
Rehmani, Imran		Address on File						
Reick, Alana		Address on File						
Reilly, Hailee		Address on File						
Reilly, Iryna		Address on File						
Reinfree LLC dba Premier Cleaning Services		PO Box 3963			Ogden	UT	84409	
Reinhart Boerner Van Deuren S C		N16w23250 Stone Ridge Dr Ste One			Waukesha	WI	53188	
Reinhold, Randi		Address on File						
Reissig, Smith		Address on File						
Reiter, Jacob		Address on File						
Reitman, Kate		Address on File						
Rekstis, Kimberly		Address on File						
Reliant Energy		PO Box 3765			Houston	TX	77253-3765	
Ren Lou		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Ren, Natalie		Address on File						
Renata Isabel Lean Moctezuma		Address on File						
Renbarger-Dewulf, Allison		Address on File						
Rendeiro, Charlotte		Address on File						
Render, Charlie		Address on File						
Rendon, Hailey		Address on File						
Rene, Ruth		Address on File						
Renetta Lemaster		Address on File						
Rentas Torres, Juliana		Address on File						
Rentokil North America Inc dba Bug Out		PO Box 740608			Cincinnati	OH	45274-0608	
Rentokil North America Inc dba Ehrlich		PO Box 740608			Cincinnati	OH	45274-0608	
Rentokil North America Inc dba Presto X		Address on File						
Repc LLC dba Kidokinetics Charlotte		3200 Sweetbay Magnolia Dr			Marietta	GA	30062	
Replogle, Emma		Address on File						
Republic Services		PO Box 9001099			Louisville	KY	40290-1099	
Rescue Plumbing Inc		1137 W Webster Ave B			Chicago	IL	60614	
Resendiz Giselle		Address on File						
Resmini, Anita		Address on File						
Respire LLC dba Advantaclean of North Central Indiana		17437 Carey Rd Ste 196			Westfield	IN	46074	
Responsetech Inc		11821 Parkland Dr Ste 304			Rockville	MD	20852	
Retail Protective Service LLC		540 NW 165th St Rd	Ste 305D		Miami	FL	33169	
Retail Sites LLC		1000 Lenola Rd	Building 2 Ste 100		Maple Shade	NJ	08052	
Reuben Junius & Rose LLP	Attn Sheryl Reuben	One Bush St Ste 600			San Francisco	CA	94104	
Revelo, Kimberly		Address on File						
Revels, Timothy		Address on File						
Reverente, Caithlyn Kara		Address on File						
Revuri, Sai Sudha		Address on File						
Reyes Alegre		Address on File						
Reyes Casadiego, Gabriela		Address on File						
Reyes Hernandez, Connie		Address on File						
Reyes Rodriguez, Adriana		Address on File						
Reyes, Adriana		Address on File						
Reyes, Alleigha		Address on File						
Reyes, Amaya Grace		Address on File						
Reyes, Apolonia		Address on File						
Reyes, Aracely		Address on File						
Reyes, Ashley		Address on File						
Reyes, Catherin		Address on File						
Reyes, Cristal		Address on File						
Reyes, Denise		Address on File						
Reyes, Elizabeth		Address on File						
Reyes, Janeth		Address on File						
Reyes, Maria		Address on File						
Reyes, Martha		Address on File						
Reyes, Rocio		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Reyna Chavez, Luisa		Address on File						
Reyna, Jodie		Address on File						
Reynolds, Brittany		Address on File						
Reynolds, Diana		Address on File						
Reynolds, Madelaine		Address on File						
Reynolds, Tracey		Address on File						
Reynolds, Wendy		Address on File						
Rezvani, Donya		Address on File						
Rezzio Temoche, Maria Del Pilar		Address on File						
Rhea, Kathryn		Address on File						
Rhee, Kyu		Address on File						
Rhode Island Attorney General	Attn Bankruptcy Department	150 S Main St			Providence	RI	02903	
Rhode Island Division of Taxation		One Capitol Hill			Providence	RI	02908	
Rhodes, Maeve		Address on File						
Rhodes, Utana		Address on File						
Rhodes, Valerie		Address on File						
Ri Division of Taxation		One Capitol Hill			Providence	RI	02908	
Ribot Virginia		Address on File						
Ricardez Hernandez, Sara		Address on File						
Rice, Carol		Address on File						
Rice, Caroline		Address on File						
Rice, Dereeka		Address on File						
Rice, James		Address on File						
Rich, Carolyn		Address on File						
Richard Freeman Trust and Micah Freeman Trust		Address on File						
Richard Freeman Trustee of The Richard Freeman Trust and Micah Freeman Trustee of The Micah Freeman Trust		Address on File						
Richard Neumayer dba Catch A Critter LLC		Address on File						
Richard Paredes		Address on File						
Richard Rives		Address on File						
Richard Smith		Address on File						
Richard, Mariya		Address on File						
Richards, Dimonah		Address on File						
Richards, Julia		Address on File						
Richards, Shauntize		Address on File						
Richards, Shayna		Address on File						
Richardson Fire Equipment LLC		724 S Sherman St			Richardson	TX	75081	
Richardson Independent School District	c/o Perdue Brandon Fielder et al	500 E Border St Ste 640			Arlington	TX	76010	
Richardson Isd Tax Office		420 S Greenville Ave			Richardson	TX	75081	
Richardson Roseshawn		Address on File						
Richardson Sally		Address on File						
Richardson, Dejeune		Address on File						
Richardson, Elexis		Address on File						
Richardson, Madison		Address on File						
Richardson, Rachel		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Richardson, Stephanie		Address on File						
Richey, Juana Camila		Address on File						
Richins, Shelbi		Address on File						
Richter, Alexis		Address on File						
Rick D Barnes Tax Assessor Collector		100 E Weatherford			Fort Worth	TX	76196	
Ricke, Nita		Address on File						
Ricles, Farah		Address on File						
Rico Olvera, Ruth		Address on File						
Rico, Osmara		Address on File						
Rico, Susette		Address on File						
Ricoh USA Inc		PO Box 660342			Dallas	TX	75266-0342	
Riddell, Megan		Address on File						
Rieg, Jacqueline		Address on File						
Riehle, Lanthe		Address on File						
Riess, Jacob		Address on File						
Riffle, Alyna		Address on File						
Riihiluoma, Ella		Address on File						
Riihiluoma, Lori		Address on File						
Riley, Brendan		Address on File						
Riley, Briah		Address on File						
Riley, Liam		Address on File						
Riley, Ruthie		Address on File						
Rincon Green		Address on File						
Rincon, Isabel		Address on File						
Rincon, Yssa		Address on File						
Rinda Swathi Adagarla		Address on File						
Rinehard, Sadie		Address on File						
Riney, Heather		Address on File						
RingCentral		20 Davis Dr			Belmont	CA	94002	
Rini, Nicolette		Address on File						
Rios Justiniano Jus Leny		Address on File						
Rios, Olivia		Address on File						
Rise & Flourish LLC		8800 Pinnacle Cross Dr	Apt 1		Huntersville	NC	28078	
Rising, Letty		Address on File						
Risner, Melinda		Address on File						
Ritchey, Taylor		Address on File						
Ritchie, Julia		Address on File						
Rittenhouse, Faith		Address on File						
Rittenhouse, Mckenzie		Address on File						
Rittscher, Lily		Address on File						
Rivas, Channel		Address on File						
Rivas, Sandra		Address on File						
Rivas-Rojas, Gianna		Address on File						
River City Environmental Inc		PO Box 30087			Portland	OR	97294	
River Green Business Park Property Owners Association Inc		1230 Peachtree St NE Ste 3400			Atlanta	GA	30309	
Rivera, Amanda		Address on File						
Rivera, Angelica		Address on File						
Rivera, Arlene		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Rivera, Bianca		Address on File						
Rivera, Brendy		Address on File						
Rivera, Cristina		Address on File						
Rivera, Elerie		Address on File						
Rivera, Elizabeth		Address on File						
Rivera, Elsa		Address on File						
Rivera, Erica		Address on File						
Rivera, Erika		Address on File						
Rivera, Fernando		Address on File						
Rivera, Jennifer		Address on File						
Rivera, Kami		Address on File						
Rivera, Karla		Address on File						
Rivera, Kelly		Address on File						
Rivera, Kilanys		Address on File						
Rivera, Kira		Address on File						
Rivera, Patricia		Address on File						
Rivera, Sophie		Address on File						
Rivera, Stacy		Address on File						
Rivera, Zealynd		Address on File						
Rivero Gloria		Address on File						
Rivero, Carolina		Address on File						
Riverside Palm Court LLC	Tommy Yu	2721 N Vista Knoll Rd			Orange	CA	92867	
Riverside Palm Court LLC Chien Hung Bill Lai and Jiun Lin Lin		Address on File						
Rivett, Adrianna		Address on File						
Rizq, Manar		Address on File						
Rizvani, Albana		Address on File						
Rizvi, Jawaria		Address on File						
Rizzuti, Rachel		Address on File						
Rls Edison Park LLC	Jeffrey S Arnold	Brown Udell Pomerantz & Delrahim Ltd	225 W Illinois St Ste 300		Chicago	IL	60654	
Rls Edison Park LLC		921 S Broadway Ave			Park Ridge	IL	60068	
RLS EDISON PARK, LLC	Attn Paul Leongas	921 South Broadway Avenue			Park Ridge,	IL	60068	
Roadway Striping Inc		9444 Fm 1339			Martindale	TX	78655	
Roath, Kayla		Address on File						
Robbins, Tracie		Address on File						
Robello, Naomi		Address on File						
Robert G Firedman Esq		Address on File						
Robert L Stuart dba Stuarts Farm LLC		Address on File						
Robert Lee Bryan That Puppet Guy		Address on File						
Robert Lee Washington Jr dba Shots Sports LLC		Address on File						
Robert M Sanchez dba Fire Prevention Services		Address on File						
Robert Michael Martin dba Robert M Martin		Address on File						
Robert Perugini		Address on File						
Robert Petrillo		Address on File						
Robert Wilkinson		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Roberts Ashley		Address on File						
Roberts, Elisa		Address on File						
Roberts, Jacquelyn		Address on File						
Roberts, James		Address on File						
Roberts, Jillian		Address on File						
Roberts, Kaylee		Address on File						
Roberts, Molly		Address on File						
Roberts, Renee		Address on File						
Robertson, Dreyona		Address on File						
Robertson, Matthew		Address on File						
Robin, Connie		Address on File						
Robinson Engineering Ltd		17000 S Park Ave			South Holland	IL	60473	
Robinson, Arina		Address on File						
Robinson, Christina		Address on File						
Robinson, Diamond		Address on File						
Robinson, Elaina		Address on File						
Robinson, Gena		Address on File						
Robinson, Payton		Address on File						
Robinson, Shawna		Address on File						
Robinson, Sierra		Address on File						
Robinson, Tamani		Address on File						
Robinson-Lawrence, Helena		Address on File						
Robison, Allisyn		Address on File						
Robledo, Veronica		Address on File						
Robles Aguilar, Karla		Address on File						
Robles Pernett, Sabely		Address on File						
Robles, Ivanna		Address on File						
Robles, Julia		Address on File						
Robles, Shawna		Address on File						
Rocha, Jasmine		Address on File						
Rocha, Jennifer		Address on File						
Rocha, Ninoska		Address on File						
Rocha, Rocio		Address on File						
Rochat, Katelyn		Address on File						
Rock Fusco & Connelly LLC		333 W Wacker Dr Ste 1900			Chicago	IL	60606	
Rocky Mountain Back Flow dba William A Schassberger		Address on File						
Rodahl, Erika		Address on File						
Rodda, Rhiannon		Address on File						
Roderick, Norah		Address on File						
Rodrick Jackson		Address on File						
Rodrigues Patricia		Address on File						
Rodrigues, Xiaoli		Address on File						
Rodriguez Brittny		Address on File						
Rodriguez Cruz, Dayana		Address on File						
Rodriguez de Gonzalez, Jennifer		Address on File						
Rodriguez De Haskin, Cristina		Address on File						
Rodriguez Landscaping and Construction Inc		7417 Declan Rd			Laurel	MD	20723	
Rodriguez Medina, Aslhey		Address on File						

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Rodriguez Mesa, Laura Daniela		Address on File						
Rodriguez Paredes, Maya		Address on File						
Rodriguez Suarez, Maura		Address on File						
Rodriguez, Adriana		Address on File						
Rodriguez, Ana		Address on File						
Rodriguez, Anaid		Address on File						
Rodriguez, Aniyha		Address on File						
Rodriguez, Anna		Address on File						
Rodriguez, Annette		Address on File						
Rodriguez, Ariani		Address on File						
Rodriguez, Ashley		Address on File						
Rodriguez, Athziri		Address on File						
Rodriguez, Barbara		Address on File						
Rodriguez, Blanca		Address on File						
Rodriguez, Breyri		Address on File						
Rodriguez, Cecil		Address on File						
Rodriguez, Chresteen		Address on File						
Rodriguez, Deanna		Address on File						
Rodriguez, Diana		Address on File						
Rodriguez, Dina		Address on File						
Rodriguez, Domingo		Address on File						
Rodriguez, Genesis		Address on File						
Rodriguez, Gjasmaree		Address on File						
Rodriguez, Graciela		Address on File						
Rodriguez, Isabel		Address on File						
Rodriguez, Isabel		Address on File						
Rodriguez, Jazmin		Address on File						
Rodriguez, Jennifer		Address on File						
Rodriguez, Jessica		Address on File						
Rodriguez, Joseph		Address on File						
Rodriguez, Liliana		Address on File						
Rodriguez, Maria		Address on File						
Rodriguez, Monica		Address on File						
Rodriguez, Neidelys		Address on File						
Rodriguez, Nelda		Address on File						
Rodriguez, Rebecca		Address on File						
Rodriguez, Sarhai		Address on File						
Rodriguez, Savannah		Address on File						
Rodriguez, Stormy		Address on File						
Rodriguez, Vanessa		Address on File						
Rodriguez, Whitnie		Address on File						
Rodriguez-Cronch, Michele		Address on File						
Rodzen, Lydia		Address on File						
Rogel Enriquez, Nayeli		Address on File						
Roger Eagle dba Superior Lawn Care & Snow Removal LLC		Address on File						
Rogers, Audriana		Address on File						
Rogers, Christine		Address on File						
Rogers, Jeremy		Address on File						
Rogers, Lotus		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Rogers, Lydia		Address on File						
Rogers, Tara		Address on File						
Rogers, Valerie		Address on File						
Rogers-Wright, Folasade		Address on File						
Rohrbaugh, Kristal		Address on File						
Rohrbough, Jeremy		Address on File						
Rojas Jacqueline		Address on File						
Rojas Moscoso, Jenny		Address on File						
Rojas, Josefina		Address on File						
Rojas, Marisabel		Address on File						
Rojas, Renee		Address on File						
Rojas, Vanessa		Address on File						
Roldan Badillo, Isabel		Address on File						
Rollbar Inc		665 3rd St	150		San Francisco	CA	94107	
Rollins Inc dba Orkin 740473 Cincinnati		PO Box 740473			Cincinnati	OH	45274-0473	
Rollins Inc dba Orkin Ft Myers		12651 Metro Pkwy Ste 4			Fort Myers	FL	33966	
Rollins Inc dba Orkin LLC Hoover Al		2485 Valleydale Rd			Hoover	AL	35244-2017	
Rollins Inc dba Orkin LLC Jacksonville		529 Stuart Ln			Jacksonville	FL	32254-3420	
Rollins Service Bureau		PO Box 1415			Atlanta	GA	30301	
Roman Umali		Address on File						
Roman Valentine, Melissa		Address on File						
Roman, Nycole		Address on File						
Romanish, Abigail		Address on File						
Romano, Elysa		Address on File						
Romanosky, Jillian		Address on File						
Romero, Alejandra		Address on File						
Romero, Kristina		Address on File						
Romero, Michelle		Address on File						
Romi Diguglielmo		Address on File						
Romo, Chelsea		Address on File						
Romo, Stephany		Address on File						
Ronald Frazier		Address on File						
Ronald G Ayers dba Ayers Backflow Check Ser		Address on File						
Ronn English dba The Tag Group		Address on File						
Roodenburg, Rebecca		Address on File						
Roof Professionals LLC dba Dr Roof Atlanta		88 Mansell Ct			Roswell	GA	30076	
Roofing & More Inc		1323 Shepard Dr Unit J			Sterling	VA	20164	
Roopa Patil		Address on File						
Root Division		1131 Mission St			San Francisco	CA	94103	
Roper, Gladys		Address on File						
Rosa Mendez, Keishary		Address on File						
Rosado, Laila		Address on File						
Rosado, Marielis		Address on File						
Rosales, Karen		Address on File						
Rosalie Clark Brown		Address on File						
Rosario, Anayis		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Rosas, Kimberly		Address on File						
Rose Litigation LLC		4880 Lower Roswell Rd Ste 165 552			Marietta	GA	30068	
Rose, Margaret		Address on File						
Rose, Michelle		Address on File						
Roselene Almeida		Address on File						
Roselyn Stanger		Address on File						
Roseman, Roselvis		Address on File						
Rosemeire Aparecida Capelate De Oliveira		Address on File						
Rosemeire Aparecida Capelate de Oliveira		160 Boylston Street			Chestnut Hill	MA	02467	
Rosenfeld, Meghan		Address on File						
Rosenfeld, Scott		Address on File						
Rose-Pevlor, Gania		Address on File						
Rosero, Kana		Address on File						
Rosetta Stone LLC		777 Mariners Island Blvd Ste 600			San Mateo	CA	94404	
Roshana Acharya		Address on File						
Ross Keshilonte		Address on File						
Ross Michele		Address on File						
Ross Smith		Address on File						
Ross, Jadan		Address on File						
Ross, Joseph Wiley		Address on File						
Ross, Meaghan		Address on File						
Ross, Shelby		Address on File						
Rossi, Lauren		Address on File						
Rosson, Caitlyn		Address on File						
Rostaye, Hasina		Address on File						
Roth, Allison		Address on File						
Rothert, Erin		Address on File						
Rothmeyer, Jennifer		Address on File						
Roto Rooter Service Corp		5672 Collections Ctr Dr			Chicago	IL	60693	
Rotolo, Christina		Address on File						
Round Star Ny LLC dba Super Soccer Stars		606 Columbus Ave Fl 2			New York	NY	10024	
Roush, Cory		Address on File						
Roush, Jaimee		Address on File						
Roush-Williams, Sharnea		Address on File						
Rousseau, Lorena		Address on File						
Rousseau, Ryan		Address on File						
Roussell, Sandy		Address on File						
Rovegno Angela		Address on File						
Rowe, Diamond		Address on File						
Rowley, Montez		Address on File						
Rowley, Sarah		Address on File						
Roy Burnison		Address on File						
Roy Chowdhury Reshmi		Address on File						
Royal Landscapes LLC		PO Box 435			Stratford	NJ	08084	
Rozario, Belinda		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Rpk Construction LLC		225 Lincoln Hwy	152		Fairless Hills	PA	19030-1103	
Rr Franchising Inc dba Vanguard Cleaning Systems		6281 Beach Blvd	Ste 225		Buena Park	CA	90621	
RTS Orchards LLC	Attn Kim Baehr and Terry Nugent	4831 Calloway Dr, Ste 102			Bakersfield,	CA	93312	
Rts Orchards LLC	Attn Rodney Stiefvater Manager	4831 Calloway Dr Ste 102			Bakersfield	CA	93312	
RTS Orchards, LLC	Attn Terry Nugent	9530 Hageman Road, Suite B #322			Bakersfield	CA	93312	
Ruangtanapakdee, Pimrajchada		Address on File						
Ruas, Claudia		Address on File						
Rubino, Marianna		Address on File						
Rubio, Aurora		Address on File						
Rubio, Silvia		Address on File						
Rudolph Construction Partners LLC		1630 General Booth Blvd 108			Virginia Beach	VA	23454	
Rueda, Viridiana		Address on File						
Ruehlen, Paige		Address on File						
Ruesch-Audette, Kathy		Address on File						
Ruff, Samantha		Address on File						
Ruffino, Jill		Address on File						
Rugel-Foote, Mariah		Address on File						
Ruggerio, Jillian		Address on File						
Ruian Mengsheng Trading Co Ltd		Starting Zone Dongshan Economic Development Area	Ruian		Wenzhou	ZHEJIANG	325200	China
Ruiz De Jesus, Monique		Address on File						
Ruiz, Fernando		Address on File						
Ruiz, Jazsar		Address on File						
Ruiz, Karla		Address on File						
Ruiz, Madison		Address on File						
Ruiz, Martha		Address on File						
Ruiz, Mauyeli		Address on File						
Ruiz, Melissa		Address on File						
Ruiz, Natalia		Address on File						
Ruiz, Patricia		Address on File						
Ruiz, Sakayla		Address on File						
Rukhsar Mirzai		Address on File						
Rumley, Kayla		Address on File						
Rumpke of Ohio Inc		PO Box 538710			Cincinnati	OH	45253-8710	
Run4fun Inc		162 Bay 13th St			Brooklyn	NY	11214	
Rungta, Sakshi		Address on File						
Runnells, Mariah		Address on File						
Runningenemy, Sierra		Address on File						
Runyon, Erika		Address on File						
Runyon, Molli		Address on File						
Rupal Kasudia		Address on File						
Rupe, Tehya		Address on File						
Rupp, Danyelle		Address on File						
Rushing, Rachel		Address on File						
Russell Industries Inc		6125 Nordling Rd			Houston	TX	77076	
Russell Ivina		Address on File						

Creditor Matrix

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Russell, Lacie		Address on File						
Russell-Camara, NJameh		Address on File						
Ruthramoorthi, Vidya		Address on File						
Rutlin, Amber		Address on File						
Ruzella, Robin		Address on File						
Rv 2301 N Clark St LLC	c o Jones Lang Lasalle	PO Box 150			Fox River Grove	IL	60021	
Rv 2301 N Clark St LLC	c o Kwill Merchant Advisors	239 W 29th St			New York	NY	10001	
Rv 2301 N Clark St LLC	Retail Documents	c o Jll LP Retail	3344 Peachtree Rd NE Ste 1200		Atlanta	GA	30326	
Rv 2301 N Clark St LLC		330 5th Ave Ste 802			New York	NY	10001	
Rv 2301 N Clark St LLC		c o Jones Lang Lasalle	PO Box 150		Fox River Grove	IL	60021	
Rv 2301 N Clark St LLC		c o Kwill Merchant Advisors	239 W 29th St		New York	NY	10001	
Rw Parent LLC dba Servicemaster Srm Kansas		414 W Frontier Ln			Olathe	KS	66061	
Ryan Kalama		Address on File						
Ryan Kielhorn		Address on File						
Ryan Law Firm PLLC		PO Box 802882			Dallas	TX	75380-2882	
Ryan Mulholland		Address on File						
Ryan S Selley		Address on File						
Ryan Semar		Address on File						
Rybka, Olga		Address on File						
Ryder, Elizabeth		Address on File						
Rymer, Tracy		Address on File						
Rynkowski, Lynn		Address on File						
Rzeszot, Alyssa		Address on File						
S T Floors Inc		413 Argus Pl			Sterling	VA	20164	
S&P Toh Inc dba The Flying Locksmiths Chicago		6549 N Fairfield Ave			Chicago	IL	60645	
S4 Holdings Ca LLC		77 El Nido Dr			Napa	CA	94559	
Sa&H Western Holdings LLC dba Daniels Plumbing and Air Conditioning		2929 Longhorn Blvd Ste 105			Austin	TX	78758	
Saah, Kelly		Address on File						
Saba Haqqi		Address on File						
Sabeeran, Syed Suhail		Address on File						
Sabir, Zahrah		Address on File						
Sabrina Benedicto		Address on File						
Sabrina Hartz		Address on File						
Sabrina Rodriguez		Address on File						
Sabuncu, Canan		Address on File						
Sacharow, Emily		Address on File						
Sachin Ahuja		Address on File						
Sackville-West, Isabelle		Address on File						
Sacramento County		PO Box 508			Sacramento	CA	95812-0508	
Sacramento County		Tax Collectors Office	PO Box 508		Sacramento	CA	95812-0508	
Sadaqat Farooq, FNU		Address on File						
Sadasiva, Rekha		Address on File						
Sadhu, Sridatri		Address on File						
Saed, Sajed		Address on File						
Saeidi, Parvaneh		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Saeidi, Sayyedeh Parisa		Address on File						
Saela Denver LLC Formerly Edge Pest Control LLC		1290 Sandhill Rd			Orem	UT	84058	
Saenz, Kristabella		Address on File						
Safespace Concepts Inc		1424 N Post Oak Rd			Houston	TX	77055-5401	
SafeTech Security		121 Willowdale Ave., #202			Toronto	ON	M2N 6A3	Canada
Safety Web Inc		17670 NW 78 Ave Ste 210			Miami	FL	33015	
Saffell, Ryan		Address on File						
Safreed, Avery		Address on File						
Sagar Das		Address on File						
Sage Intacct		PO Box 123237			Dallas	TX	75312-3237	
Sage, Harrison		Address on File						
Sagerty, Riley		Address on File						
Sagun, Jan Krystel		Address on File						
Saha, Nipa		Address on File						
Sahani, Subhashree		Address on File						
Saha-Podder, Sukanya		Address on File						
Saheel, Venus		Address on File						
Sahel, Elaha		Address on File						
Saif Khan		Address on File						
Saifullina, Farida		Address on File						
Saikat Dutta		Address on File						
Saikat Mukhopadhyay		Address on File						
Sailsman, Pamela		Address on File						
Sainvil, Brianna		Address on File						
Sainz, Gisel		Address on File						
Saitkulova Nadira		Address on File						
Sajjad, Yusra		Address on File						
Sajjad, Zirwa		Address on File						
Salama, Amira		Address on File						
Salamanca Leyva, Anatrinidad		Address on File						
Salamova Tereza		Address on File						
Salas Flores, Cameo		Address on File						
Salas Velasquez, Stephanie		Address on File						
Salas, Jaedyn		Address on File						
Salas, Maria		Address on File						
Salas, Norma		Address on File						
Salazar, Stephanie		Address on File						
Salcedo Chang, Ailene		Address on File						
Saldana, Stephanie		Address on File						
Saldivar Aguiniga, Aranza		Address on File						
Saldivar, Maritza		Address on File						
Saleem Savage		Address on File						
Saleh, Alaa		Address on File						
Saleh, Shila		Address on File						
Saleh, Yasmine		Address on File						
Salesforce Com Inc		PO Box 203141			Dallas	TX	75320-3141	
Salgado Cordero, Mirsa		Address on File						
Salgado, Geselle		Address on File						
Salik, Maria		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Salinas, Daniela		Address on File						
Salinas, Marika		Address on File						
Sallis, Faith		Address on File						
Sally L Daniel Hernando County Tax Collector		Rm 112			Brooksville	FL	34601-2892	
Salma, Fnu		Address on File						
Salmonson, Maria		Address on File						
Saltz Michelson Architects Inc		3501 Griffin Rd			Fort Lauderdale	FL	33312	
Salvador, Adona		Address on File						
Salvador, Odalys		Address on File						
Salvatierra, Elizabeth		Address on File						
Salvatore, Harmony		Address on File						
Salyers, Jennifer		Address on File						
Sam Sharpe		Address on File						
Samantha DiBernardo		Address on File						
Samantha Karagianis		Address on File						
Samantha London		Address on File						
Samantha McLoughlin		Address on File						
Samantha Rigo Segalin		Address on File						
Samantha Slagle		Address on File						
Sameth, Michael		Address on File						
Samia Mushtaq, Unknown		Address on File						
Samira Argoushi		Address on File						
Sammond, Olivia		Address on File						
Sampath Kumar, Sangeetha		Address on File						
Sampayan, Cristine		Address on File						
Sampedro Parente, Pilar		Address on File						
Sampson, Temeshia		Address on File						
Samuel, Monica		Address on File						
Samuelson, Amy		Address on File						
San Antonio Water System		PO Box 2990			San Antonio	TX	78299-2990	
San Francisco Community Health Authority	c o San Francisco Health Plan	50 Beale St 12th Fl			San Francisco	CA	94119	
San Francisco Water Power and Sewer		525 Golden Gate Ave			San Francisco	CA	94102	
San Juan, Annalise		Address on File						
San Mateo Consolidated Fire Department		Finance Department	3300 W 20th Ave		San Mateo	CA	94403	
SAN RAMON GUIDEPOST LLC	Attn Romney White	PO Box 2408			Danville	CA	94526	
San Ramon Guidepost LLC	Eric C. Schaffer, Esq.	2255 Contra Costa Boulevard Suite 305			Pleasant Hill	CA	94523	
Sanchez Chavez, Sara Esmirna		Address on File						
Sanchez Franco, Vanessa		Address on File						
Sanchez Sorangel		Address on File						
Sanchez, Alexa		Address on File						
Sanchez, Alexis		Address on File						
Sanchez, Cameron		Address on File						
Sanchez, Daniela		Address on File						
Sanchez, Danielle		Address on File						
Sanchez, Derica		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Sanchez, Elizabeth		Address on File						
Sanchez, Julyana		Address on File						
Sanchez, Lazaro		Address on File						
Sanchez, Lindsay		Address on File						
Sanchez, Naomi		Address on File						
Sanchez, Rodes		Address on File						
Sanchez, Sandra		Address on File						
Sanchez, Simona		Address on File						
Sanchez, Valeri		Address on File						
Sanchez, Vanessa		Address on File						
Sanchez, Zulma		Address on File						
Sanchez-Ruiz, Grace		Address on File						
Sanctuary		Sanctuary At 700 Mars Hill Rd			Kennesaw	GA	30152	
Sandakchieva, Mariyana		Address on File						
Sanders, Amaya		Address on File						
Sanders, Brittney		Address on File						
Sanders, Elizabeth		Address on File						
Sanders, Emily		Address on File						
Sanders, Kewana		Address on File						
Sanders, Kharisma		Address on File						
Sanders, Olivia		Address on File						
Sandi Martin dba Tumblebus		Address on File						
Sandoval Navarro, Claudia		Address on File						
Sandoval, Jacqueline		Address on File						
Sandoval, Maya		Address on File						
Sandra Belloso		Address on File						
Sandri, Maria		Address on File						
Sandvoss, Rylie		Address on File						
Sanghani, Bharati		Address on File						
Sanghvi, Radhika		Address on File						
Sanghvi, Shraddha		Address on File						
Sank, Joan		Address on File						
Sankar, Shalini		Address on File						
Sanroman Leyva, Karizma		Address on File						
Sanskriti Singh		Address on File						
Santamaria Zapata, Leidy		Address on File						
Santana, Desiree		Address on File						
Santana, Greta		Address on File						
Santander Luis		Address on File						
Santano Billingsley, Alexxus		Address on File						
Santapuri, Radhika		Address on File						
Santellan, Alysia		Address on File						
Santesson, Piper		Address on File						
Santiago Ojeda dba G&J Fences and Welding LLC		Address on File						
Santiago Pena, Ashley		Address on File						
Santiago, Julia		Address on File						
Santiago, Leya		Address on File						
Santillan, Lilia		Address on File						
Santin Lopez Torres, Carolina		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Santivanez Lemus, Sabrina		Address on File						
Santoro, Francesca		Address on File						
Santos Hernandez, Carmen		Address on File						
Santos Melo, Elma		Address on File						
Santos Ortega, Heilyn		Address on File						
Santos Ortega, Laura		Address on File						
Santos Pabon, Marleen		Address on File						
Santoyo, Yadira		Address on File						
Santoyo, Yareli		Address on File						
Sanyal, Mirna		Address on File						
Sapaugh, Rebecca		Address on File						
Sapnah Aligeti		Address on File						
Sapov Elena		Address on File						
Saputo, Isabella		Address on File						
Sara Allen Del Carpine		Address on File						
Sara Brehmer		Address on File						
Sara Mohammed		Address on File						
Sara Or Jeremy Mateparae		Address on File						
Sara Parsons		Address on File						
Sarabia, Carmen		Address on File						
Sarah Cieslak		Address on File						
Sarah E Green dba Dancing In Harmony		Address on File						
Sarah Hoefert		Address on File						
Sarah Mosby		Address on File						
Sarah Pickerill		Address on File						
Sarah Riggio		Address on File						
Sarah Weyler		Address on File						
Sarah White		Address on File						
Sarah Young		Address on File						
Sarahgabrielle Moreno		Address on File						
Sarahs Pony Rides Inc		8236 S Kean Ave			Willow Springs	IL	60480	
Sarai Buchanan		Address on File						
Sardoch, Kathryn		Address on File						
Sargent Allyson		Address on File						
Sargent, Jaime		Address on File						
Sari Nesbit-Wright		Address on File						
Sarie Little		Address on File						
Sarina Robinson		Address on File						
Sarinana, Nancy		Address on File						
Sarita Pandey		Address on File						
Sarlo-Monaco, Miles		Address on File						
Sarver, Claudia		Address on File						
Sarzynski, Sarah		Address on File						
Sas Delta 34K		29 Ave Hoche			Paris		75008	France
Sasikiran Dadi		Address on File						
Sassy Baby Inc dba Sassy Manhattan Toy		Cit Lockbox	PO Box 1036		Charlotte	NC	28201	
Sata Minal		Address on File						
Sathelli, Lavanya		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Sathish Kumar, Lakshmi Shilpa		Address on File						
Sathiyamoorthy, Preethi		Address on File						
Sathiyanarayanan, Radhika		Address on File						
satish kodali		Address on File						
Saucedo Flores, Karen		Address on File						
Saucedo, Darcy		Address on File						
Saucedo, Trinidad		Address on File						
Saul-Romay, Stephanie		Address on File						
Saumya Aujla		Address on File						
Saundra Rose		Address on File						
Sauz Vazquez, Diana		Address on File						
Savadkouhi, Faezeh		Address on File						
Savanna Mitchell		Address on File						
Savannah Nunez		Address on File						
Savannah Rivks		Address on File						
Savatree LLC		29885 Network Pl			Chicago	IL	60673-1298	
Savva, Niki		Address on File						
Sawnee Emc		PO Box 266			Cumming	GA	30028-0266	
Sawyer, Dominique		Address on File						
Saxon, Hayley		Address on File						
Sbs Services Group LLC dba Stratus Building Solutions		Sbs Services Group LLC dba Stratus Building Solutions	PO Box 208299		Dallas	TX	75320-8299	
Sbws South Brunswick W S Revenue		PO Box 190			Monmouth Junction	NJ	08852	
Sc Department of Revenue		Corporate Voucher	PO Box 100153		Columbia	SC	29202	
Sc Department of Revenue		PO Box 100153			Columbia	SC	29202	
Sc&H Group Inc		PO Box 64271			Baltimore	MD	21264-4271	
Scaduto Katherine		Address on File						
Scalzi, Cassandra		Address on File						
Scarlet Herrarte		Address on File						
Scarnegie, Madison		Address on File						
Scarpelli Rachel		Address on File						
Scenic Lawns LLC		3517 Grant Ave			Ogden	UT	84401	
SCH Group	Debbie Beall	11000 Broken Land Parkway Suite 500			Columbia	MD	21044	
Schacht, Megan		Address on File						
Schack, Malkah		Address on File						
Schack, Meir		Address on File						
Schack, Mitchell		Address on File						
Schack, Refoel		Address on File						
Schadt, Amanda		Address on File						
Schafer, Anna		Address on File						
Schafer, Dalton		Address on File						
Schcolnik, Ana		Address on File						
Schebesta, Emily		Address on File						
Scheiner, Amy		Address on File						
Schelin, Courtney		Address on File						
Schelin, Karen		Address on File						
Schell, Sierra		Address on File						
Schenck Foods Company Inc		3578 Valley Pike			Winchester	VA	22602	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Scheu	Casey W Stevens	2500 Northwinds Prkwy	Suite 330		Alpheretta	GA	30009	
Schiele, Mikaila		Address on File						
Schiff Hardin LLP	Attn Ivan W Moskowitz Esq	666 Fifth Ave			New York	NY	10103	
Schindler Elevator Corporation		PO Box 93050			Chicago	IL	60673-3050	
Schisler, Ana		Address on File						
Schlatman, Hayley		Address on File						
Schlear, Susan		Address on File						
Schlecht Valencia, Arianna		Address on File						
Schleis, Abbey		Address on File						
Schlichting, Angie		Address on File						
Schlosser, Laura		Address on File						
Schmidt, Benjamin		Address on File						
Schmidt, Cathryn		Address on File						
Schmidt, Evin		Address on File						
Schmidt, Kayli		Address on File						
Schmitt-Palumbo, Julian		Address on File						
Schneider, Ashleigh		Address on File						
Schneider, Mercedes		Address on File						
Schneider, Stephanie		Address on File						
Schneider-Race, Carilyn		Address on File						
Schneps Media LLC Family Division		PO Box 610257			Bayside	NY	11361	
Scholl Jessica		Address on File						
School of Practical Philosophy	Attn Howard Schott	12 East 79th Street			New York	NY	10075	
School of Practical Philosophy	Leech Tishman Robinson Brog	Lori Schwartz, Esq.	One Dag Hammarskjold Plaza	885 Second Avenue, 3rd Floor	New York	NY	10017	
School of Practical Philosophy		12 E 79th St			New York	NY	10075	
School of Practical Philosopy	Attn Allan Moller	12 E 79th St			New York	NY	10075	
School Specialty LLC		PO Box 825640			Philadelphia	PA	19182-5640	
Schoolhouse Grill		PO Box 813			Ashburn	VA	20146	
Schools In LLC		PO Box 429367			Cincinnati	OH	45242	
Schoolwise LLC dba Schoolwise Partners		11175 Killian Park Rd			Miami	FL	33156	
Schor, Andrea		Address on File						
Schorah, Amanda		Address on File						
Schorn, Alese		Address on File						
Schottmiller, Brittany		Address on File						
Schrader, Sophia		Address on File						
Schraier Ryan		Address on File						
Schroeck, Haley		Address on File						
Schuck, Kathryn		Address on File						
Schuck, Sarah		Address on File						
Schulman, Dilara		Address on File						
Schultheis, Chyann		Address on File						
Schultheis, Melissa		Address on File						
Schultz, Danielle		Address on File						
Schultz, Katherine		Address on File						
Schulz, Judy		Address on File						
Schuppe, Ashley		Address on File						
Schwalbert, Margaret		Address on File						
Schwartz, Jaeme		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Schwarz, Doreen		Address on File						
Schwarz, Emily		Address on File						
Schwarz, Patricia		Address on File						
Schweizerhof, Lyle Angeli		Address on File						
Sclar, Maxine		Address on File						
Scobee Channer, Joclyn		Address on File						
Scoir Inc		1887 Whitney Mesa Dr 1138			Henderson	NV	89014	
Scott A Weisenberg		Address on File						
Scott Grigg Collin County Tax Assessor Collector		PO Box 8046			Mckinney	TX	75070-8046	
Scott Krueger		Address on File						
Scott Tucker		Address on File						
Scott William Wood dba Scott The Handyman Wi LLC		Address on File						
Scott Wolchok		Address on File						
Scott, Alayna		Address on File						
Scott, Cassie		Address on File						
Scott, Kaelin		Address on File						
Scott, Karly		Address on File						
Scott, Lakia		Address on File						
Scott, Laura		Address on File						
Scott, Naloni		Address on File						
Scott, Natalie		Address on File						
Scott, Tonia		Address on File						
Scott, Tonishea		Address on File						
Scott, Tucker		Address on File						
Scotty Rhoads dba Absolute Systems LLC		Address on File						
Scotty, Maxine		Address on File						
Scranton, Lisa		Address on File						
Scribbles for Littles		1200 Highland Ridge Rd			Georgetown	TX	78628	
Scv Water Santa Clarita Division		PO Box 51115			Los Angeles	CA	90051-5415	
Scv Water Valencia Division		PO Box 515106			Los Angeles	CA	90051-5106	
Sdl Productions Inc dba Sheenas Dance Academy		7975 Stonebrook Pkwy			Frisco	TX	75034	
Sds Security Inc		2233 E Loop 820 N			Fort Worth	TX	76118-7101	
Seacoast Utility Authority		PO Box 30568			Tampa	FL	33630-3568	
Seago, Erin		Address on File						
Sean Corkum		Address on File						
Sean Raisch		Address on File						
Sebastian, Daniella		Address on File						
Sebastien Trouplin dba Handylinc LLC		Address on File						
Sebrey, Abigail		Address on File						
Sec Fort Worth Regional Office	Regional Director	801 Cherry St Ste 1900 Unit 18			Fort Worth	TX	76102	
Sec New York Regional Office	Regional Director	100 Pearl St Ste 20 100			New York	NY	10004-2616	
Security Assistant		PO Box 550305			Dallas	TX	75355	
Security Central Inc		67 Inverness Dr E Ste B			Englewood	CO	80112	
Sedaghatpour, Ashleigh		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Seddoh, Barbara		Address on File						
Seegars, Torrey		Address on File						
Seema Chawan		Address on File						
Seema Upe		Address on File						
Seepersad, Ariel		Address on File						
Seethapathy, Rajashree		Address on File						
Sefcovic Katelynn		Address on File						
Segura, Hope		Address on File						
Segura, Rosalinda		Address on File						
Seidler, Kayla		Address on File						
Seitz, Madison		Address on File						
Seiz, Kelsy		Address on File						
Sekar, Anitha		Address on File						
Sekar, Divyasri		Address on File						
Seketa, Brittany		Address on File						
Sekula, Hayley		Address on File						
Select Tech Inc dba Select Environmental		3888 Cincinnati Ave			Rocklin	CA	95765	
Selective Insurance Company of America		Re Flood	PO Box 782747		Philadelphia	PA	19178-2747	
Selena Shi		Address on File						
Selim, Zeina		Address on File						
Sellars, Lorelei		Address on File						
Selvaraj Padmavathi, Nandhini		Address on File						
Sementsova, Anna		Address on File						
Senapati, Dibyadarshani		Address on File						
Senarath, Indra K		Address on File						
SendGrid Inc acquired by Twilio		1801 California St	Ste 500		Denver	CO	80202	
Senin, Olga		Address on File						
Sepulveda, Kassandra		Address on File						
Sepulveda, Kirsten		Address on File						
Sepulveda, Roberto		Address on File						
Sequera de Guevara, Keivy		Address on File						
Serineo, Markesa		Address on File						
Serinity Herndon LLC		3942 Woodberry Meadow Dr			Fairfax	VA	22033	
Serinity Herndon, LLC	Attn Sree Padakanti	3942 Woodberry Meadow Drive			Fairfax,	VA	22033	
Serjani, Vjollca		Address on File						
Serngadichaivit, Siriratana		Address on File						
Serraglio do Nascimento, Isabela		Address on File						
Serrano, Andrea		Address on File						
Serrano, Ashtyn		Address on File						
Serrato, Sayra		Address on File						
Service 1st Fire Protection LLC		1725 W Williams Dr Bldg D Ste 38			Phoenix	AZ	85027	
Service Authority		PO Box 2266 4	County Complex Ct		Woodbridge	VA	22195-2266	
Servin, Giselle		Address on File						
Servpro of Norcross & Duluth		6941 Peachtree Industrial Blvd			Norcross	GA	30092	
Sesame Flyers International Inc		3510 Church Ave			Brooklyn	NY	11203	
Seshachalam, Sathya		Address on File						
Sessions, Olivia		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Seth Stevens dba Royce Weathers LLC		Address on File						
Seth, Sumi		Address on File						
Seung Hwan Oh		Address on File						
Severna Park Childrens Centre Inc		144 Ritchie Hwy			Pasadena	MD	21122	
Severna Park Childrens Centre Inc		3942 Woodberry Meadow Dr			Fairfax	VA	22033	
Severna Park Childrens Centre, Inc.	Attn Sree Padakanti	3942 Woodberry Meadow Dr.			Fairfax,	VA	22033	
Seveska, Maria		Address on File						
Sewell, Ashley		Address on File						
Seweryniak, Barbara		Address on File						
Sexton, Jessica		Address on File						
Sfbag Corp		1346 The Alameda Ste 7			San Jose	CA	95126	
Sfmta Color Curb Program		1 S Van Ness Ave	7th Fl		San Francisco	CA	94103-5417	
Shaak, Susan		Address on File						
Shaban Sarvestani, Farzaneh		Address on File						
Shabiha Syed, FNU		Address on File						
Shadle, Rita		Address on File						
Shadonna Ratliff		Address on File						
Shaeffer Delia		Address on File						
Shaffer, Hascall		Address on File						
Shafiei, Faegheh		Address on File						
Shah, Krishna		Address on File						
Shah, Kruti		Address on File						
Shah, Saanika		Address on File						
Shahar Goldboim		Address on File						
Shahed, Shahedul Haq		Address on File						
Shahedi, Samar		Address on File						
Shaheen, Helena		Address on File						
Shahin, Emma		Address on File						
Shahnazaryan, Lusine		Address on File						
Shahravesh, Shahrzad		Address on File						
Shaik, Jasmine		Address on File						
Shaik, Shahanaaj		Address on File						
Shaikh, Shazia		Address on File						
Shainna Borenstein		Address on File						
Shajin, Farah		Address on File						
Shalashnikova, Elena		Address on File						
Shamdeen Laylan		Address on File						
Shamlin-Smithey, Janette		Address on File						
Shanahan, Grace		Address on File						
Shanes Lawn Maintenance Inc		1826 Cannon Dr	Ste 1100		Mansfield	TX	76063	
Shanghai Maya International CO LTD		27/F HuaDing Building	2368 West Zhongshan Road		Shanghai	CN		
Shankam, Shwetha		Address on File						
Shankar, Rohini		Address on File						
Shanks, Sydnee		Address on File						
Shanna Murray		Address on File						
Shannon Greeley dba The Wheelhouse Collaborative		Address on File						
Shannon Kelly		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Shannon, Ciera		Address on File						
Shara Dixon		Address on File						
Sharif, Aisha		Address on File						
Sharkey, Beth		Address on File						
Sharline Andeliz		Address on File						
Sharma, Alka		Address on File						
Sharma, Eva		Address on File						
Sharma, Manisha		Address on File						
Sharma, Manishi		Address on File						
Sharma, Neha		Address on File						
Sharma, Nidhi		Address on File						
Sharma, Nidhi		Address on File						
Sharma, Poonam		Address on File						
Sharma, Shikha		Address on File						
Sharon Lottes		Address on File						
Sharp Crystal		Address on File						
Sharp, Alyssa		Address on File						
Sharp, Ticarra		Address on File						
Sharpe, Krista		Address on File						
Sharpe, Makenzie		Address on File						
Sharrper Solutions LLC dba Smart Solutions		1050 Northfield Ct Ste 345			Roswell	GA	30076	
Sharuna Nagwaney		Address on File						
Sharyn Lange		Address on File						
Shatalova, Nataliya		Address on File						
Shatrujeet Inc	Garibaldi Law Firm	Two Embarcadero Ctr Ste 1440			San Francisco	CA	94111	
Shatrujeet Inc		2900 E Pacific Coast Hwy			Long Beach	CA	90804	
Shauna Leon		Address on File						
Shaver, Karen		Address on File						
Shaw Gutierrez, Ravonda		Address on File						
Shaw, Aubrey		Address on File						
Shaw, Azaria		Address on File						
Shaw, Garima		Address on File						
Shaw, Kaylee		Address on File						
Shawn Yandl		Address on File						
Shawna Ritchie		Address on File						
Shawnae Fluker		Address on File						
Shay, Andrew		Address on File						
Shay, Katherine		Address on File						
Shaye Van Zee		Address on File						
Shayla Heavner		Address on File						
Shaynna Baer		Address on File						
Shea Sarian		Address on File						
Shear, Cara		Address on File						
Shearrod, Keshawna		Address on File						
Sheela, Sowmya		Address on File						
Sheeley, Grace		Address on File						
Sheen Varughese		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Sheena Watkins	Burke Bogdanowicz LLC	Keron A. Wright	1200 Elm Street, Suite 4000		Dallas	TX	75270	
Sheetal Sehgal Or John Oakley		Address on File						
Shegog, Nicolette		Address on File						
Shehab, Sara		Address on File						
Shekhawat, Kirti		Address on File						
Shelby Guzman		Address on File						
Shelly Choo		Address on File						
Shelton, Joshua		Address on File						
Shelton, Kourtney		Address on File						
Shelton, Ravyn		Address on File						
Shen, I-ling		Address on File						
Shen, Jiaqi		Address on File						
Shen, Monique		Address on File						
Shende, Madhur		Address on File						
Sheng Wang		Address on File						
Shepard, Hannah		Address on File						
Shepherd, Delaney		Address on File						
Sheppard, Hannah		Address on File						
Sherazi, Samana		Address on File						
Sheree Wong		Address on File						
Sherlock Security Systems		212 Minna St			Brooklyn	NY	11218	
Sherman Oaks Maint Management LLC dba City Wide Facility Solutions Sherman Oaks		15165 Ventura Blvd Ste 405			Sherman Oaks	CA	91403	
Sherrod, Nashonda		Address on File						
Sherry Lee Johnston		Address on File						
Sherry, Keith		Address on File						
Shetty, Ujwal		Address on File						
Shi Wenyu		Address on File						
Shields, Angie		Address on File						
Shields, Caitlin		Address on File						
Shih, Peiyu		Address on File						
Shillington, Gloria		Address on File						
Shimaa Basha		Address on File						
Shin, Noah		Address on File						
Shinsako, Cassandra		Address on File						
Shinzaki, Shiori		Address on File						
Shirk, Skyler		Address on File						
Shirzad, Saeeda		Address on File						
Shirzad, Samia		Address on File						
Shirzad, Shogofa		Address on File						
Shivers, Tunydria		Address on File						
Shoaib, Zohra		Address on File						
Shockley, Alana Grace		Address on File						
Shoghi Ghalehshahi, Mojgan		Address on File						
Shore, Bregan		Address on File						
Shores, Michele		Address on File						
Showkath, Thamema		Address on File						
Shown, Tina		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Shrofe Caitlin		Address on File						
Shrofe Julia		Address on File						
Shuron, Nicole		Address on File						
Sibada, Clemen		Address on File						
Sibert Kelly		Address on File						
Sible, Kyana		Address on File						
Sicina, Angela		Address on File						
Siculan, Michael		Address on File						
Siddiqua, Samreen		Address on File						
Siddique Sumaiya		Address on File						
Siddiqui, Sobia		Address on File						
Sides, Kennedy		Address on File						
Sidhartha Grover		Address on File						
Sidwell Toombs, Kayla		Address on File						
Sierra, Eliana		Address on File						
Sierra, Reina		Address on File						
Sierraconstellation Partners		101 Creekside Crossing Ste 1700 388			Brentwood	TN	37027	
Sifuentes, Ariana		Address on File						
Sigala, Rachel		Address on File						
Sights On Service Inc dba Secret Shopper		620 Mendelssohn Ave N Ste 190			Minneapolis	MN	55427-4349	
Signature Cleaning Concepts LLC		21811 Katy Fwy Ste D 117			Katy	TX	77450	
Silberstein, Melita		Address on File						
Siles, Angela		Address on File						
Sill, Jessica		Address on File						
Sillars, Ashly		Address on File						
Silton, Natalia		Address on File						
Silva Da Conceicao, Alana Kelly		Address on File						
Silva jimenez, Leticia		Address on File						
Silva, Angelique		Address on File						
Silva, Diana		Address on File						
Silva, Irene		Address on File						
Silva, Maria		Address on File						
Silva, Mary		Address on File						
Silva, Perla		Address on File						
Silva, Yesenia		Address on File						
Silvente Silot, Maria		Address on File						
Silver Spring Corporate Park Association Inc		W243 N7657 Hilltop Ct			Sussex	WI	53089	
Silver, Alison		Address on File						
Silverio, Darlyn		Address on File						
Silverman Makayleigh		Address on File						
Silverman, Sarah		Address on File						
Silverman, Stephanie		Address on File						
Sim, Sarah-Anne		Address on File						
Simmers, Jessica		Address on File						
Simmons, Kira		Address on File						
Simon Larsen		Address on File						
Simon, Allyson		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Simon, Elena		Address on File						
Simon, Emily		Address on File						
Simon, Emma		Address on File						
Simon, Eric		Address on File						
Simon, Kaitlyn		Address on File						
Simonds, Kevin		Address on File						
Simple Solutions		24755 Highpoint Rd			Beachwood	OH	44122	
Simpson, Ashley		Address on File						
Simpson, Ashligh		Address on File						
Simpson, Lakisha		Address on File						
Simril, Carson		Address on File						
Sims Joubert, Sandra		Address on File						
Sims, Victoriijoi		Address on File						
Sin, Alexandria		Address on File						
Sinacore, Olivia		Address on File						
Sinclair, Lauren		Address on File						
Sinclair, Michelle		Address on File						
Sindhi, Kainat		Address on File						
Singer, Rileigh		Address on File						
Singh Sarita		Address on File						
Singh Vandana		Address on File						
Singh, Kimberly		Address on File						
Singh, Neetu		Address on File						
Singh, Vibha		Address on File						
Sique, Abigail		Address on File						
Siragusa Nicole		Address on File						
Sirohi Sarika		Address on File						
Siroonian, Emma		Address on File						
Sistek, Alina		Address on File						
Sivakumar, Dhivyalakshmi		Address on File						
Six Fifty Pleasant St 19 Forest LLC		841 Worcester St Ste 278			Natick	MA	01760	
Skelly, Karamarie		Address on File						
Skender, Haley		Address on File						
Skiba, Agnieszka		Address on File						
Skielvig, Gunnar		Address on File						
Skinner, Carla		Address on File						
Skinner, Zenia		Address on File						
Skirball Miller, Rebekah		Address on File						
Skopa, Olga		Address on File						
Skutt, Christie		Address on File						
Skutt, Rachel		Address on File						
Skwarcan, Shannon		Address on File						
Skwira, Kimberly		Address on File						
Skylynd, Lisa		Address on File						
Slack, Ashley		Address on File						
Slaughter, Antonio		Address on File						
Slavin, Samantha		Address on File						
Slay, Hannah		Address on File						
Sloan Mary		Address on File						
Sloane Frost		Address on File						

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Slough, Jasmine		Address on File						
Small, Janae		Address on File						
Smalley, Cora		Address on File						
Smart Moms Organic Inc		651 N Broad St Ste 205 6646			Middletown	DE	19709	
Smart Touch Janitorial Service	Smart Touch Sanitorio	Elvia Montielda Ramirez	2025 W California St		Santa Ana	CA	92704	
Smart, Annabel		Address on File						
Smartcareos LLC		5600 American Blvd W Ste 400			Bloomington	MN	55437	
Smeco		Southern Maryland Electric Cooperative	PO Box 62261		Baltimore	MD	21264-2261	
Smelser, Patricia		Address on File						
Smg Security Holdings LLC		PO Box 775520			Chicago	IL	60677-5520	
Smidl, Alison		Address on File						
Smiley, Anna		Address on File						
Smith Julianna		Address on File						
Smith, Adam		Address on File						
Smith, Amaris		Address on File						
Smith, Amy		Address on File						
Smith, Anansa		Address on File						
Smith, Annika		Address on File						
Smith, Bethanie		Address on File						
Smith, Brielle		Address on File						
Smith, Brittnee		Address on File						
Smith, Candice		Address on File						
Smith, Daniela		Address on File						
Smith, Emily		Address on File						
Smith, Enid		Address on File						
Smith, Erin		Address on File						
Smith, Hilary		Address on File						
Smith, Isabella		Address on File						
Smith, Jade Elizabeth		Address on File						
Smith, Jasmine		Address on File						
Smith, Jocelyn		Address on File						
Smith, Julie		Address on File						
Smith, Latavia		Address on File						
Smith, Loretta		Address on File						
Smith, Mckae		Address on File						
Smith, Morgan		Address on File						
Smith, Nefertiti		Address on File						
Smith, Reyna		Address on File						
Smith, Shaneil		Address on File						
Smith, Stacy		Address on File						
Smith, Sydney		Address on File						
Smith, Taylor		Address on File						
Smith, Valeria		Address on File						
Smith, William		Address on File						
Smith-Colbray, Tateyahna		Address on File						
Smith-Maxey, Latesha		Address on File						
Smoot, Linda		Address on File						
Smud		PO Box 15830			Sacramento	CA	95852-0830	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Smulyan, Xochi		Address on File						
Smyczek, Laura		Address on File						
Smykovchuk, Vasyl		Address on File						
Snagg, Jada		Address on File						
Snappy Electric Plumbing Heating & Air		2200 Canton Rd			Marietta	GA	30066	
Sneed Hazel		Address on File						
Sneed, Andrea		Address on File						
Sneed, Mason		Address on File						
Snelson-Meadows, Danielle		Address on File						
Snodgrass Trinity		Address on File						
Snohomish County Public Utility District No 1		5421 196th St SW	Ste 1&2		Lynnwood	WA	98036-6161	
Snohomish County Treasurer		3000 Rockefeller Ave	M S 510		Everett	WA	98201	
Snohomish County Treasurer		M S 510			Everett	WA	98201	
Snow, Leah		Address on File						
Snowden, Courtney		Address on File						
Snugs Pro Wash Inc		4525 NE 136th Ave			Portland	OR	97230	
So Roberts		Address on File						
So, Samantha		Address on File						
Soberanes Consuelo		Address on File						
Sobers, Andrea		Address on File						
Sobkowiak, Zuzanna		Address on File						
Socal Gas		PO Box 1626			Monterey Park	CA	91754-8626	
Soccer Bender LLC		6815 N Vancouver Ave			Portland	OR	97217	
Soccer Shots Charlotte LLC		11010 Monroe Rd			Matthews	NC	28105	
Soccer Shots Orange County LLC		2321 E 4th St Ste C 446			Santa Ana	CA	92705	
Socha, Erin		Address on File						
Soe, Cassandra		Address on File						
Soeur Lang Ly		Address on File						
Sohail, Rubina		Address on File						
Sohani, Sana		Address on File						
Sokolovskaya, Ksenia		Address on File						
Solange Gelman		Address on File						
Solanki, Piyusha		Address on File						
Solano, Veronica		Address on File						
Soler Gonzalez, Esther		Address on File						
Soliman	Robert A. Odell, Esq	1 Park Plaza	Suite 600		Irvine	CA	92614	
Solis, Erica		Address on File						
Solis, Skyler		Address on File						
Solomon Builders Inc		4539 Trousdale Dr			Nashville	TN	37204	
Solomon, Bitania		Address on File						
Solomon, Julia		Address on File						
Solomon, Larica		Address on File						
Solomon, Nathan		Address on File						
Solomon, Taylor		Address on File						
Soltane, Insaf		Address on File						
Soltman Levitt Flaherty & Wattles LLP		90 E Thousand Oaks Blvd Ste 300			Thousand Oaks	CA	91360	
Soman, Manisha		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Sonandres, Eleanor		Address on File						
Sondra Litvaityte		Address on File						
Sonera, Miyani		Address on File						
Song Qian		Address on File						
Soni Rajnika		Address on File						
Soni, Niketaben		Address on File						
Sonia Gupta		Address on File						
Sonia Mosley		Address on File						
Sonia Villegas		Address on File						
Sonitrol Orange County LLC		23 Mauchly 100			Irvine	CA	92618	
Sonya Hemraj		Address on File						
Sophia H Easley dba California Family Cleaning		Address on File						
Sophia Thomas		Address on File						
Sophia Zavala		Address on File						
Soreng, Nalika		Address on File						
Sorensen, Ferealem		Address on File						
Sorensen, Genevieve		Address on File						
Soroya, Shazia		Address on File						
Sorrells, Clarence		Address on File						
Sorrells, Maria		Address on File						
Sorto, Ana		Address on File						
Sorum-Ysaguirre, Susan		Address on File						
Sosa, Cassandra		Address on File						
Sosa-Fragoso, Jesenia		Address on File						
Soto Susana		Address on File						
Soto, Blanca		Address on File						
Soto, Mariah		Address on File						
Soto, Mariela		Address on File						
Soto, Valeria		Address on File						
Sottile, Maria		Address on File						
Soule Jaylee		Address on File						
Soule Jenna		Address on File						
Soule, Kayleigh		Address on File						
Sound Cleaning Resources Inc		PO Box 37			Issaquah	WA	98027	
Sound Incorporated		1550 Shore Rd			Naperville	IL	60563	
Sousa, Daline		Address on File						
South Brunswick Township	Attn Finance Dept Escrow	540 Ridge Rd Municipal Building			Monmouth Junction	NJ	08852	
South Brunswick Township	Attn Health Department	PO Box 190			Monmouth Junction	NJ	08852	
South Brunswick Township		Fire Safety Department	540 Ridge Rd		Monmouth Junction	NJ	08852	
South Carolina Attorney General	Attn Bankruptcy Department	PO Box 11549			Columbia	SC	29211	
South Carolina Dept of Revenue	Corporate Tax	PO Box 125			Columbia	SC	29214-0400	
South Carolina Dept of Revenue		300A Outlet Pointe Blvd			Columbia	SC	29210	
South Jersey Gas		PO Box 6091			Bellmawr	NJ	08099-6091	
South Riding Professional Center		PO Box 2100			Purcellville	VA	20134	
South West Plumbing & Water Heaters LLC		4150 Lind Ave SW			Renton	WA	98057	
Southeast Metro Stormwater Authority		PO Box 17631			Denver	CO	80217-0631	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Southeastern Sound Inc		3745 Dickerson Pike			Nashville	TN	37207	
Southern California Edison		PO Box 300			Rosemead	CA	91772-0001	
Southern Maryland Outdoor Power Equipment LLC dba Snow Tech		2205 Crain Hwy	Ste 101		Waldorf	MD	20601	
Southern Mechanical LLC dba Tennessee Elite Mechanical		1060 Acorn Dr			Nashville	TN	37210	
Southwest Gas Corp		PO Box 98890			Las Vegas	NV	89193-8890	
Southwood Realty LLC		104 1 2 Washington St Unit 13			Ayer	MA	01432	
Southwood Realty LLC		104 5 Washington St Unit 13			Ayer	MA	01451	
Sowells, Kiara		Address on File						
Sp Rpa 1325 Apartments LLC		5424 W Devon Ave 46271			Chicago	IL	60646	
Spagnoli, Haley		Address on File						
Spannaus, Sol		Address on File						
Sparkletts		PO Box 660579			Dallas	TX	75266-0579	
Sparkman Royo, Samantha		Address on File						
Spatt, Jamie		Address on File						
Spear, Tipton		Address on File						
Speargas, Sara		Address on File						
Spears, Censley		Address on File						
Spectrum Business		PO Box 7186			Pasadena	CA	91109-7186	
Speer, Olivia		Address on File						
Speers, Sean		Address on File						
Spencer Fane LLP	Attn Richard Walters	2144 E Republic Rd Ste B300			Springfield	MO	65804	
Spencer Office Cleaning Inc		323 Greenleaf Dr			Kirkwood	MO	63122	
Spencer, Robert		Address on File						
Speulstra, Ingrid		Address on File						
Spezzano, Brooke		Address on File						
Spielberg Rafaella		Address on File						
Spies, Scott		Address on File						
Spinale, Catherine		Address on File						
Spire		Drawer 2			St Louis	MO	63171	
Spivack, Alix		Address on File						
Spivey, Donna		Address on File						
Sportball		279 Prospect Park W 1L			Brooklyn	NY	11215	
Spring, Jess		Address on File						
Springer, Barbara		Address on File						
Springmill Villas & Towns Homeowners Association Inc		c o Community Association Services Of In	11711 N College Ave Ste 100		Carmel	IN	46032	
Sprinkle, Jordyn		Address on File						
Sprinkle, Rachael		Address on File						
Sprout LLC dba Build Sprout		943 Magenta St			Bronx	NY	10469	
Spruill, Sandra		Address on File						
Spurlock, Chanya		Address on File						
Sri Hari Uppalapati		Address on File						
Srila, Lamisa Huq Sirazee		Address on File						
SriMythili Villa		Address on File						
Srinivasan, Archana		Address on File						
Srinivasaperumal Krishnasamy		Address on File						
Sriprom, Phattanasri		Address on File						
Srithej Adusumilli		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Srivastava, Shivangi		Address on File						
Srour, Roy		Address on File						
Ss Peoria Arizona LLC	Sam Venigalla	2 Filasky Ct			Glen Head	NY	11545	
St Charles County Collector		201 North Second Street Suite 134			St Charles	MO	63301-2889	
St Johns County Utility		1205 State Rd 16			St Augustine	FL	32084-3006	
St Louis Lawn Care Inc		8601 New Hampshire Ave			St Louis	MO	63123	
St Louis License Collector		PO Box 78158			Saint Louis	MO	63178-8158	
St Louis Property Tax		41 S Central Ave			Clayton	MO	63105	
St preux, Patricia		Address on File						
St. John, Laura		Address on File						
St. Remy, Lily		Address on File						
Stablein, Kylie		Address on File						
Stabley, Macy		Address on File						
Stacey Erickson		Address on File						
Stacey Shih		Address on File						
Stacey, Rachel		Address on File						
Stacy Monasterio		Address on File						
Stacy Warren		Address on File						
Stacy, Allison		Address on File						
Stadick, Michelle		Address on File						
Stafford, Simona		Address on File						
Staines, Candi		Address on File						
Staley, Jennifer		Address on File						
Staley, Jordan		Address on File						
Stalling, Chelaya		Address on File						
Stalwick, Viktoria		Address on File						
Stamm, Sidney		Address on File						
Stan Case dba Party Time Rentals		Address on File						
Stanley Access Technologies LLC		PO Box 0371595			Pittsburgh	PA	15251-7595	
Stanley Steemer of South Florida Inc		2085 S Congress Ave			Delray Beach	FL	33445	
Stanley, Jaylen		Address on File						
Stanley, Jodi		Address on File						
Star Shine Pro Cleaning LLC		34 Coleman St SE	Ste A		Grand Rapids	MI	49548	
Star, Harmony		Address on File						
Stark, Lauren		Address on File						
Starkweather, Beatriz		Address on File						
State Comptroller		Comptroller Of Public Accounts	PO Box 149348		Austin	TX	78714-9348	
State of Connecticut		Connecticut Department Of Administrative Services	450 Columbus Blvd Ste 1303		Hartford	CT	06103	
State of Connecticut		Ct Dept Of Admin Svc Osbi Bureau Of Elevators	450 Columbus Blvd Ste 1303		Hartford	CT	06103	
State of Connecticut Drs Bus Dirpay	Department of Revenue Services	450 Columbus Blvd Ste 1			Hartford	CT	06103	
State of Maryland	The Office of Governor Wes Moore	100 State Cir			Annapolis	MD	21401	
State of New Hampshire		PO Box 637			Concord	NH	03302-0637	
State of New Jersey	Department of The Treasury	PO Box 002			Trenton	NJ	08625-0002	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
State of New Jersey Dept of Labor		PO Box 929			Trenton	NJ	08646	
State of New Jersey Part		PO Box 642			Trenton	NJ	08646-0642	
State of Tennessee		PO Box 198990			Nashville	TN	37219-8990	
State of Washington		PO Box 40002			Olympia	WA	98504-0002	
State of West Virginia		State Tax Department Taxpayer Services Division	PO Box 2745		Charleston	WV	25330-2745	
State University of New York College of Technology At Canton		Student Service Ctr	34 Cornell Dr		Canton	NY	13617	
Staten, Brenton		Address on File						
States, Skylar		Address on File						
Steele Associates Architects LLC		2738 NW Potts Ct	Ste 110		Bend	OR	97703	
Steele Electric LLC		7741 SW Cirrus Dr			Beaverton	OR	97008	
Steele, Alejandra		Address on File						
Stefan Le		Address on File						
Stefanie Yoder		Address on File						
Stein, Molli		Address on File						
Stein, Rupa		Address on File						
Steitz, Kimberly		Address on File						
Stella Dearing		Address on File						
Stellar Properties Inc dba Jan Pro Franchise Dev of Tulsa		PO Box 14015			Tulsa	OK	74159	
Stelly, Karla		Address on File						
Step Up for Students	Attn Accounts Receivable	4655 Salisbury Rd Ste 400			Jacksonville	FL	32256	
Step Up for Students	Attn Accounts Receivable	PO Box 54429			Jacksonville	FL	32245	
Stephanie Adair		Address on File						
Stephanie Beljon		Address on File						
Stephanie Fanelli		Address on File						
Stephanie Hazen		Address on File						
Stephanie Horstkoetter		Address on File						
Stephanie Liberatore		Address on File						
Stephanie Pace		Address on File						
Stephanie Romay LLC		3711 N 32nd Ter			Hollywood	FL	33021	
Stephanie Windwehen		Address on File						
Stephano Baik		Address on File						
Stephany Brooks dba Mudskippers Pottery LLC		Address on File						
Stephen Cheung		Address on File						
Stephen Lengen dba Nj Snake Man LLC		Address on File						
Stephen Perez		Address on File						
Stephens, Allena		Address on File						
Stephens, Courtney		Address on File						
Stephens, Layla		Address on File						
Stephenson, Emily		Address on File						
Sterner, Maxwell		Address on File						
Steve Chu Or Victoria Young		Address on File						
Steve Slaney		Address on File						
Steven Peissig dba Elite Pest Solutions LLC		PO Box 424			Portage	WI	53901	

Creditor Matrix

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Steven V Petrenko dba Stivewillbuildit LLC		Address on File						
Stevens Amanda		Address on File						
Stevens, Kathryn		Address on File						
Stevens, Milan		Address on File						
Stevenson, Katrina		Address on File						
Steward, Ashley		Address on File						
Stewart Ton Shedeysah		Address on File						
Stewart, Abigail		Address on File						
Stewart, Angel		Address on File						
Stewart, Ashle		Address on File						
Stewart, Ella		Address on File						
Stewart, Mark		Address on File						
Stewart, Rebecca		Address on File						
Stewart, Sean		Address on File						
Stewart-Day, Haylie		Address on File						
Stichter, Caitlin		Address on File						
Sticky Fingers Cooking		651 N Us Hwy 183 Ste 335 117			Leander	TX	78641	
Stiefvater Orchards LP	Attn Marci Langdon	c o Oro Vista Farms LLC	4831 Calloway Dr Ste 102		Bakersfield	CA	93312	
Stiefvater Orchards LP		1090 Vallombrosa Ave			Chico	CA	95926	
Stiefvater Orchards, LP	Attn Marci Langdon Oro Vista Farms, LLC	4831 Calloway Dr., Suite 102			Bakersfield,	CA	93312	
Stikeman Elliott LLP		1155 Rene Levesque Blvd W 41st Fl			Montreal	QC	H3B 3V2	Canada
Stinson, Shiana		Address on File						
Stipe, Malaysia		Address on File						
Stites, Courtney		Address on File						
Stith, Angela		Address on File						
Stoel Rives LLP		101 S Capitol Blvd	Ste 1900		Boise	ID	83702	
Stokes, Hollie		Address on File						
Stolp, Ashley		Address on File						
Stone, Ceira		Address on File						
Stone, Laila		Address on File						
Stonebraker, Hannah		Address on File						
Stonebridge Ranch Commercial Association Inc		Payment Processing Ctr	PO Box 293330		Lewisville	TX	75029-3330	
Stopke Susan		Address on File						
Stormwater Management Facilities Repair Group		8345A Beechcraft Ave			Gaithersburg	MD	20879	
Stormwater Stl LLC		5858 Delor St			St Louis	MO	63109	
Stout, Faith		Address on File						
Stout, Michelle		Address on File						
Stoyeck, Kathryn		Address on File						
Strata Apartment Holdings LLC		Strata At Mission Bay	1201 4th St		San Francisco	CA	94158	
Strategic Financial Solutions Inc dba Allstar Drapery & Window Treatment Co		453 Parkview Terrace			Buffalo Grove	IL	60089	
Straus Sarah		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Strawder, Jada		Address on File						
Strawn, Tracy		Address on File						
Streamline Plumbing LLC		1067 S Hoover St	Unite E 183		Longmont	CO	80501	
Streib Electric Company		9225 Watson Industrial Park			St Louis	MO	63126	
Streib Security LLC		9225 Watson Industrial Park			St Louis	MO	63126	
Strickland, Teaynah		Address on File						
Stripe Inc	Attn Clay Biggerstaff	354 Oyster Point Blvd			South San Francisco	CA	94080	
Stromberg, Caitlin		Address on File						
Strong Anthony		Address on File						
Strong, Amber		Address on File						
Strong, Asa		Address on File						
Strong, Danielle		Address on File						
Strong, Nicole		Address on File						
Strong, Teresa		Address on File						
Stroud, Samantha		Address on File						
Strunk, Ashli		Address on File						
Struss, Shannon		Address on File						
Strykun, Olena		Address on File						
Stuart Sofia		Address on File						
Stuart, Carrie		Address on File						
Stuart, Christina		Address on File						
Stubblefield, Shaun		Address on File						
Suarez, Federico		Address on File						
Suarez, Manuel		Address on File						
Subash, Mareeswari		Address on File						
Subramanian, Priya		Address on File						
Sudha Jagarlamudi		Address on File						
Sue Cheng		Address on File						
Sugden, Anne		Address on File						
Sulaiman Law Group Ltd dba Atlas Consumer Law		2500 S Highland Ave Ste 200			Lombard	IL	60148	
Sullivan Jamie		Address on File						
Sullivan, Claudia		Address on File						
Sullivan, Destiny		Address on File						
Sullivan, Emily		Address on File						
Sullivan, Jaycee		Address on File						
Sullivan, Mary		Address on File						
Sullivan, Shannon		Address on File						
Sullivan, Sydney		Address on File						
Sultan, Sadaf		Address on File						
Sultana, Shaela		Address on File						
Su-Lyness, Ling		Address on File						
Sumadsad, Liza		Address on File						
Sumedha, Fnu		Address on File						
Summer Energy LLC		PO Box 660938			Dallas	TX	75266-0938	
Summerlin, Imanee		Address on File						
Summers Veruskka		Address on File						
Summers, Megan		Address on File						
Summit Fire & Security LLC		PO Box 855227			Minneapolis	MN	55485-5227	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Summit Investment Management LLC dba Keen Summit Capital Partners LLC		1700 Lincoln St Ste 2150			Denver	CO	80203	
Sun Prairie Utilities		PO Box 867			Sun Prairie	WI	53590-0867	
Sun, Min		Address on File						
Sun, Xuan		Address on File						
Sundarrajan, Buvana		Address on File						
Sunico, Adriana		Address on File						
Superior Janitorial Supplies		11929 W Sample Rd			Coral Springs	FL	33065	
Superior Pest Control Inc		4251 Stafford Ave SW			Wyoming	MI	49548	
Supit, Gloria		Address on File						
Surbhasha Inc dba Harmony for Kids		49 Potomac Rd			Monmouth Junction	NJ	08852	
Sureshkumar, Nirmaladevi		Address on File						
Sureshponniah, Nithya Kalyani		Address on File						
Suri, Angel		Address on File						
Surqab, Ayesha		Address on File						
Surveymonkey Inc		1 Curiosity Way			San Mateo	CA	94403	
Susan carlton		Address on File						
Susan Jillson		Address on File						
Susan Mulligan		Address on File						
Susanna Barboni		Address on File						
Sustache Morales, Florinette		Address on File						
Suter, David		Address on File						
Sutliff, Ada		Address on File						
Sutton, Savannah		Address on File						
Suzie Carroll		Address on File						
Suzuki, Lorenia		Address on File						
Svastics, Claire		Address on File						
Svietlova, Anastasiia		Address on File						
Sviridov, Anastasiya		Address on File						
Swain, Heather		Address on File						
Swaminathan, Lavanya		Address on File						
Swank, Megan		Address on File						
Swanson, Dawn		Address on File						
Swanson, Eugenia		Address on File						
Swanson, Noelle		Address on File						
Swartz, Elizabeth		Address on File						
Swayne, Krystallynne		Address on File						
Swearingen, Ashley		Address on File						
Swearingen, Carmen		Address on File						
Swee Hoon Tan Christine		Address on File						
Sweeney & Sons Unlimited dba City Wide Facility Solutions Richmond of North Chesterfield		1583 Standing Ridge Dr			Powhatan	VA	23139-8051	
Sweeney, Emily		Address on File						
Sweeney, Kaylee		Address on File						
Sweeney, Laveeta		Address on File						
Swinney, Chavela		Address on File						
Swiss Air Heating & Cooling LLC		406 E Wabash St			Ofallon	MO	63366	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Swwc Utilities Inc		PO Box 360308			Hoover	AL	35236-0308	
Sy, Fatoumata		Address on File						
Sybesma, Carolyn		Address on File						
Sydney Mellides		Address on File						
Sydnie Redmond		Address on File						
Syed Abdul Rahman		Address on File						
Syed Mohammed Hussain		Address on File						
Syed, Amber		Address on File						
Syed, Fazilah		Address on File						
Syed, Hammad		Address on File						
Syed, Hina		Address on File						
Syed, Zahida		Address on File						
Sylvia Theoret		Address on File						
Synthetic Turf Florida LLC		725 N Hwy A1a Ste D105			Jupiter	FL	33477	
Sysco Corporation dba Sysco Oklahoma		1350 W Tecumseh Rd			Norman	OK	73069	
Syversen, Janey		Address on File						
Szasz, Sabrina		Address on File						
Szymanski, Dale		Address on File						
T Mobile for Business		PO Box 742596			Cincinnati	OH	45274-2596	
T Mobile/T-Mobile USA Inc by AIS Infosource, LP as Agent		PO Box 248848			Oklahoma City	OK	73214-8848	
Tabares Cuahutle, Abigail		Address on File						
Tabatha Viljoen		Address on File						
Tabios, Sydney		Address on File						
Tabor, Dana		Address on File						
Taccone, Emma		Address on File						
Tacos La Tapatia Ltd dba Little Angels Food Service		Address on File						
Tag Toys Inc		1810 S Acacia Ave			Compton	CA	90220	
Tahami, Hoorieh		Address on File						
Tahir, Irsa		Address on File						
Tait & Associates		701 N Parkcenter Dr			Santa Ana	CA	92705	
Tajibnapis, Natalia		Address on File						
Takele, Ruth		Address on File						
Takeshi Misu		Address on File						
Tal Simon		6345 Cragie Hill Ct			Dublin	OH	43017	
Talamantes, Lily		Address on File						
Talamonti-Gross, Brittney		Address on File						
Talanki Mohanakumar, Sowmya		Address on File						
Talbot, Lauren		Address on File						
Talladega Clay Randolph Child Care Corporation		925 N St E			Talladega	AL	35160	
Talmazan, Flora		Address on File						
Tamara Casado		Address on File						
Tamara Wilson		Address on File						
Tamayo, Alina		Address on File						
Tamayo, Karina		Address on File						
Tameenah Adams dba Best Kitchen LLC		Address on File						

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Tamez, Alexandra		Address on File						
Tamia Williams		Address on File						
Tammy J Mcrae Tax Assessor Collector	c o Montgomery County Tax Office	400 N San Jacinto St			Conroe	TX	77301	
Tammy Kim		Address on File						
Tammy L Packard dba Luna Productions LLC		Address on File						
Tan Fire Alarms LLC		5233 Kalmia Dr			Dayton	MD	21036	
Tanden Service Corp dba Evergreen Sanitation Inc		PO Box 259			Lake Stevens	WA	98258	
Tang Yanping		Address on File						
Tang, Leilani		Address on File						
Tangarife Lopez, Maria Jose		Address on File						
Tannieru, Sireesha		Address on File						
Tansey, Laura		Address on File						
Tanu Kak		Address on File						
Tanudjaja, Clarissa		Address on File						
Taofeek, Rosheedat		Address on File						
Tapia Rendon, Maria		Address on File						
Tara Nelson		Address on File						
Tarabay, Stephanie		Address on File						
Taran, Raka		Address on File						
Taranenko, Nina		Address on File						
Tardiff, Avery		Address on File						
Tare, Prachi		Address on File						
Taribello, Cristina		Address on File						
Tariq, Aniqa		Address on File						
Tarrant County Environmental Health		5001 N Riverside Dr Ste 105			Fort Worth	TX	76137	
Tarter Krinsky & Drogin LLP		1350 Broadway			New York	NY	10018	
Tarverdyan, Tereza		Address on File						
Tasha Lewis		Address on File						
Tatalovich, Talia		Address on File						
Tate Perry		Address on File						
Tate, Keleigh		Address on File						
Tate, Maria		Address on File						
Tate, Marrissa		Address on File						
Tatiana Santiago		Address on File						
Tatsch, Megan		Address on File						
Tatyane De Oliveira		Address on File						
Taube Management Realty LLC		Taube Management Realty LLC	PO Box 299		Emerson	NJ	07630	
Tavolacci, Danielle		Address on File						
Tax Collector		231 E Forsyth St Rm 141			Jacksonville	FL	32202	
Tayar, Kehi		Address on File						
Tayler Diepholz		Address on File						
Taylor Barke		Address on File						
Taylor Gutow Yoss Yogees		Address on File						
Taylor Heating Clng Plmbng LLC		5518 163rd St E Ste A			Puyallup	WA	98375	
Taylor Janes		Address on File						

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Taylor, Alexander		Address on File						
Taylor, Allysea		Address on File						
Taylor, Amanda		Address on File						
Taylor, Amity		Address on File						
Taylor, Ashlyn		Address on File						
Taylor, Bryce		Address on File						
Taylor, Charsandra		Address on File						
Taylor, Crystal		Address on File						
Taylor, Daeonah		Address on File						
Taylor, Esmeralda		Address on File						
Taylor, Jamari		Address on File						
Taylor, Jamarkia		Address on File						
Taylor, Jim		Address on File						
Taylor, Julie		Address on File						
Taylor, Kenue		Address on File						
Taylor, Lauren		Address on File						
Taylor, Lilla		Address on File						
Taylor, Madison		Address on File						
Taylor, Megan		Address on File						
Taylor, Tatyana		Address on File						
Taylor, Tyra		Address on File						
Tayyab, Nazia		Address on File						
Tayyeba Ali		Address on File						
Tcb Belden LLC		c o Newport Capital Partners	353 N Clark St 3625		Chicago	IL	60654	
Tcr Handyman Services		7647 Pierside Dr			Dardenne Prairie	MO	63368	
Td Facilities & Management LLC dba City Wide Facility Solutions Madison Wi		5325 Wall St Ste 1500			Madison	WI	53718-7986	
TDOR c/o Attorney General	TDOR c/o Bankruptcy Unit	Attn Sherry Grubbs	PO Box 190665		Nashville	TN	37219-0665	
TDOR c/o Attorney General	Tennessee Department of Revenue	Sherry Grubbs	500 Deaderick Street		Nashville	TN	37242	
Teach The World To Read LLC dba Ebli		6015 W Pierson Rd Ste 1			Flushing	MI	48433	
Teaching Nomad Inc dba Hellosubs		PO Box 2186			Austin	TX	78768-2186	
Teague, Paloma		Address on File						
Teardrop Partners L P	Tom Magee	5900 Balcones Dr Ste 23667			Austin	TX	78731	
Teardrop Partners L P		5900 Balcones Dr Ste 23667			Austin	TX	78731	
Teardrop Partners LP	General Counsel Real Estate	Bright Horizons Childrens Centers LLC	2 Wells Ave		Newton	MA	02459	
Teardrop Partners LP		100 Commons Rd Ste 7 703			Dripping Springs	TX	78620	
Tech Electronics Inc		6437 Manchester Ave			St Louis	MO	63139	
Teco Peoples Gas		PO Box 31318			Tampa	FL	33631-3318	
Teddy Andress		Address on File						
Teems, Bethany		Address on File						
Teitelbaum, Emily		Address on File						
Teixeira-Espinosa, Traigh Micah		Address on File						
Tejada, Krissia		Address on File						
Tejani, Shweta		Address on File						
Tekle, Tsigereda		Address on File						
Teklehaimanot, Martha		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Tela, Bionda		Address on File						
Telegina, Vera		Address on File						
Telfah, Shaylin		Address on File						
Tellez Vanegas, Ana		Address on File						
Tellez, Erika		Address on File						
Tellman Kyra		Address on File						
Tellman, Jennifer		Address on File						
Temp Con LLC		15670 S Keeler St			Olathe	KS	66062	
Temple, Jing		Address on File						
Templeton, Kristen		Address on File						
ten Brink, Lotte		Address on File						
Ten Hoven, Mariah		Address on File						
Tena, Alejandra		Address on File						
Tennant, Caitlyn		Address on File						
Tennessee Attorney General	Attn Bankruptcy Department	PO Box 20207			Nashville	TN	37202-0207	
Tennessee Department of Revenue		Andrew Jackson State Office Building	500 Deaderick St		Nashville	TN	37242	
Tennessee Dept of Revenue	c o Tennessee Attorney Generals Office	Bankruptcy Division	PO Box 20207		Nashville	TN	37202-0207	
Teravista Community Assoc c o Goodwin & Co		c o Goodwin Processing Ctr	PO Box 93447		Las Vegas	NV	89193-3447	
Teravista Community Association Inc		4211 Teravista Club Dr			Round Rock	TX	78665	
Teri Lombard		Address on File						
Terra Bell		Address on File						
Terra Firma Services LLC		1321 Upland Dr. PMB 20442			Houston	TX	77043	
Terrell, Caroline		Address on File						
Terrett, Kanisha		Address on File						
Terri Hu		Address on File						
Terry, Denise		Address on File						
Terry, Shannon		Address on File						
Tersigni, Michael		Address on File						
Tess, Thalia		Address on File						
Tessler, Yael		Address on File						
Testa, Grace		Address on File						
Teter, Rachel		Address on File						
Tetrault, Emily		Address on File						
Tetteh, Mikayla		Address on File						
Tewis, Jordan		Address on File						
Tewoldemedhin, Snit		Address on File						
Texas Attorney General	Attn Bankruptcy Department	300 W 15th St			Austin	TX	78701	
Texas Comptroller of Public Accounts	Attention Bankruptcy	Revenue Accounting Division	PO Box 13528		Austin	TX	78711	
Texas Comptroller of Public Accounts	Attn Bankruptcy Section	Lyndon B Johnson State Office Building	111 E 17th St		Austin	TX	78774	
Texas Comptroller of Public Accounts	Attn Revenue Accounting Div.	111 E. 17th Street			Austin	TX	78711	
Texas Comptroller of Public Accounts	Office of the Attorney General	Bankruptcy & Collections Division	PO Box 12548, MC-008		Austin	TX	78711	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Texas Comptroller of Public Accounts		PO Box 13528 Capitol Station			Austin	TX	78711-3528	
Texas Comptroller of Public Accounts		PO Box 149348			Austin	TX	78714-9348	
Texas Gas Service		PO Box 219913			Kansas City	MO	64121-9913	
Texas Medicaid and Health	c o Texas Health and Human Services	N Austin Complex	4601 W Guadalupe St		Austin	TX	78751-3146	
Texas Rising Phoenix Athletic Association		927 Ponds Edge Ln			Euless	TX	76040	
Tforce Freight Inc		PO Box 7410804			Chicago	IL	60674-0804	
Thai, Shayla		Address on File						
Thakare Jayashri		Address on File						
Thakkar, Hemal		Address on File						
Thakur, Vinita Singh		Address on File						
Thanh Roberts		Address on File						
Thao, Arielle		Address on File						
Thapa-Karki, Sudeepa		Address on File						
Tharani, Ashraf Azimuddin		Address on File						
Tharp, Leah		Address on File						
Thavarekere Lakshmi Narayanappa, Shobha Rani		Address on File						
The Backflow Pro Inc		7 W 41st Ave 505			San Mateo	CA	94403	
The City of Lake Forest	Attn Laura Hunter	100 Civic Ctr Dr			Lake Forest	CA	92630	
The County of Denton, Texas	Attn Bankruptcy Dept	c/o MVBA	PO Box 1269		Round Rock	TX	78680-1269	
The County of Williamson, Texas	Williamson County Tax Assessor-Collector	904 South Main			Georgetown	TX	78626-5829	
The County of Williamson, TX, Collecting Property Taxes for Itself & The City of Cedar Park, TX, The City of Round Rock, TX	Williamson County Tax Assessor-Collector	904 South Main			Georgetown	TX	78626-5829	
The Empire Management		134 Route 59 Ste 201			Suffern	NY	10901	
The Fireline Corporation dba Fireline Corporation		4506 Hollins Ferry Rd			Baltimore	MD	21227	
The Flying Locksmiths of Jacksonville		7933 Baymeadows Way Ste 9			Jacksonville	FL	32256	
The Groovy Gym Bus LLC		7301 Ranch Rd 620 N St 155 254			Austin	TX	78726	
The Hanover Insurance Group		PO Box 580045			Charlotte	NC	28258-0045	
The Hartford Non Auto Pay Tx		PO Box 660916			Dallas	TX	75266-0916	
The Janet Fargo Exemption Trust and Labonnevie Ventures LLC	Norman Fargo	1018 Mogul Hill Rd			Sandpoint	ID	83864	
The Janet Fargo Exemption Trust and Labonnevie Ventures, LLC	Tara Nelson	PO Box 1836			Bonners Ferry	ID	83805	
The Kirby G Smith Law Firm LLC W9		4488 N Shallowford Rd Ste 105			Atlanta	GA	30338	
The Larson Group		17925 Archwood Way			Olney	MD	20832	
The Las Colinas Association		PO Box 203264			Dallas	TX	75320-3264	
The N2 Company dba N2 Publishing		PO Box 208092			Dallas	TX	75320-8092	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
The Paul Family Trust Dated June 191997		Address on File						
The Paul Family Trust Dtd 6 19 97		Address on File						
The Plumbing Pro Inc		PO Box 425			Grandview	MO	64030	
The Robert L Wells Living Trust		Address on File						
The Robert L. Wells Living Trust		Address on File						
The Terminix International Co dba Schendel Pest Services		PO Box 735145			Dallas	TX	75373-5145	
The Water Line Group LLC dba The Irrigation Professionals		11639 Iron Brigade Unit Ave			Bristow	VA	20136	
The Yang Group LLC		10450 Donoho Pl			St Louis	MO	63131	
Thelen, Maricella		Address on File						
Theodore Martin dba Advanced Pest Control		Address on File						
Theresa Ost		Address on File						
Thermostat Acquisition Holding LP dba Premistar Wisconsin		16200 W Glendale Dr			New Berlin	WI	53151	
Thermostat Acquisition Holdings LP dba Premistar North		9933 N Alpine Rd			Machesney Park	IL	61115	
Theurer, Gunther		Address on File						
Thibodeau, Chatney		Address on File						
Thilo Freeman		Address on File						
Thirukonda Harini		Address on File						
Thirunavukarasu, Sivananda Lakshmi		Address on File						
Thirunavukkarasu, Gayathri		Address on File						
Thiyyagura, Anusha		Address on File						
Thomas Aykara, Tinu		Address on File						
Thomas Francis Wrenn		Address on File						
Thomas, Alexandra		Address on File						
Thomas, Amya		Address on File						
Thomas, Arlecia		Address on File						
Thomas, Cameryn		Address on File						
Thomas, Dominique		Address on File						
Thomas, Imani		Address on File						
Thomas, Jordan		Address on File						
Thomas, Jordan		Address on File						
Thomas, Kevina		Address on File						
Thomas, Madison		Address on File						
Thomas, Mary		Address on File						
Thomas, Michaela		Address on File						
Thomas, Samantha		Address on File						
Thomas, Taylor		Address on File						
Thomas, Teressa		Address on File						
Thomason, Isabella		Address on File						
Thompson, Alondria		Address on File						
Thompson, Angel		Address on File						
Thompson, Cameron		Address on File						
Thompson, Eleanor		Address on File						
Thompson, Evan		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Thompson, Isaac		Address on File						
Thompson, Jennifer		Address on File						
Thompson, Jordyn		Address on File						
Thompson, Kortney		Address on File						
Thompson, Kylla		Address on File						
Thompson, Makayla		Address on File						
Thompson, Mia		Address on File						
Thompson, Myrella		Address on File						
Thompson, Sarah		Address on File						
Thompson, Sienna		Address on File						
Thomson, Brianna		Address on File						
Thornton, Alexandra		Address on File						
Thrasher Electric LLC dba Te Certified Electricians Plumbing Heating and Cooling		98 Patterson Rd			Lawrenceville	GA	30044	
Threadgill, Dashantae		Address on File						
Three Fountains LLC		724 Corbin Terrace			Kansas City	MO	64111	
Three Fountains, LLC	Attn Christopher Beal	724 Corbin Terrace			Kansas City	MO	64111	
Thung, Christine		Address on File						
Thurman, Sarah		Address on File						
Thurston, Javian		Address on File						
Thuy Ngoc Bui		Address on File						
Thuy Thi Thu Nguyen		Address on File						
Tia Thomas		Address on File						
Tice, Emily		Address on File						
Tichenor, Mackenzie		Address on File						
Tidwell, Morgan		Address on File						
Tierney Publishing Inc dba Parenting Oc Media		305 N Harbor Blvd Ste 320			Fullerton	CA	92832	
Tierra Talley dba The Starz Program of Lake Norman		Address on File						
Tiffany Kilgore		Address on File						
Tiffany Lowen		Address on File						
Tiffany May		Address on File						
Tiffeny Hawkins		Address on File						
Tig, Silan merve		Address on File						
Tihen, Charlotte		Address on File						
Tiller, Kayla		Address on File						
Tim Beckworth		Address on File						
Tim Lozynyc		Address on File						
Timilsina, Nabin		Address on File						
Timmons, Audra		Address on File						
Timmons, Ronald		Address on File						
Timofeeva Victoria		Address on File						
Timoteo, Christmas		Address on File						
Timothy Littlejohn dba Tnt Amusements LLC		Address on File						
Timothy T Ney dba Tnt Landscaping LLC		Address on File						
Tino, Whitney		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Tippets, Angela		Address on File						
Tipton, Candance		Address on File						
Tipton, Hailey		Address on File						
Tirado Chris		Address on File						
Tirado, Dorka		Address on File						
Tirmizi, Tazeen		Address on File						
Tiscareno, Flor		Address on File						
Tisdale, Jennifer		Address on File						
Tisdale, Xavier		Address on File						
Titan Cpr Associates		10120 S Windsor Dr			Oak Creek	WI	53154-5580	
Titan Environmental Services Inc		2418 Merriam Ln			Kansas City	KS	66106	
Tiu, Mary		Address on File						
Tjn Services LLC dba Legacy Landscape		PO Box 2892			Broken Arrow	OK	74013	
Tk Elevator Corp		PO Box 3796			Carol Stream	IL	60132-3796	
TK Elevator Corporation	Accounts Receivable Specialist	Jasmine Gresham	PO Box 3796		Carol Stream	IL	60132-3796	
TK Elevator Corporation	Attn Accounts Receivable Dept	788 Circle 75 Parkway SE, Suite 500			Atlanta	GA	30339	
Tkach, Svetlana		Address on File						
Tlaib, Raya		Address on File						
Tlb Ventures Inc dba Flylock Security Solutions Jacksonville		4465 Baymeadows Rd Ste 1			Jacksonville	FL	32217	
Tlc Total Lawn Care LLC		16380 N Evans Rd Ste 3			Selma	TX	78154	
Tn Department of Revenue		500 Deaderick St			Nashville	TN	37242	
Tobey, Cadence		Address on File						
Tobin, Kristina		Address on File						
Toby Wells Foundation		17083 Old Coach Road			Poway	CA	92064	
Toby, Anaiah		Address on File						
Todur, Madhuri		Address on File						
Toebben, Marlena		Address on File						
Togetherhood Inc		41 W 73rd St 1			New York	NY	10023	
Toledo, Franceska		Address on File						
Tolentino, Lanaii		Address on File						
Toloueakhtar, Fatemeh		Address on File						
Tom Blanchard		Address on File						
Tom Douglas		Address on File						
Tommy Heaton		Address on File						
Tomorrow Innovations Inc Inc		1 Polk St 505			San Francisco	CA	94102	
Tomsey, Jane		Address on File						
Toni Bennefield		Address on File						
Tony J Khuri Irrevocable Trust		Address on File						
Tony Taylor		Address on File						
Toole, Alora		Address on File						
Toon, Sidney		Address on File						
Tooson, Briana		Address on File						
Tormen, Zenia		Address on File						
Torrance, Elisa		Address on File						
Torre, Autumn		Address on File						
Torres Cabanas, Sandra		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Torres Del Moral, Monica		Address on File						
Torres Fretes, Gloria		Address on File						
Torres Maria		Address on File						
Torres Rose		Address on File						
Torres Santiago, Sorangel		Address on File						
Torres, Alicia		Address on File						
Torres, Angelica		Address on File						
Torres, Ashley		Address on File						
Torres, Blanca		Address on File						
Torres, Daniella		Address on File						
Torres, Diana		Address on File						
Torres, Emma		Address on File						
Torres, Isabella		Address on File						
Torres, Jazirah		Address on File						
Torres, Joyce		Address on File						
Torres, Kaina		Address on File						
Torres, Karina		Address on File						
Torres, Nayelis		Address on File						
Torres, Noelia		Address on File						
Torres, Samantha		Address on File						
Torres-Delgado, Tania		Address on File						
Torstenson, Deanna		Address on File						
Tortorici, Katherine		Address on File						
Tortoriello, Melanesia		Address on File						
Toscano, Kennedy		Address on File						
Toscano, Mikayla		Address on File						
Toscano, Teresa		Address on File						
Toska, Arijana		Address on File						
Total Fire Protection		111 Crossways Park Dr W			Woodbury	NY	11797	
Total Water Treatment Systems		5002 World Dairy Dr			Madison	WI	53718	
Tovar Briseno, Martha		Address on File						
Tovar, Andreyna		Address on File						
Towle, Anjolie		Address on File						
Town of Flower Mound		2121 Cross Timbers Rd			Flower Mound	TX	75028	
Town of Flower Mound Alarm Program		PO Box 143186			Irving	TX	75014-3186	
Town of Jupiter		210 Military Trail			Jupiter	FL	33458	
Town of Purcellville Utility		221 S Nursery Ave			Purcellville	VA	20132	
Town of Purcellville Virginia		Department Of Community Development	221 S Nursery Ave		Purcellville	VA	20132	
Town of Wilton		Wilton Fire Marshal	236 Danbury Rd		Wilton	CT	06897	
Town Square Publications LLC		PO Box 6754			Carol Stream	IL	60197-6754	
Townsend, Brittany		Address on File						
Township of Branchburg		34 Kenbury Rd			Somerville	NJ	08876	
Township of Branchburg Sewerage Utility		1077 U S Hwy 202 N			Branchburg	NJ	08876-3936	
Township of Bridgewater		PO Box 24005			Newark	NJ	07101-0406	
Township of Lawrence		2207 Lawrence Rd			Lawrence Township	NJ	08648	
Township of Lawrence		PO Box 6006			Lawrence Township	NJ	08648	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Township of Plainsboro	Attn Josi Easter Dept Of Planning and Zoning	641 Plainsboro Rd			Plainsboro	NJ	08536	
Township of South Brunswick		540 Ridge Rd			Monmouth Junction	NJ	08852	
Township of South Brunswick		Municipal Building			Monmouth Junction	NJ	08852	
Tracey Boorom		Address on File						
Trad, Virginia		Address on File						
Tramble Tomerlin		Address on File						
Tran Tracy		Address on File						
Tran, Chauhoan		Address on File						
Tran, Quyen		Address on File						
Transamerica		PO Box 653005			Dallas	TX	75265-3005	
TransLoadIt		WaBmannsdorfer Chaussee 39a			Berlin		12355	GERMANY
Transparent Classroom		5470 Shilshole Ave NW Ste 420			Seattle	WA	98107	
Travers, Luc		Address on File						
Travezano, Kimberly		Address on File						
Travis County Tax Office		5501 Airport Blvd			Austin	TX	78751-1410	
Travis County Tax Office		PO Box 149328			Austin	TX	78714-9328	
Travis County Wcid 10		PO Box 676664			Dallas	TX	75267-6664	
Travis Heseman		Address on File						
Travnikova, Svitlana		Address on File						
Travs Cleaning Service Inc		PO Box 324			Chelmsford	MA	01824	
Trax Payroll	c o Bamboohr Payroll	740 Alfred Nobel Dr			Hercules	CA	94547	
Treadway, Mary		Address on File						
Treasurer City of Fairfax		City Hall Rm 224	10455 Armstrong St		Fairfax	VA	22030	
Treasurer of Chesterfield County		c o Chesterfield County Utilities	PO Box 608		Chesterfield	VA	23832-0009	
Treasurer of Virginia		101 N 14th St			Richmond	VA	23219	
Treasurer State of Connecticut		Connecticut Office Of Early Childhood	450 Columbus Blvd	Ste 302	Hartford	CT	06103	
Treasurer State of New Jersey		Dca Bfce Dores	PO Box 663		Trenton	NJ	08646-0663	
Treasurer State of New Jersey Dept of Children and Families		Office Of Licensing Child Care Licensing Cc 937	PO Box 717		Trenton	NJ	08625-0717	
Treat, Eleanor		Address on File						
Tree Enterprises LLC		11740 Hwy 158			Reidsville	NC	27320	
Trejo Lopez, Guillermina		Address on File						
Trejo, Jeselyn		Address on File						
Trene Hawkins		Address on File						
Trepczyk, Rachel		Address on File						
Treulieb, Natalia		Address on File						
Trevino, Mikaela		Address on File						
Tri Borough Management		1509 Dodona Terrace Unit 205			Leesburg	VA	20175	
Tri State Fire Protection		445 Delsea Dr			Sewell	NJ	08080	
Tri Vision Corp Ll dba Jan Pro of Colorado		Lockbox 17648			Denver	CO	80217-0648	
Triana, Cecilia		Address on File						
Trice, Erin		Address on File						
Trice, Tiffany		Address on File						
Tricia Olson		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Trico Regional Sewer Utility		7236 Mayflower Park Dr			Zionville	IN	46077	
Trident Security Systems Inc dba Trident Fire & Security		PO Box 826			Longmont	CO	80502	
Trimble, Kaitlyn		Address on File						
Trimble, Tichaina		Address on File						
Trip3 LLC	Attn Farid Trad	13750 San Pedro Ave, Suite B10			San Antonio,	TX	78232	
Trip3 LLC		13750 San Pedro Ave Ste B10			San Antonio	TX	78232	
Tripathi, Shilpa		Address on File						
Tripicchio Gavin		Address on File						
Tripp, Laura		Address on File						
Trissel, Jillian		Address on File						
Trivedi, Antika		Address on File						
Trochez Reyes, Kayse		Address on File						
Tronicom Corporation dba Tech Electronics Indianapolis In		PO Box 66936			St Louis	MO	63166-6936	
Troshak, Richard		Address on File						
Trotter, Sunni		Address on File						
Troutman Pepper Hamilton Sanders LLP		PO Box 933652			Atlanta	GA	31193-3652	
Trow, Diosdada		Address on File						
Trude, Debra		Address on File						
Trueblood, Amaya		Address on File						
Truelove, Rachel		Address on File						
Trujillo, Jessika		Address on File						
Trujillo, Luz		Address on File						
Trulson, Jacob		Address on File						
Truly Amazing Service LLC dba Truly Nolen Jacksonville		5825 Lone Pine Rd			Jacksonville	FL	32216	
Truong Thaovy		Address on File						
Trusha Patel		Address on File						
Tsomo, Meyla		Address on File						
Tst Cat of Dfw dba The Steam Team Restoration		PO Box 192745			Dallas	TX	75219	
Tuaumu, Hailey		Address on File						
Tucker, Antanisha		Address on File						
Tucker, Kelli		Address on File						
Tuller, Brianna		Address on File						
Tulsa County Treasurer		John M Fothergill	218 W 6th St 8th Fl		Tulsa	OK	74119-1004	
Tulsi Shahani		Address on File						
Tunsill, Ayanna		Address on File						
Turk, Saania		Address on File						
Turnbull, Christy		Address on File						
Turnbull, Delaney		Address on File						
Turner, Andria		Address on File						
Turner, Eliza		Address on File						
Turner, Jaleesa		Address on File						
Turner, Jayla		Address on File						
Turner, Kayla		Address on File						
Turner, Logan		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Turner, Shelby		Address on File						
Turner-Reistad, Taeli		Address on File						
Turpin Kendra		Address on File						
Turtle River Montessori West	Attn Thomas White	926 Maplewood Dr			Jupiter	FL	33458	
Tuz, Mariana		Address on File						
Twegbe, Michelle		Address on File						
Tweten, Chloe		Address on File						
Twigg, Alexys		Address on File						
Twin Star Ventures, LLC	Twin Star Ventures LLC	226 Williams Ln			Bigfork	MT	59911	
Two Mikes Catering LLC		4850 Forman Rd			St Louis	MO	63123	
Txu Energy		PO Box 650638			Dallas	TX	75265-0638	
Tydings, Courtney		Address on File						
Tyler Bard		Address on File						
Tyler Stukenbroeker		Address on File						
Tyler, Cacey		Address on File						
Typeform Inc		Calle Bac De Roda 163			Barcelona		B 08018	SPAIN
U S Toy Co Inc Constructive Playthings		13201 Arrington Rd			Grandview	MO	64030	
Ubaldo-Flores, Jaquelin		Address on File						
Ubba, GopiSurya Kumari		Address on File						
Udaipurwala Hazra		Address on File						
Udayakumar, Sundaravalli		Address on File						
Udupi Supreeth Kumar Kini		Address on File						
Uehara, Minami		Address on File						
Ugalde Alcazar, Maria Jose		Address on File						
Ugbor-Jovicevic, Tochi		Address on File						
Uhn Sarah		Address on File						
Ukb Properties		455 409 Granville St			Vancouver	BC	V6C 1T2	Canada
Uline		12575 Uline Dr			Pleasant Prairie	WI	53158	
Ullman Emily		Address on File						
Ulloa, Luisa		Address on File						
Ulrich, Ashley		Address on File						
Ulrich, Brian		Address on File						
Uma Mishra		Address on File						
Umana, Michelle		Address on File						
Umar Osman		Address on File						
Umesh Balani		Address on File						
Underwood, Kelly		Address on File						
Unifour Fire & Safety LLC		PO Box 9489			Hickory	NC	28603	
Unisource Inc		1070 Waterford Dr			Garner	NC	27529	
United Fire Protection Corporation		1 Mark Rd			Kenilworth	NJ	07033	
United Healthcare Insurance	c o Unitedhealth Group Incorporated	1 Health Dr			Eden Prairie	MN	55344	
United States Treasury		Internal Revenue Service Ctr	PO Box 409101		Ogden	UT	84409	
University Training Center Inc		19742 Macarthur Blvd 150			Irvine	CA	92612	
Unrath, Cassandra		Address on File						
Untaran, Bonnie		Address on File						
Upadhyay, Mudita		Address on File						
Uppal, Esha		Address on File						

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Upper Gwynedd Equities LLC	c/o Retail Sites, LLC	Attn Robert Hill, Managing Member	101 W. Main Street, Suite 100		Moorestown	NJ	08057	
Upper Merion Township		Tri State Financial Group	PO Box 38		Bridgeport	PA	19405	
Ups		PO Box 650690			Dallas	TX	75265-0690	
Upshaw, Ashlyn		Address on File						
Uram, Angelique		Address on File						
Urban Infant Inc		1440 N Kingsbury Ste 115			Chicago	IL	60642	
Urban Yoga		244 Fifth Ave 2nd Fl	Ste G244		New York	NY	10001	
Urbina Dulce		Address on File						
Urbina, Guadalupe		Address on File						
Urchna Morar		Address on File						
Urdaneta, Amanda		Address on File						
Urek, Semira		Address on File						
Urias, Megan		Address on File						
Uribe, Leslie		Address on File						
Uribe, Rosario		Address on File						
Uribe, Sandra		Address on File						
Uriel Lara		Address on File						
Uriel Lara		PO Box 1604			San Mateo	CA	94401	
Urquhart, Holly		Address on File						
Ursachi, Corina		Address on File						
US Foods Inc		1051 Amboy Ave			Perth Amboy	NJ	08861	
US Foods Inc Nj Shellfish Cert 758Rs		PO Box 641871	Nj Shellfish Cert 758Rs		Pittsburgh	PA	15264-1871	
US Real Estate Investments LLC		307 S B St Ste 1			San Mateo	CA	94401	
Usha Rani Kodali		Address on File						
Usi Insurance Services LLC		PO Box 66119			Virginia Beach	VA	23466	
Usw Holding Company LLC dba Culligan Water		380 Memorial Dr			Crystal Lake	IL	60014	
Utah Attorney General	Attn Bankruptcy Department	Utah State Capitol Complex	350 N State St Ste 230		Salt Lake City	UT	84114-2320	
Utah Dept of Taxation	Attn Bankruptcy Section	210 N 1950 W			Salt Lake City	UT	84134	
Utah State Tax Commission		210 N 1950 W			Salt Lake City	UT	84134-0180	
Uthmonseur, Phalin		Address on File						
Utter, Erika		Address on File						
Utter, Rahma		Address on File						
Uzcategui, Beatriz		Address on File						
Uzoma, Jubilee		Address on File						
Uzquiano, Juana		Address on File						
V Lions Farming LLC		PO Box 1200	29341 Kimberlina Rd		Wasco	CA	93280	
V LIONS FARMING, LLC	KEITH GARDNER	29341 KIMBERLINA RD STE 101			WASCO	CA	93280	
V LIONS FARMING, LLC		P.O. BOX 1200			WASCO	CA	93280	
Vaca, Michelle		Address on File						
vadlamani, venkata lakshmi		Address on File						
Vadlamudi, Chetana		Address on File						
Vail Piper		Address on File						
Vajrala, Snehalatha		Address on File						
Valdes, Gabriela		Address on File						
Valdez, Lilly		Address on File						
Valdez, Lismery		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Valencia, Hannah		Address on File						
Valencia, Monica		Address on File						
Valencia, Rosalinda		Address on File						
Valencia, Valeria		Address on File						
Valenzuela Kira		Address on File						
Valenzuela, Wendy		Address on File						
Valera, Eric		Address on File						
Valerie Leffler		Address on File						
Valiant, Triniti		Address on File						
Valizadeh, Rahil		Address on File						
Vallejo, Cynthia		Address on File						
Vallejo, Melissa		Address on File						
Valley Ranch Master Association		c o Ccmc Processing Ctr	PO Box 93327		Las Vegas	NV	89193-3327	
Valluri Dhrithi		Address on File						
Valluri Medha		Address on File						
Valor Landscape		2200 Rifle St			Aurora	CO	80011	
Valuation Research Corporation		PO Box 809061			Chicago	IL	60680-9061	
Van Gilder, Molly		Address on File						
Van Houten, Christina		Address on File						
Van Lier, Miranda		Address on File						
Van Noy, Erica		Address on File						
van Sonderen, Wieneke		Address on File						
Van Zee, Shaye		Address on File						
Van Zeilstra		Address on File						
Vanagel, Olivia		Address on File						
Vanasse Hangen Brustlin Inc		PO Box 845179			Boston	MA	02284-5179	
Vandehey Madeline		Address on File						
Vandehey, Brooke		Address on File						
Vanderborg, William		Address on File						
Vandercreek Lara		Address on File						
Vanderpol, Aubrey		Address on File						
Vanegas Gomez, Sara		Address on File						
Vanessa Alonso		Address on File						
Vanessa Blaylock		Address on File						
Vanessa Gante		Address on File						
Vangala, Swetha		Address on File						
Vanguard Cleaning System of The Central Valley & Sacramento		91 Darcy Pkwy			Lathrop	CA	95330	
Vanguard Retirement	c o The Vanguard Group Inc	PO Box 2600			Valley Forge	PA	19482-2600	
Vanjarapu, Santoshi Kumari		Address on File						
Vanpelt, Dusty		Address on File						
Varada, Leela Padma		Address on File						
Varela, Juana		Address on File						
Varela, Wendy		Address on File						
Varga, Gabriella		Address on File						
Vargas Benitez, Soleil		Address on File						
Vargas Butron, Noemi		Address on File						
Vargas Santos Alma		Address on File						
Vargas, Alexcia		Address on File						
Vargas, Andrea		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Vargas, Billy		Address on File						
Vargas, Jaclyn		Address on File						
Vargas, Nancy		Address on File						
Vargas, Veronica		Address on File						
Vargas, Yariliz		Address on File						
Varsity Plumbing & Heating Co		31 99 123rd St			Flushing	NY	11354	
Vaserstein Ludmilla		Address on File						
Vasquez Benitez, Jeniffer		Address on File						
Vasquez Guerra, Yasmely		Address on File						
Vasquez Rodriguez, Yasmin		Address on File						
Vasquez, Christiana		Address on File						
Vasquez, Eva		Address on File						
Vasquez, Franchesca		Address on File						
Vasquez, Keyla		Address on File						
Vasquez, Merari		Address on File						
Vasudevan, Akshya		Address on File						
Vats, Nidhi		Address on File						
Vaughn, Erin		Address on File						
Vaughn, Layla		Address on File						
Vaught, Shila		Address on File						
Vavilla, Aruna Kumari		Address on File						
Vazquez Sosa, Yanin		Address on File						
Vazquez, Abigail		Address on File						
Vazquez, Anais		Address on File						
Vazquez, Daniela		Address on File						
Vazquez, Ivette		Address on File						
Vazquez, Josseline		Address on File						
Vazquez, Katarina		Address on File						
Vazquez, Liliana		Address on File						
Vazquez, Marisela		Address on File						
Vazquez, Taina		Address on File						
Veal, Michelle		Address on File						
Veeraboina, Premalata		Address on File						
Vega, Amanda		Address on File						
Vega, Anna		Address on File						
Vega, Ashley		Address on File						
Vega, Taylor		Address on File						
Vegas, Sandra		Address on File						
Velagala, Neeharika		Address on File						
Velasco, Alyssa		Address on File						
Velasco, Janae		Address on File						
Velasco, Norma		Address on File						
Velasquez, Greysis		Address on File						
Velasquez, Maria		Address on File						
Velasquez-Ramirez, Joanna		Address on File						
Velay, Kyndra		Address on File						
Velazquez, Lizzette		Address on File						
Velazquez-Medina, Vanessa		Address on File						
Velez, Eugenia		Address on File						
Velimicherla, Kalyani		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Veluri, Navya		Address on File						
Vemula, Sireesha		Address on File						
Vena Solutions USA Inc		PO Box 771469			Chicago	IL	60677-1469	
Venkatasubramanian, Gayathri		Address on File						
Venkatesh Boggarapu		Address on File						
Venkatesh Mohanraj		Address on File						
Venkatesh, Dhrithi		Address on File						
Ventura Lending & Leasing Ix Inc		104 La Mesa Dr Ste 102			Portola Valley	CA	94028	
Ventura, Hilda		Address on File						
Venture Lending & Leasing Ix Inc	Maurice Werdegar	104 La Mesa Dr Ste 102			Portola Valley	CA	94028	
Venture Lending & Leasing Ix Inc		104 La Mesa Dr Ste 102			Portola Valley	CA	94028	
Venture Lending & Leasing IX Inc. and WTI Fund X, Inc.	Maurice Werdegar	104 La Mesa Drive, Suite 102			Portola Valley	CA	94028	
Venture Lending & Leasing IX, Inc.	Maurice Werdegar	104 La Mesa Dr, Suite 102			Portola Valley	CA	94028	
Venture Lending & Leasing Viii Inc	Maurice Werdegar	104 La Mesa Dr Ste 102			Portola Valley	CA	94028	
Venture Lending & Leasing Viii Inc		104 La Mesa Dr Ste 102			Portola Valley	CA	94028	
Veolia Water Princeton Meadows		Payment Ctr	PO Box 371804		Pittsburgh	PA	15250-7804	
Vera Madeleine		Address on File						
Verdieu Bellabe, SalaaMaryam		Address on File						
Verdin, Arlene		Address on File						
Verdries, Amy		Address on File						
Verigan, Laurie		Address on File						
Verizon		PO Box 660108			Dallas	TX	75266-0108	
Vermont Attorney General	Attn Bankruptcy Department	109 State St			Montpelier	VT	05609-1001	
Vermont Department of Taxes		133 State St			Montpelier	VT	05633-1401	
Vermont Dept of Taxes		133 State St			Montpelier	VT	05633-1401	
Verra Mobility Corporation dba Platepass LLC		PO Box 959363			St Louis	MO	63195-9363	
Veselic, Smiljana		Address on File						
Vesneski, Kimberly		Address on File						
Vest, Rachel		Address on File						
Vgsa		PO Box 19			Voorhees	NJ	08043	
Viality Dorum		Address on File						
Vic Ai		Address on File						
Vicky Kwan		Address on File						
Vicky Lam		Address on File						
Victor Eng		Address on File						
Victor Lee		Address on File						
Victor Zorzynski dba Backflow Testing and Repair		Address on File						
Victoria Borquez		Address on File						
Victoria Moore		Address on File						
Victoriano Chun Godinez dba Bay Area Painting & Decoration		Address on File						
Viculin, Kara		Address on File						
Vidaurre, Cinthia		Address on File						
Vielgut, Betsy		Address on File						
Vielka Mcculloh		Address on File						
Vieyra, Efigenia		Address on File						
Viglione, Chelsea		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Vijaya Penmetcha		Address on File						
Vijayan, Anjana		Address on File						
Vijayaraghavan, Janani Lakshmi		Address on File						
Viktoriia Taldykina		Address on File						
Viktoriya Solanki		Address on File						
Vilaysouk, Bouphounh		Address on File						
Vileydi Bonilla		Address on File						
Villa Bidco Inc dba Authority Brands LLC Mister Sparky Electrical		2064 Canton Rd			Marrietta	GA	30066	
Villa, Amparo		Address on File						
Villa, Beatriz		Address on File						
Villa, Joana		Address on File						
Villafana Jasmine		Address on File						
Villafana, April		Address on File						
Villafana, Sarahi		Address on File						
Village Center Business Trust	Attn Kim Wheeler	500 N Broadway Ste 201			Jericho	NY	11753	
Village of Burr Ridge		7660 County Line Rd			Burr Ridge	IL	60527	
Village of Deerfield		850 Waukegan Rd			Deerfield	IL	60015-3206	
Village of Downers Grove		801 Burlington Ave			Downers Grove	IL	60515-4782	
Village of Menomonee Falls		PO Box 8794			Carol Stream	IL	60197-8794	
Village of Oak Brook Utility		PO Box 8299			Carol Stream	IL	60197-8299	
Village of Schaumburg	Attn Collections	101 Schaumburg Ct			Schaumburg	IL	60193	
Villagomez, Heather		Address on File						
Villalba Martinez, Ana		Address on File						
Villalobos, Christina		Address on File						
Villalobos, Joselyn		Address on File						
Villalobos, Liliana		Address on File						
Villalobos, Mayra		Address on File						
Villalva-Weaver, Maria		Address on File						
Villanueva, Clara		Address on File						
Villanueva, Lidia		Address on File						
Villarreal, Adrianna		Address on File						
Villarreal, Alivia		Address on File						
Villarroel, Hannah		Address on File						
Villasenor, Crystal		Address on File						
Villasenor-Birkle, Sabrina		Address on File						
Villavicencio, Laura		Address on File						
Villegas Salgado, Maria		Address on File						
Villegas, Sonia J		Address on File						
Viloria, Arianna		Address on File						
Vincent, Madison		Address on File						
Vincy, Irene		Address on File						
Vineshkumar, Nithya		Address on File						
Vinodh, Malathi Varshini		Address on File						
Vinson, Laurie		Address on File						
Vip Tech Electric Inc		45 Bradrock Dr			Des Plaines	IL	60018	
Vipin Ahuja		Address on File						
Vique, Lilia		Address on File						

Creditor Matrix

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Virgil Stewart dba Puppies and Reptiles for Parties		Address on File						
Virgil, Gracie		Address on File						
Virginia Department of Taxation	Bankruptcy	PO Box 2156			Richmond	VA	23218-2156	
Virginia Employment Commission		PO Box 26441			Richmond	VA	23261	
Virginia Natural Gas		PO Box 4569 Loc 6250			Atlanta	GA	30302-4569	
Virginia Philipp		Address on File						
Virginio, Brianna		Address on File						
Virna Sou		Address on File						
Vishwas, Smitha		Address on File						
Visiting Nurse and Hospice of Fairfield County		22 Danbury Rd			Wilton	CT	06897	
Vitale, Sophia		Address on File						
Vitaly Bahar dba Mega Garage Door & Gate Service		Address on File						
Vittal, Vaishnavi		Address on File						
Viva Electric Enterprises		19109 W Catawba Ave Ste 110			Cornelius	NC	28031	
Vivas, Fanny		Address on File						
Viveros, Daniela		Address on File						
Vives, Evangeline		Address on File						
Viviana Lee		Address on File						
Viviane Nami		Address on File						
VK SMITH REALTY LLC	Attn Laurie Smith & Bob Smith	234 Winterhawk Lane			Encinitas,	CA	92024	
Vk Smith Realty LLC	Rosalie Clark Brown	Vk Smith Realty LLC	40065 N 92nd St W		Leona Valley	CA	93550	
Vk Smith Realty LLC		234 Winterhawk Ln			Encinitas	CA	92024	
VK Smith Realty, LLC	Attn Laurie Smith	234 Winterhawk Ln.			Encinitas	CA	92024	
Vkr Enterprises Inc dba Mr Rooter		30 Martin Ln			Elk Grove Village	IL	60007	
Vlna, Kaylie		Address on File						
Vo, Jade Lin		Address on File						
Vobbilisetty, Aparna		Address on File						
Vogel, Sarah		Address on File						
Vogt, Andrew		Address on File						
Vogt, Nicole		Address on File						
Vogt, Samantha		Address on File						
Voigt, Jenna		Address on File						
Volodymyr & Valentyna Motkalyuk		Address on File						
Volodymyr Olenskyi		Address on File						
Von Drasek, Emily		Address on File						
Von Gohren, Alyssa		Address on File						
von Keszycki, Christina		Address on File						
Vongohren, Brandy		Address on File						
Vonnegut Daniel		Address on File						
Voorhees Animal Orphanage		419 Cooper Rd			Voorhees	NJ	08043	
Voorhees Girls Softball Association		PO Box 19			Voorhees	NJ	08043	
Voorhees Township		2400 Voorhees Town Ctr			Voorhees	NJ	08043	
Voorhees Township Citizen Events Foundation	Attn Stella Sytnik c o Halloween Festival	2400 Town Ctr			Voorhees	NJ	08043	
Voormolen, Kathleen		Address on File						
Vorbeck Family Limited Partnership	Attn Cary Vorbeck	4470 Northgate Ct			Sarasota,	FL	34234	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Vorbeck Family Limited Partnership	Chris Vorbeck	4470 Northgate Court			Sarasota	FL	34234	
Vorbeck Family LP	Mick Vorbeck	4470 Northgate Court			Sarasota	FL	34234	
Vorel, Taylor		Address on File						
Voroshilova, Karina		Address on File						
Vortex Industries LLC		Att Lockbox Services 846952	3440 Flair Dr		El Monte	CA	91731	
Voss, Lauren		Address on File						
Vu, Trang		Address on File						
Vue, Mai		Address on File						
Vulich, Michelle		Address on File						
Vuong Nhi		Address on File						
Vuppala, Venkata Kalyana Padma		Address on File						
Vura, Michelle		Address on File						
Vyska, Katie		Address on File						
W&M Fire Protection Services		PO Box 412007			Boston	MA	02241-2007	
Waberski, Katherine		Address on File						
Wactor Environmental Law Group P C		3640 Grand Ave	Ste 200		Oakland	CA	94610-2023	
Wadood, Helai		Address on File						
Wag Dfw LLC dba Soccer Shots Dfw		2611 Westgrove Dr Ste 107			Carrollton	TX	75006	
Waggener, Chongjian		Address on File						
Wagner, Jackie		Address on File						
Wagner, Jamille		Address on File						
Wagner, Mackenzie		Address on File						
Wagner, Nicholas		Address on File						
Wagstaff, Victoria		Address on File						
Wahl, Eileen		Address on File						
Wainford, Amaya		Address on File						
Waldron, Amanda		Address on File						
Waldrop, Rachel		Address on File						
Walgren, Victoria		Address on File						
Walia, Neelam		Address on File						
Walker, Ariana		Address on File						
Walker, Carl		Address on File						
Walker, Chloe		Address on File						
Walker, Elizabeth		Address on File						
Walker, Makaya		Address on File						
Walker, Makenzee		Address on File						
Walker, Mary		Address on File						
Walker, Timothy		Address on File						
Wallace, Aliza		Address on File						
Wallace, Jarrett		Address on File						
Wallace, Lorna		Address on File						
Wallace, Maria		Address on File						
Wallace, Paris		Address on File						
Walsh Door & Hardware Co dba Walsh Door & Security		2600 Delaware Ave			Des Moines	IA	50317	
Walsh Door & Security		2600 Delaware Ave			Des Moines	IA	50317	
Walsh Door & Security		2918 Industrial Park Road			Iowa Cily	IA	52240	
Walsh Door & Security		1606 Burlington Street			Norlh Kansas City	MO	64116	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Walter, Ashley		Address on File						
Walter, Katie		Address on File						
Walter, Maxwell		Address on File						
Walthall, Linda		Address on File						
Walton, Corin		Address on File						
Walton-Spence, Daryl		Address on File						
Wan Ying Ho		Address on File						
Wand, Madison		Address on File						
Wang Jialin		Address on File						
Wang Shuai		Address on File						
Wang Yizhe		Address on File						
Wang, Anthony		Address on File						
Wang, Chunyan		Address on File						
Wang, Deedee		Address on File						
Wang, Duke		Address on File						
Wang, Hua		Address on File						
Wang, Juan		Address on File						
Wang, Lili		Address on File						
Wang, Lin		Address on File						
Wang, Wenzhi		Address on File						
Wang, Ying		Address on File						
Wankenge, Marie		Address on File						
Ward, Barbara		Address on File						
Ward, Delaney		Address on File						
Ward, Elaine		Address on File						
Ward, James		Address on File						
Ward, Reagan		Address on File						
Ward, Sarah		Address on File						
Warden, Shanna		Address on File						
Waring, Maria		Address on File						
Warren Security Systems Inc		PO Box 3210			San Rafael	CA	94912	
Warren, Kacie		Address on File						
Warren, Rylee		Address on File						
Warren, Savannah		Address on File						
Warsh, Zachary		Address on File						
Warzecha, Maribelle		Address on File						
Washington Attorney General	Attn Bankruptcy Department	1125 Washington St SE	PO Box 40100		Olympia	WA	98504-0100	
Washington County		Property Tax Payment	155 N 1st Ave Ste 130 Ms8		Hillsboro	OR	97124	
Washington County Environmental Health		155 N First Ave Ste 170 M 5			Hillsboro	OR	97124	
Washington Dept of Revenue	Attn Bankruptcy Unit	2101 4th Ave Ste 1400			Seattle	WA	98121	
Washington Gas		PO Box 37747			Philadelphia	PA	19101-5047	
Washington Khatri, Brittany		Address on File						
Washington State Dept of Revenue	Attn Bankruptcy Unit	2101 4th Ave Ste 1400			Seattle	WA	98121	
Washington, Ashli		Address on File						
Washington, Ayanna		Address on File						
Washington, Bridgette		Address on File						
Washington, Courtney		Address on File						
Washington, Morgan		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Washington, Nytecia		Address on File						
Washington, Roxanne		Address on File						
Wasik, Cierra		Address on File						
Waste Connections Lone Star Inc		2010 Ih 10 W			Seguin	TX	78155	
Waste Connections of New York		PO Box 535233			Pittsburgh	PA	15253-5233	
Waste Focus LLC		PO Box 265			Feeding Hills	MA	01030	
Water District No 1 of Johnson County		PO Box 808007			Kansas City	MO	64180-8007	
Waters, Tamara		Address on File						
Waterworks Department Same As Leavenworth Waterworks		PO Box 576			Leavenworth	KS	66048-0576	
Watkins, Amanda		Address on File						
Watkins, Jessica		Address on File						
Watkins, Sophie		Address on File						
Watson, Celina		Address on File						
Watson, Colleen		Address on File						
Watson, Danielle		Address on File						
Watson, Jadaiah		Address on File						
Watson, Jessica		Address on File						
Watson, Kitana		Address on File						
Watson, Lataisia		Address on File						
Watson, Mary		Address on File						
Watson, Morgan		Address on File						
Watson, Nancy		Address on File						
Waukee Area Chamber of Commerce		208 Hickman Rd			Waukee	IA	50263	
Waukesha County Treasurer		515 W Moreland Blvd Rm Ac 148			Waukesha	WI	53188	
Waxpool Daycare LLC	Attn Anil Jain	25700 Hopefield Place			South Riding,	VA	20152	
Waxpool Daycare LLC		25700 Hopefield Pl			South Riding	VA	20152	
Wayne Alarm Systems Inc		424 Essex St			Lynn	MA	01902	
Wayne Gross		Address on File						
Wayra Salem		Address on File						
We Energies		PO Box 6042			Carol Stream	IL	60197-6042	
Wearable Imaging Inc		26741 Portola Pkwy Ste 1E 608			Foothill Ranch	CA	92610	
Weaver, Keturah		Address on File						
Weaver, Leteshia		Address on File						
Weaver, Rebecca		Address on File						
Webb, Anna		Address on File						
Webb, Michelle		Address on File						
Webb, Rachel		Address on File						
Webb, Susan		Address on File						
Webb, Tiffany		Address on File						
Weber County Assessor		2380 Washington Blvd Ste 380			Ogden	UT	84401	
Weber, Diana		Address on File						
Weber, Emma		Address on File						
Weber, Lauren		Address on File						
Weber, Megan		Address on File						
Weber, Meredith		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Wedel, Sophia		Address on File						
Wedemeyer, Alexis		Address on File						
Wedemeyer, Victoria		Address on File						
Weeden, Kayla		Address on File						
Weedon, Alexa		Address on File						
Weekes, Elizabeth		Address on File						
Weems, Jonetta		Address on File						
Weenum, Seth		Address on File						
Weerasekare, Champika		Address on File						
Wehbi, Nur		Address on File						
Wei, Qingmin		Address on File						
Weil, Annabel		Address on File						
Weiser, Laura		Address on File						
Weiss, Brianna		Address on File						
Weissenberg, Samantha		Address on File						
Weitz, Harli		Address on File						
Welch, Joneisha		Address on File						
Welch, Lisa		Address on File						
Welch, Rachel		Address on File						
Wellington, Alicia		Address on File						
Wells Fargo		420 Montgomery St			San Francisco	CA	94104	
Wells Fargo Bank Fees		420 Montgomery St			San Francisco	CA	94104	
Wells Fargo Cd		420 Montgomery St			San Francisco	CA	94104	
Wells Fargo Vendor Financial Services LLC		PO Box 650016			Dallas	TX	75265-0016	
Wells, Carolyn		Address on File						
Welton, Traci		Address on File						
Wendy Toribio Baez		Address on File						
Weng, Jing		Address on File						
Weng, Yi		Address on File						
Wenting Xu		Address on File						
Wentling, Pyper		Address on File						
Wenz, Lydia		Address on File						
Wenzel, Lisa		Address on File						
Werner-Perry, Jessica		Address on File						
Wernet, Elisha		Address on File						
Weseman, Taylor		Address on File						
Wesley D Lyons dba Wbl Enterprises		Address on File						
Wesley Smith Kenesha		Address on File						
Wesley, Jalah		Address on File						
Wesseh, Torrie		Address on File						
West Central Indiana Plumbing Inc dba Justin Dorsey Plumbing		2378 State Rd 236			Danville	IN	46122	
West Palm Beach Education Foundation, LLC	Quattro Development LLC	1100 Jorie Blvd Ste 140			Oak Brook	IL	60523	
West Palm Beach Education Foundation, LLC	Quattro Development, L.L.C.	Robert C. Walters	1100 Jorie Blvd, Suite 140		Oak Brook	IL	60523	
West Palm Beach Education LLC	Attn Rob Walters	1100 Jorie Blvd., Suite 140			Oak Brook	IL	60513	

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
West Palm Beach Education LLC	Phillip N Coover	Ice Miller LLP	200 W Madison Ste 3500		Chicago	IL	60606	
West Palm Beach Education LLC		1100 Jorie Blvd Ste 140			Oak Brook	IL	60523	
West Palm Beach Education, LLC	Quattro Development, LLC	Robert C. Walters	1100 Jorie Blvd Suite 140		Oak Brook	IL	60523	
West Slope Water District		PO Box 25140	Portland		Portland	OR	97298	
West Travis County Public Utility Agency		13215 Bee Cave Pkwy Ste B110			Bee Cave	TX	78738-0055	
West Virginia Attorney General	Attn Bankruptcy Department	State Capitol Bldg 1 Rm E 26	1900 Kanawha Blvd E		Charleston	WV	25305	
West Virginia Dept of Revenue	Attn Legal Division Bankruptcy Unit	PO Box 766			Charleston	WV	25323-0766	
West Virginia Dept of Revenue	The Revenue Center	1001 Lee St E			Charleston	WV	25301	
West, Ansley		Address on File						
West, Diana		Address on File						
West, Elaine		Address on File						
West, Leann		Address on File						
West, Rylee		Address on File						
Westerman, Haydee		Address on File						
Western States Fire Protection		PO Box 412007			Boston	MA	02241	
Westlund, Rosalie		Address on File						
Westmoreland, Samantha		Address on File						
Westover, Sydney		Address on File						
Westphal Waste Services Inc Paid By Cc		100 Industrial Ave			Ridgefield Park	NJ	07660	
Westphal, Christine		Address on File						
Westphal, Julia		Address on File						
Wethor, Shelby		Address on File						
Wetteland, Karen		Address on File						
Wetzel, Jennifer		Address on File						
Weyler, Sarah		Address on File						
WG HUNTERSVILLE LLC	Attn Dan & Laurel Woods	650 Northwoods Road			Seeley Lake,	MT	59868	
WG Huntersville LLC	Kershner Legal Services LLC	Jess Kershner	600 17th Street Suite 2800 South		Denver	CO	80202	
Wg Huntersville LLC		PO Box 397 650 Northwoods Rd			Seeley Lake	MT	59868	
Whalen, Joshua		Address on File						
Wharton, Josh		Address on File						
Wharton, Shelby		Address on File						
Wheeler, Hannah		Address on File						
Wheeler, Jenna		Address on File						
Wheeler, Sharon		Address on File						
Whelton, Jamie		Address on File						
Whidden, Emma		Address on File						
Whipple, Christina		Address on File						
Whisenant, Erin		Address on File						
White, Alexis		Address on File						
White, Ariyana		Address on File						
White, Brandy		Address on File						
White, Emma		Address on File						
White, Hallie		Address on File						

Exhibit N
Creditor Matrix
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
White, Lysin		Address on File						
White, Maureen		Address on File						
White, Megan		Address on File						
White, Natalie		Address on File						
White, Taylor		Address on File						
White, Taylor		Address on File						
Whites Innovative Glass LLC		1011 14th St Ste 1			Columbus	IN	47201	
Whitfield Zoe		Address on File						
Whiting, Lauren		Address on File						
Whitley, Margaret		Address on File						
Whitley, Tamara		Address on File						
Whitley, Teleda		Address on File						
Whitlock, Cassidy		Address on File						
Whitlock, Melisa		Address on File						
Whitmore, Larnessa		Address on File						
Whitney Ingram dba Odja LLC		Address on File						
Whitney Temple		Address on File						
Whitt, Aleia		Address on File						
Wickelhaus, Olivia		Address on File						
Widdison, Shauntrey		Address on File						
Wienecke, Alexandria		Address on File						
Wiesenberg, Lindsey		Address on File						
Wiggins-Shannon, Kelly		Address on File						
Wigginton, Juana		Address on File						
Wight, Sheri		Address on File						
Wijesooriya, Kanchana		Address on File						
Wikanda, Holmes		Address on File						
Wilber, Taylor		Address on File						
Wilbon Anisa		Address on File						
Wilbur, Lorianne		Address on File						
Wilburn, Kyja		Address on File						
Wilcox, Jocelyn		Address on File						
Wilczynski, Megan		Address on File						
Wilde, Craig		Address on File						
Wilde, Elizabeth		Address on File						
Wilder, Angelyca		Address on File						
Wildlife Rescue & Control Inc		251 W Pearl St			Greenwood	IN	46142	
Wilford Zephyr dba Zephyr Engineering		Address on File						
Wilke, Nicholas		Address on File						
Wilker, Sara		Address on File						
Wilkerson, Kesha		Address on File						
Wilkinson, Amy		Address on File						
Wilkinson, Azalea		Address on File						
Wilkinson, Samantha		Address on File						
Will County Health Department		Environmental Health	501 Ella Ave		Joliet	IL	60433	
Will County Treasurer		PO Box 5000			Joliet	IL	60434-5000	
Will, Natalie		Address on File						
Willan Academy of Music Inc		244 Madison Ave 171			New York	NY	10016	
Willard, Erica		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Willcam Inc dba Vanguard Cleaning of Alabama		200 Cahaba Park Cir Ste 121			Birmingham	AL	35242	
William Gore dba Optio Strategy Partners		Address on File						
William H Clendenin		Address on File						
William L Mcclure		Address on File						
William Stark		Address on File						
Williams Jahira		Address on File						
Williams, Alana		Address on File						
Williams, Alexis		Address on File						
Williams, Alicia		Address on File						
Williams, Alisha		Address on File						
Williams, Alisha		Address on File						
Williams, Alyssa		Address on File						
Williams, Amiya		Address on File						
Williams, Basha		Address on File						
Williams, Brianiyah		Address on File						
Williams, Cachet		Address on File						
Williams, Caitlin		Address on File						
Williams, Christal		Address on File						
Williams, Evelyn		Address on File						
Williams, Jada		Address on File						
Williams, Jailynn		Address on File						
Williams, Jamie		Address on File						
Williams, Jeremy		Address on File						
Williams, Jesi		Address on File						
Williams, Jessica		Address on File						
Williams, Jonnah		Address on File						
Williams, Joshua		Address on File						
Williams, Kayla		Address on File						
Williams, Mykayla		Address on File						
Williams, Olivia		Address on File						
Williams, Rory		Address on File						
Williams, Sarah		Address on File						
Williams, Shanel		Address on File						
Williams, Tateyana		Address on File						
Williams, Trina		Address on File						
Williams, Ursula		Address on File						
Williams, Victoria		Address on File						
Williamson, Amanda		Address on File						
Williamson, Bayla		Address on File						
Williamson, Hannah		Address on File						
Willis, Madeline		Address on File						
Willis, Melanie		Address on File						
Wills, Joshua		Address on File						
Willy Woo Woo		5 Howell Point Rd			Betterton	MD	21610	
Wilmore, Taylor		Address on File						
Wilson, Andreyana		Address on File						
Wilson, Danette		Address on File						
Wilson, Jaisalyn		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Wilson, Jordan		Address on File						
Wilson, Kaylan		Address on File						
Wilson, Kelsey		Address on File						
Wilson, Laporsha		Address on File						
Wilson, Maria		Address on File						
Wilson, Maya		Address on File						
Wilson, Paula		Address on File						
Wilson, Rachael		Address on File						
Wilson, Rickita		Address on File						
Wilson, Taya		Address on File						
Wilton Ct Property LLC		2211 N Elston Ave	Ste 400		Chicago	IL	60614	
Win Waste Innovations		PO Box 830463			Philadelphia	PA	19182-0463	
Winbush, Leah		Address on File						
Wind, Tiffany		Address on File						
Windsor, Haleigh		Address on File						
Windstream Enterprise		PO Box 9001908			Louisville	KY	40290-1908	
Winfrey, Brierra		Address on File						
Wingate Kristin		Address on File						
Winkler, Chloe		Address on File						
Winkler, Kaija		Address on File						
Winneke, Ashlee		Address on File						
Winsemius, Mckenzie		Address on File						
Winstead, Emily		Address on File						
Winter, Riley		Address on File						
Winters, David		Address on File						
Winters, Tatyanna		Address on File						
Winters, Tyler		Address on File						
Wirichaga, Emy		Address on File						
Wirth Unlimited		8836 Golfview Dr			Orland Park	IL	60462	
Wisconsin Attorney General	Attn Bankruptcy Department	Wisconsin Dept Of Justice	114 E State Capitol	PO Box 7857	Madison	WI	53707-7857	
Wisconsin Department of Children and Families		141 NW Barstow St	Rm 104		Waukesha	WI	53188	
Wisconsin Department of Revenue		PO Box 3028			Milwaukee	WI	53201-3028	
Wisconsin Dept of Revenue	Special Procedures Unit	PO Box 8901			Madison	WI	53708-8901	
Wisconsin Dept of Revenue		2135 Rimrock Rd			Madison	WI	53713	
Wisconsin Dept of Revenue		PO Box 8906			Madison	WI	53708-8906	
Wisconsin Fire Sprinkler Installation & Inspection Inc		PO Box 511313			New Berlin	WI	53151-1313	
Wise Mechanical Solutions Inc		1261 State St			Lemont	IL	60439	
Wisniewski, Heather		Address on File						
Witowski, Samantha		Address on File						
Wkm Services LLC dba Instant Plumbing and Rooter		20280 N 59th Ave 115 209			Glendale	AZ	85308	
Wlodarska, Anna		Address on File						
WM Waste Management		PO Box 3020			Monroe	WI	53566-8320	
WM Waste Management		PO Box 4648			Carol Stream	IL	60197-4648	
Wms Logistics LLC dba Williams Water Wash		540 N Ave Ste 1 Pmb 1000			Union	NJ	07083	
Woehler, Maria		Address on File						
Wojack, Machie		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Wolfe Coralia		Address on File						
Wolfe, Erin		Address on File						
Wolfe, Katherine		Address on File						
Wolfschmid Capital Realty LLC		101 Marketside Ave Ste 404 317			Ponte Verda	FL	32081	
Womack, Ashley		Address on File						
Wong, Sang Hang		Address on File						
Wood, Christina		Address on File						
Wood, Janette		Address on File						
Wood, Lauren		Address on File						
Woodiwiss, Jessica		Address on File						
Woodland Park Property Owners Association		c o Beckham Gumbin Ventures	7114 E Stetson Dr 350		Scottsdale	AZ	85251	
Woodlands Water		2455 Lake Robbins Dr			The Woodlands	TX	77380	
Wood-Prince, Sarah		Address on File						
Woodridge Enterprises LLC dba Stratus Building Solutions Okc		PO Box 14005			Oklahoma City	OK	73113	
Woods, Britney		Address on File						
Woods-Hughes, Toni		Address on File						
Woodward Young		Address on File						
Woodward-Lyons, Janet		Address on File						
Woodwyk, Tori		Address on File						
Woolf Inc		548 Market St Pmb 78990			San Francisco	CA	94104-5401	
Woolley, Emily		Address on File						
Worcester, Shelley		Address on File						
World Products Inc dba Fire Detection Group		PO Box 20			Greendale	WI	53129	
Worth Emily		Address on File						
Worthey, Jazmin		Address on File						
Woulard, Kayla		Address on File						
WP Engine Inc		504 Lavaca St	Ste 1000		Austin	TX	78701	
Wray, Beth		Address on File						
Wri Gateway Alexandria LLC	c o Kimco Realty Legal Dept	500 N Broadway Ste 201			Jericho	NY	11753	
Wri Gateway Alexandria LLC	Katrina Loyd Tenant Account Analyst	500 N Broadway Ste 201			Jericho	NY	11753	
Wri Gateway Alexandria LLC		PO Box 30344			Tampa	FL	33630	
WRI Gateway Alexandria, LLC	KIMCO Realty Corporation	Raymond Edwards	500 North Broadway Suite 201		Jericho	NY	11753	
WRI Gateway Alexandria, LLC	Onni GRAND Limited Partnership	PO Box 9010			Jericho	NY	11753	
Wright National Flood Insurance Company		PO Box 33070			St Petersburg	FL	33733	
Wright, Cayford		Address on File						
Wright, Destiny		Address on File						
Wright, Hannah		Address on File						
Wright, Joseph		Address on File						
Wright, Kelli		Address on File						
Wright, Maria		Address on File						
Wright, Pingping		Address on File						
Wright, Tanna		Address on File						

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Wright, Travis		Address on File						
Wssc Water Revenue		14501 Sweltzer Ln			Laurel	MD	20707-5902	
Wti Fund X Inc		104 La Mesa Dr Ste 102			Portola Valley	CA	94028	
WTI Fund X, Inc.	Maurice Werdegar	104 La Mesa Dr., Suite 102			Portola Valley	CA	94028	
Wu Yueqing		Address on File						
Wu, Christine		Address on File						
Wu, Shulin		Address on File						
Wujek, Lily		Address on File						
Wulff, Madison		Address on File						
Wurtz, Erin		Address on File						
Wutke, Kim		Address on File						
Wyant, Taylor		Address on File						
Wyatt, Whitney		Address on File						
Wykes, Tamika		Address on File						
Wynn, Ariana		Address on File						
Wynn, Hunter		Address on File						
Wynne, Maddisyn		Address on File						
Wynns, Jalysse		Address on File						
Xcel Energy		414 Nicollet Mall			Minneapolis	MN	55401	
Xceptional Inc dba Xceptional Wildlife Removal		4718 Carr Dr			Fredericksburg	VA	22408	
Xia Zhengfei		Address on File						
Xiang Zhou		Address on File						
Xiangwei Zhong		Address on File						
Xiannian Wu		Address on File						
Xiao Ding		Address on File						
Xiaokun Xu		Address on File						
Xiaoping Zhang		Address on File						
Xie, Yuanyuan		Address on File						
Xin Yaling		Address on File						
Xin, Yuan		Address on File						
Xique, Michelle		Address on File						
Xitlalic Perez		Address on File						
Xora Matney		Address on File						
Xu, Jia		Address on File						
Xu, Jingjing		Address on File						
Xu, Ziyue		Address on File						
Yaccoub, Angie Lorena		Address on File						
Yacuel, Shari		Address on File						
Yadav, Sangeeta		Address on File						
Yadel Laguna dba All Services 4 Less Inc		Address on File						
Yadira Hortencia Antunez dba Antz Construction & Distribution		Address on File						
Yael Metzuyanim		Address on File						
Yamaguchi, Rika		Address on File						
Yan Junqing		Address on File						
Yan Xu		Address on File						
Yan Zhang dba Beauty of Music		Address on File						
Yanes, Alejandra		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Yanez, Wendy		Address on File						
Yang Wu		Address on File						
Yang, Jinhua		Address on File						
Yang, Xiaoyan		Address on File						
Yankowicz, Marley		Address on File						
Yanyun Zhu		Address on File						
Yaozhou Zhu		Address on File						
Yard Work LLC dba Corporate Cleaning Group Kirkwood Mo		3630 Scarlet Oak Blvd			Kirkwood	MO	63122-6606	
Yard Work LLC dba Corporate Cleaning Group Sullivan Mo		5054 Hwy K			Sullivan	MO	63080	
Yardi Service		430 S Fairview Ave			Santa Barbara	CA	93117	
Yardim, Guluzar		Address on File						
Yaroslav Sadulin		Address on File						
Yasmina Linares		Address on File						
Yates, Angela		Address on File						
Yatou, Michiru		Address on File						
Yavuz, Irem		Address on File						
Yazzie, Summer		Address on File						
Yehuda Shaked Gad dba Locksmith International		Address on File						
Yelena Lozinski		Address on File						
Yengal, Kanchan		Address on File						
Yenugadhati, Madhavi		Address on File						
Yep, Kari		Address on File						
Yepes, Jacobo		Address on File						
Yesima Sherrod Or Anthony Spikes		Address on File						
Yeswilliamsburg Inc		130 Hope St Apt 217			Brooklyn	NY	11211	
Yeturi, Aruna Kumari		Address on File						
Yichen Dai		Address on File						
Yiddish Language Nest		353 W 262nd St			Bronx	NY	10471	
Yildirim, Joanna		Address on File						
Yllanes, Alina		Address on File						
Yocaret Eitnier		Address on File						
Yoder Camryn		Address on File						
Yogasole LLC		254 Windsor Pl			Brooklyn	NY	11215	
Yogi Core LLC dba Yogidance		1903 Paddock Dr			Plant City	FL	33566	
Yolanda Neal dba Healthy Soul Catering		Address on File						
Yoo, Eunyoung		Address on File						
Yoo, Gina		Address on File						
York, Alexius		Address on File						
Young Lianna		Address on File						
Young, Courtney		Address on File						
Young, Destiny		Address on File						
Young, Elizabeth		Address on File						
Young, Evan		Address on File						
Young, Jillian		Address on File						
Young, Josilin		Address on File						
Young, Kaylee		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Youngsil Hodder		Address on File						
Yousfi, Sonia		Address on File						
Yovani Garcia Sandoval dba Green Masters Landscape LLC		PO Box 930361			Verona	WI	53593	
Yrigollen, Paloma		Address on File						
Yu Capital LLC		644 Broadway 3W			New York	NY	10012	
Yu Capital, LLC	Yu Capital LLC	169 Madison Ave., #15989			New York	NY	10016	
Yu Capital, LLC		75 Broadway, Suite 202			San Francisco	CA	94111	
Yu, Xinzhuo		Address on File						
Yuan Gu Or Hang Su		Address on File						
Yuan, Jinny		Address on File						
Yuan, Tingting		Address on File						
Yuan, Vanessa		Address on File						
YuATI LLC	Attn Zheng Yu Huang	75 Broadway, Suite 202			San Francisco	CA	94111	
YuATI LLC	Yu Capital LLC	169 Madison Ave., #15989			New York	NY	10016	
Yuati LLC		8 The Green Ste 7327			Dover	DE	19901	
Yuati LLC		644 Broadway 3W			New York	NY	10012	
Yufei Chen		Address on File						
Yufic B LLC		Address on File						
YuFIC B, LLC	Yu Capital LLC	169 Madison Ave., #15989			New York	NY	10016	
Yuficb LLC		8 The Green Ste 5624			Dover	DE	19901	
Yuficb LLC		644 Broadway 3W			New York	NY	10012	
YuHGE A LLC	Yu Capital LLC	169 Madison Ave., #15989			New York	NY	10016	
Yuhge A LLC		8 The Green Ste 5625			Dover	DE	19901	
Yuhge A LLC		644 Broadway 3W			New York	NY	10012	
Yuhgea LLC	Yu Capital LLC	6 Mint Plz 404	Attn Zheng Yu Huang		San Francisco	CA	94103	
Yusuf Samia		Address on File						
Yutaka Hara		Address on File						
Yuval Or Yael Yisrael		Address on File						
Yuwei He		Address on File						
Yvonne Hui		Address on File						
Zacarias, Salma		Address on File						
Zaccari, Meredith		Address on File						
Zach Opheim		Address on File						
Zachary Avant		Address on File						
Zachary Lucassian		Address on File						
Zaderman, Anna		Address on File						
Zahrah, Zoe		Address on File						
Zaidi, Fizza		Address on File						
Zainulabdeen, Sauda		Address on File						
Zalewski Anderson, Kassia		Address on File						
Zall, Ava		Address on File						
Zamora, Evelyn		Address on File						
Zamora, Juliana		Address on File						
Zapassoff, Oksana		Address on File						
Zapata, Desire		Address on File						
Zapata, Francy		Address on File						
Zapata, Jean		Address on File						
Zapata, Rosa		Address on File						
Zaragoza, Adela		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Zaragoza, Esmeralda		Address on File						
Zaragoza, Laura		Address on File						
Zarei, Yasaman		Address on File						
Zaria Scales		Address on File						
Zarrick M Jenkins		Address on File						
Zaveri, Roohina		Address on File						
Zayas, Anahi		Address on File						
Zaydee Mercado		Address on File						
Zeas, Jessica		Address on File						
Zeelenberg, Brooke		Address on File						
Zeelenberg, Taylor		Address on File						
Zegil, Aiden		Address on File						
Zehnder, Adelaide		Address on File						
Zelaya, Yeltsin		Address on File						
Zelis Claims Integrity LLC		149 Newbury St			Boston	MA	02116	
Zengel, Alexis		Address on File						
Zentz, Isabelle		Address on File						
Zepeda, Erica		Address on File						
Zepeda, Rachael		Address on File						
Zephra Guerrero		Address on File						
Zeunges, Natalie		Address on File						
Zev Barnett		Address on File						
Zhakypova, Zhanara		Address on File						
Zhandauova, Gulmira		Address on File						
Zhang, Carolyn		Address on File						
Zhang, Constance		Address on File						
Zhang, Jing		Address on File						
Zhang, June		Address on File						
Zhang, Le		Address on File						
Zhang, Raoling		Address on File						
Zhang, Rong		Address on File						
Zhang, Wenjie		Address on File						
Zhang, Wenqian		Address on File						
Zhang, Xiaoping		Address on File						
Zhang, Yue		Address on File						
Zhang, Zhen		Address on File						
Zhanna Vardanyan		Address on File						
Zhao Liu		Address on File						
Zhao Zhang		Address on File						
Zhao, Chen		Address on File						
Zhao, Luan		Address on File						
Zhao, She		Address on File						
Zhao, Yabo		Address on File						
Zheng Huang	Yu Capital LLC	169 Madison Ave., #15989			New York	NY	10016	
Zheng Huang dba Yu Capital LLC		Address on File						
Zheng Li		Address on File						
Zheng, Shaoyu		Address on File						
Zhong, Yan		Address on File						
Zhou, Rumbidzo		Address on File						
Zhou, Xue		Address on File						

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Zhou, Zheng		Address on File						
Zihui Tian		Address on File						
Zilvitis, Myah		Address on File						
Zink, Mackenzie		Address on File						
Zobitz, Hannah		Address on File						
Zolbe Jessica		Address on File						
Zolman, Chainey		Address on File						
Zonenszain, Daniel		Address on File						
Zoom		55 Almaden Blvd	6th Fl		San Jose	CA	95113	
Zu, Tianqi		Address on File						
Zubia, Lisa		Address on File						
Zubrick, Lynn		Address on File						
Zulfa, Akhter		Address on File						
Zuniga Flory		Address on File						
Zurab Tsnobiladze		Address on File						
Zurn, Haylee		Address on File						
Zwack, Anna		Address on File						

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

In re:	§	Chapter 11
Higher Ground Education, Inc., *et al.*,[1]	§	Case No.: 25-80121-11 (MVL)
Debtors.	§	(Jointly Administered)

SUPPLEMENTAL CERTIFICATE OF SERVICE

1. I, Heather Fellows, depose and say that I am employed by Kurtzman Carson Consultants LLC dba Verita Global ("Verita"), the claims and noticing agent for the Debtors in the above-captioned case. I submit this Supplemental Certificate in connection with the service of solicitation materials for the *Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* (Docket No. 549) (the "Plan") and the *Second Amended Disclosure Statement for the Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., its Affiliated Debtors, and the Official Committee of Unsecured Creditors* (Docket No. 551) (the "Disclosure Statement"). I am over the age of 18 and not a party to this action. Except as otherwise noted, I could and would testify to the following based upon my personal knowledge. Capitalized terms used but not defined are defined in the Disclosure Statement, the Disclosure Statement Order, the Plan, as applicable.

2. On June 20, 2025, the Court entered the *Order Authorizing Debtors' Application for the Retention and Employment of Kurtzman Carson Consultants, LLC dba Verita Global as Claims, Noticing and Solicitation Agent, Effective as of the Petition Date* (Docket No. 58).

[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 (8558); 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.

25801212511140000000000008

3. Consistent with retention as claims and noticing agent and solicitation agent, Verita is charged with, among other things, printing and distributing Solicitation Packages to creditors and other interested parties pursuant to the Solicitation Procedures[2] within the *Order (I) Conditionally Approving the Disclosure Statement; (II) Scheduling a Combined Disclosure Statement Approval and Plan Confirmation Hearing; (III) Establishing a Plan and Disclosure Statement Objection Deadline and Related Procedures; (IV) Approving the Solicitation and Notice Procedures; and (V) Granting Related Relief* (Docket No. 568) (the "Disclosure Statement Order") entered on October 15, 2025.

4. The Solicitation Package consists of the following materials:

a. USB Flash Drive (the "USB") containing the following documents:

i. the Disclosure Statement;

ii. the Plan; and

iii. the Disclosure Statement Order (without exhibits, except for the Solicitation Procedures);

b. Notice of (I) Hearing on the Disclosure Statement and Confirmation of the Joint Chapter 11 Plan of Reorganization of the Debtors and the Committee, (II) Deadline to Cast Votes to Accept or Reject the Plan, and (III) Objection and Opt Out Right (the "Combined Hearing Notice") (substantially in the form attached as Exhibit 2 to the Disclosure Statement Order);

c. a copy of the appropriate Ballot(s) and voting instructions for the voting class in which the creditor is entitled to vote:

i. Class 1 Ballot (Bridge CN-3 Secured Lender Claim) ("Class 1 Ballot") (substantially in the form attached as Exhibit 4 to the Disclosure Statement Order);

ii. Class 2 Ballot (WTI Secured Lender Claim) ("Class 2 Ballot") (substantially in the form attached as Exhibit 4 to the Disclosure Statement Order);

iii. Class 3 Ballot (CN-1 Note Claims) ("Class 3 Ballot") (substantially in the form attached as Exhibit 4 to the Disclosure Statement Order); and

iv. Class 4 Ballot (CN-2 Note Claims) ("Class 4 Ballot") (substantially in the form attached as Exhibit 4 to the Disclosure Statement Order).

[2] Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Disclosure Statement Order or the Solicitation Procedures.

DEBTORS EXHIBIT 31
Page 2 of 10

v. Class 5 Ballot (CN-3 Note Claims) ("Class 5 Ballot") (substantially in the form attached as Exhibit 4 to the Disclosure Statement Order); and

vi. Class 8 Ballot (General Unsecured Claims) ("Class 8 Ballot") (substantially in the form attached as Exhibit 4 to the Disclosure Statement Order).

d. Official Committee of Unsecured Creditors Letter to All Holders of Claims Entitled to Vote on the Plan (the "UCC Letter"); and

e. A pre-addressed, postage pre-paid return envelope (the "Return Envelope").

5. The Non-Voting Package consists of the following documents:

a. the Notice of Non-Voting Status to Holders of Unimpaired Claims or Interests Conclusively Presumed to Accept the Plan (the "Non-Voting Status Notice and Release Opt-Out Form") (substantially in the form attached as Exhibit 3A to the Disclosure Statement Order);

b. Combined Hearing Notice; and

c. Return Envelope.

6. On October 17, 2025, links to the following documents were made available on the public access website of www.veritaglobal.net/higherground:

a. Disclosure Statement Order;

b. Disclosure Statement;

c. Plan;

d. Non-Voting Status Notice and Release Opt-Out Form;

e. Combined Hearing Notice; and

f. UCC Letter.

7. From October 21, 2025 through November 10, 2025, as indicated on the exhibit, at my direction and under my supervision, employees of Verita caused the Combined Hearing Notice to be served per postal forwarding address via First Class Mail upon the service list attached hereto as **Exhibit A**.

[*Remainder of page intentionally left blank*]

8. From November 4, 2025 through November 10, 2025, as indicated on the exhibit, at my direction and under my supervision, employees of Verita caused the Non-Voting Package, including a Non-Voting Status Notice and Release Opt-Out Form, Combined Hearing Notice and Return Envelope to be served per postal forwarding address via First Class Mail upon the service list attached hereto as **Exhibit B**.

Dated: November 14, 2025

/s/ Heather Fellows
Heather Fellows
Verita
222 N. Pacific Coast Highway, 3rd Floor
El Segundo, CA 90245
Tel 310.823.9000

Exhibit A

Supplemental Creditor Matrix Parties

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip	Service Date
18265 Highway 49 LL	Attn Charles H. Hays, Jr	15161 De La Cruz Dr		Rncho Murieta	CA	95683-9004	10/21/2025
18265 Highway 49 LLC	Attn Charles H. Hays Jr	15161 De La Cruz Dr		Rncho Murieta	CA	95683-9004	10/21/2025
Adam Fix		Address on File					10/27/2025
Agui, Maria Victoria		Address on File					10/30/2025
Aja Burch		Address on File					11/5/2025
Alagarsamy, Amudha		Address on File					10/21/2025
Anuj Gupta		Address on File					10/30/2025
Banks, Lauren		Address on File					10/27/2025
Barber, Delinique		Address on File					11/10/2025
Barron, Stephanie		Address on File					10/30/2025
Blakeman, Emma		Address on File					11/4/2025
Chambers, Lauren		Address on File					11/5/2025
Cintron, Pilar Teresa		Address on File					10/27/2025
Cobbe, Hannah		Address on File					10/30/2025
Cummings, Janessa		Address on File					10/30/2025
Cupps, Natalie		Address on File					11/5/2025
Daneva, Iva		Address on File					10/30/2025
Evans, Haley		Address on File					10/30/2025
Ferguson, Kennedie		Address on File					10/30/2025
Fletcher, Rasheeda		Address on File					10/30/2025
Fratessa, Ero		Address on File					10/27/2025
Gavarra, Trisha Anne		Address on File					10/30/2025
Golegoankar Anuya Bhaskarrao		Address on File					10/30/2025
Gonzalez, Courtney		Address on File					10/30/2025
Guidry, Lilly		Address on File					11/4/2025
Hatch, Catherine		Address on File					10/30/2025
Hawkins-Williams, Raelynn		Address on File					11/5/2025
Hennings, Delilah		Address on File					11/10/2025
Herndon, Autumn		Address on File					10/30/2025
Hesslink, Kyra		Address on File					10/30/2025
Homeowner Data Services Inc		155 Bankers Blvd Ste F300		Monroe	GA	30655-7729	11/10/2025
Hopkins, Jasmine		Address on File					11/7/2025
Hunter, Kelsey		Address on File					11/10/2025
Jacobs, Kevin		Address on File					10/30/2025
Jahangirli, Fidan		Address on File					10/30/2025
Janda, Shivani		Address on File					11/4/2025

Supplemental Creditor Matrix Parties

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip	Service Date
Jeffrey S Arnold		Address on File					11/10/2025
Joshua Day		Address on File					11/5/2025
Katie Rose		Address on File					11/5/2025
Kevork Vartanian & Araksya Vartanian		Address on File					10/28/2025
Kliewer, Sang-eun		Address on File					10/27/2025
Kooienga, Brittney		Address on File					10/30/2025
Lanker, Aiyan		Address on File					10/23/2025
Liu, Floreta		Address on File					10/23/2025
Lopez, Melanie		Address on File					10/30/2025
Lugo, Deyanira		Address on File					10/27/2025
Lyon, Nolan		Address on File					10/30/2025
Mark Jones or Olivia Steadman Oladipo		Address on File					10/30/2025
Martinez, Lorena		Address on File					10/30/2025
Matta, Aastha		Address on File					10/23/2025
Mccoy, Alisa		Address on File					11/4/2025
Mckinnon, Zharia		Address on File					10/27/2025
Megan Cobb		Address on File					11/3/2025
Menon, Sindu		Address on File					10/27/2025
Miranda, Marilin		Address on File					10/27/2025
Mishra, Pratiksha		Address on File					10/27/2025
Momentive Inc		910 Park Pl		San Mateo	CA	94403-1907	10/21/2025
Montero, Vianka		Address on File					10/27/2025
Mukherjee, Priyanka		Address on File					10/23/2025
Musa, Khalda		Address on File					10/23/2025
Navarro, Maria		Address on File					10/31/2025
Nelson, Aniko		Address on File					10/23/2025
Neuwirth-Deutsch, Rainier		Address on File					10/23/2025
Oneal, Valorie		Address on File					10/23/2025
Pearsall, Kimberly		Address on File					10/30/2025
Perkins, Emma		Address on File					11/3/2025
Peter Melnik		Address on File					10/27/2025
Peters-Williams, Tianna		Address on File					10/30/2025
Poudel, Arpana		Address on File					10/27/2025
Rahbar, Hossein		Address on File					10/27/2025
Rutlin, Amber		Address on File					11/5/2025
Saikat Mukhopadhyay		Address on File					10/23/2025

Supplemental Creditor Matrix Parties

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip	Service Date
Saputo, Isabella		Address on File					11/6/2025
Sarah Young		Address on File					11/4/2025
Sarzynski, Sarah		Address on File					10/30/2025
Scott, Cassie		Address on File					11/4/2025
Sequera de Guevara, Keivy		Address on File					11/7/2025
Shafiei, Faegheh		Address on File					10/23/2025
Sheela, Sowmya		Address on File					10/23/2025
Sidhartha Grover		Address on File					11/10/2025
Slack, Ashley		Address on File					10/27/2025
Slay, Hannah		Address on File					10/31/2025
Smith, Mckae		Address on File					10/23/2025
Smykovchuk, Vasyl		Address on File					10/28/2025
Spear, Tipton		Address on File					11/5/2025
Susan Mulligan		Address on File					10/27/2025
Talamantes, Lily		Address on File					11/4/2025
Tetteh, Mikayla		Address on File					10/23/2025
Tomsey, Jane		Address on File					10/21/2025
Torres, Samantha		Address on File					10/30/2025
Vega, Anna		Address on File					10/21/2025
Virgil, Gracie		Address on File					10/21/2025
Walker, Carl		Address on File					11/5/2025
Weerasekare, Champika		Address on File					10/23/2025
Wheeler, Hannah		Address on File					10/21/2025
Wilcox, Jocelyn		Address on File					10/21/2025
Williams, Kayla		Address on File					10/21/2025
Willis, Madeline		Address on File					11/3/2025
Wilson, Maya		Address on File					10/21/2025
Wise Mechanical Solutions Inc		8848 47th St		Brookfield	IL	60513-2532	10/21/2025
Wisniewski, Heather		Address on File					10/21/2025
Woodiwiss, Jessica		Address on File					10/21/2025
Worthey, Jazmin		Address on File					10/21/2025
Wray, Beth		Address on File					10/21/2025
Xia Zhengfei		Address on File					11/5/2025
Yadira Hortencia Antunez dba Antz Construction & Distribution		Address on File					10/23/2025
Zink, Mackenzie		Address on File					11/10/2025

Exhibit B

Supplemental Non-Voting Parties

Served via First Class Mail

CreditorName	Address1	City	State	Zip	Service Date
Connor Burtis	Address on File				11/4/2025
David Vasen and Simoina Vasen	Address on File				11/10/2025