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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., <i>et al.</i> , ¹	§	Case No.: 25-80121-11 (MVL)
Debtor.	§	(Jointly Administered)

**SUMMARY COVER SHEET FOR FIRST AND FINAL APPLICATION OF
SIERRA CONSTELLATION PARTNERS, LLC FOR ALLOWANCE AND PAYMENT
OF COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED
AS FINANCIAL ADVISOR TO THE DEBTORS FOR THE PERIOD
FROM JUNE 17, 2025 THROUGH DECEMBER 16, 2025**

Name of Applicant: SierraConstellation Partners, LLC

Applicant's Role in Case: Financial Advisor

Date of Order Approving Retention: August 12, 2025 [Docket No. 325]

Time Period Covered: June 17, 2025 through December 16, 2025

Total Professional Fees: \$363,702.50²

Reimbursable Expenses: \$1,618.61

Total Fees & Expenses: \$365,321.11

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 This amount reflects a reduction of \$1,852.50 for fees billed at fifty percent (50%) related to non-working travel.



DATED: January 23, 2026

Respectfully submitted by:

/s/ Holland N. O'Neil

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INDEX OF EXHIBITS TO FINAL FEE APPLICATION

EXHIBIT A: Proposed Order

EXHIBIT B: Declaration of Carl Moore

EXHIBIT C: Summary of Fees Billed by Professionals

EXHIBIT D: Summary of Fees Requested by Project Category

EXHIBIT E: Summary of Expenses

EXHIBIT F: SCP Invoices for Final Fee Period

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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)

**FIRST AND FINAL APPLICATION OF SIERRA CONSTELLATION
PARTNERS, LLC FOR ALLOWANCE AND PAYMENT OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED
AS FINANCIAL ADVISOR TO THE DEBTORS FOR THE PERIOD
FROM JUNE 17, 2025 THROUGH DECEMBER 16, 2025**

If you object to the relief requested, you must respond in writing. Unless otherwise directed by the Court, you must file your response electronically at <https://ecf.txnb.uscourts.gov/> no more than twenty-four (24) days after the date this application was filed. If you do not have electronic filing privileges, you must file a written objection that is actually received by the clerk and filed on the docket no more than twenty-four (24) days after the date this application was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

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.

SierraConstellation Partners, LLC (“SCP”), as financial advisor for Higher Ground Education, Inc. (“HGE”) and its affiliated debtors and debtors in possession (collectively, the “**Debtors**”) in the above-captioned bankruptcy cases (the “**Chapter 11 Cases**”), hereby files its *First and Final Application of SierraConstellation Partners, LLC for Allowance and Payment Compensation and Reimbursement of Expenses Incurred as Financial Advisor to the Debtors for the Period from June 17, 2025 through December 16, 2025* (the “**Final Fee Application**”) for final allowance of fees in the amount of **\$363,702.50** and actual and necessary expenses in the amount of **\$1,618.61** for a total allowance of **\$365,321.11** for the period of June 17, 2025, through and including December 16, 2025 (the “**Final Fee Period**”). In support of this Final Fee Application, SCP respectfully represents as follows:

I.
JURISDICTION

1. The United States Bankruptcy Court for the Northern District of Texas (the “**Court**”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b). The Debtors confirm their consent, pursuant to Rule 7008 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), to the entry of a final order by the Court. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
2. The bases for the relief requested herein are sections 328, 330, and 331 of title 11 of the United States Code (the “**Bankruptcy Code**”), Bankruptcy Rule 2016, Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Northern District of Texas (the “**Local Rules**”), the Procedures for Complex Cases in the Northern District of Texas (the “**Complex Case Procedures**”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Docket No. 319 (the “**Interim Compensation Order**”)] entered by the Court on August 11, 2025.

II.
BACKGROUND

A. The Chapter 11 Cases

3. On June 17, 2025 and June 18, 2025 (collectively, the “**Petition Date**”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. 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 9, 2025 [Docket No. 158] (the “**Committee**”).

4. A detailed description of the Debtors and their businesses, and the facts and circumstances supporting this Application and the Debtors’ Chapter 11 Cases, are set forth in the *Declaration of Jonathan McCarthy in Support of First Day Motions* [Docket No. 15] (the “**First Day Declaration**”) and is incorporated herein by reference.

B. Retention of SCP

5. On July 14, 2025, the Debtors filed the *Debtors’ Application for Entry of an Order Authorizing the Employment of SierraConstellation Partners, LLC as Financial Advisor to the Debtors Effective as of the Petition Date* [Docket No. 173] (the “**SCP Application**”). On August 12, 2025, the Court entered an order approving the SCP Application [Docket No. 325] (the “**SCP Retention Order**”).² Under the SCP Retention Order, SCP agreed to provide the Debtors with the following advisory services (together with the services set forth in the Engagement Letter, collectively, the “**Services**”) related to the Chapter 11 Cases, including, but limited to:

- a. Provide assistance in the management of schedules and reporting for filing in a court-supervised proceeding;

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the SCP Retention Order.

- b. Provide management support in evaluating and responding to parties during negotiation including landlords, vendors, potential buyers, and other key constituents;
- c. Interact with the unsecured creditor committee (if one is formed in the Bankruptcy Case) and assist in the preparation of management reports;
- d. Provide analysis and services related to lease assumptions, rejections, modification or terminations;
- e. Assist in drafting and confirming a plan of reorganization, if necessary;
- f. Assist in the preparation of a plan of reorganization;
- g. Manage legal preparations for the Chapter 11 plan, including drafting required pleadings and disclosure statements, ensuring compliance with the Bankruptcy Code and Federal Rules of Bankruptcy Procedure, and coordinating with the debtor, creditors, and other stakeholders;
- h. Provide advice on restructuring alternatives, including but not limited to, any asset sales or a plan for reorganization; and
- i. Render such other restructuring, general business consulting or other assistance as may be requested.

6. Pursuant to the SCP Retention Order, SCP was to be compensated by the Debtors for the Services rendered in these Chapter 11 Cases based upon SCP's agreed-upon hourly rates for such Services.

C. Interim Compensation and Monthly Fee Statements

7. On July 14, 2025, the Debtors filed *Debtors' Motion for Entry of an Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Docket No. 174] (the “**Interim Compensation Motion**”). On August 11, 2025, the Court granted the Interim Compensation Motion and entered the Interim Compensation Order. [Docket No. 319].

8. Pursuant to the Interim Compensation Order, professionals retained by the Debtors and the Committee pursuant to section 327 of the Bankruptcy Code (collectively, the “**Estate Professionals**”) were permitted to serve by email a statement (each a “**Monthly Fee Statement**”)

upon certain specified Notice Parties to seek interim allowance of compensation for services rendered and expenses incurred during the prior month. Following the service of each Monthly Fee Statement upon the Notice Parties, the Notice Parties were provided ten (10) days after the date of service of the Monthly Fee Statement(s) (the “**Objection Period**”) to raise written objections, if any. At the expiration of the Objection Period, if no objections were raised, the Debtors were directed to promptly pay the applicable Professional 80% of the fees and 100% of the expenses requested in each Monthly Fee Statement (an “**Interim Compensation Payment**”), except such fees or expenses that may have been subject to an objection by the Notice Parties.

9. In accordance with the Interim Compensation Order, SCP served Monthly Fee Statements upon the Notice Parties via email for the months of (a) June 17, 2025 through July 31, 2025, (b) August 2025, (c) September 2025, (d) October 2025, and (e) November 2025 (collectively, the “**SCP Fee Statements**”). Through its submission of the SCP Fee Statements, SCP has requested a total of \$363,702.50 in fees and \$1,618.61 in expenses during the Final Fee Period. To date, SCP has been paid a total of \$283,814.61, comprised of \$282,196.00 in fees and \$1,618.61 in expenses.

10. A chart setting forth the fees and expenses incurred by SCP to date, as reflected in the Final Fee Application and the SCP Fee Statements is below.

Monthly Fee Statements	Fees	Expenses	Total Compensation Sought	Amount Paid ³	Remaining Outstanding Balance
June 17, 2025 – July 31, 2025	\$101,340.00	\$0.00	\$101,340.00	\$81,072.00	\$20,268.00
August 1, 2025 – August 31, 2025	\$94,172.50	\$48.31	\$94,220.81	\$75,386.31	\$18,834.50
September 1, 2025 – September 30, 2025	\$63,500.00	\$0.00	\$63,500.00	\$50,800.00	\$12,700.00

³ These amounts reflect payment of eighty percent (80%) of fees and one hundred percent (100%) of expenses requested pursuant to the Interim Compensation Order.

Monthly Fee Statements	Fees	Expenses	Total Compensation Sought	Amount Paid ³	Remaining Outstanding Balance
October 1, 2025 – October 31, 2025	\$43,957.50	\$0.00	\$43,957.50	\$35,166.00	\$8,791.50
November 1, 2025 – November 30, 2025	\$49,775.00	\$1,570.30	\$51,345.30	\$41,390.30	\$9,955.00
December 1, 2025- December 16, 2025	\$10,957.50	\$0.00	\$10,957.50	\$0.00	\$10,957.50
TOTAL FINAL FEE PERIOD	\$363,702.50	\$1,618.61	\$365,321.11	\$283,814.61	\$81,506.50

III.
REQUEST FOR RELIEF

11. By this Final Fee Application, SCP respectfully requests entry of an order, substantially in the form attached hereto as **Exhibit A** (the “**Proposed Order**”), (a) approving final compensation for services rendered during the Final Fee Period, in the amount of **\$363,702.50**, as well as allowance of **\$1,618.61** as reimbursement for actual and necessary expenses incurred by SCP during the Final Fee Period; (b) directing payment of the total remaining unpaid amount of **\$81,506.50**; and (c) granting related relief.

IV.
FEES EARNED DURING THE FINAL FEE PERIOD

A. Customary Billing Disclosures

12. SCP maintains computerized records of the time spent by all timekeepers in connection with its representation of the Debtors. During the Final Fee Period, Three (3) professionals expended a total of 614.50 hours during the Final Fee Period for which compensation is requested. All services for which compensation is requested by SCP were performed for or on behalf of the Debtors. To the extent any compensation set forth above remains unpaid, SCP further requests payment of all unpaid amounts, including amounts previously held back pursuant to the Interim Compensation Order.

13. Except as set forth above, during the Final Fee Period, SCP has received no payment and no promises of payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Final Fee Application. There is no agreement or understanding between SCP and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these Chapter 11 Cases.

14. The fees charged by SCP in this case are billed in accordance with SCP's normal hourly rates and procedures in effect during the Final Fee Period, and in accordance with the Retention Order. SCP did not agree to any variations from, or alternatives to, its standard or customary billing arrangements in connection with the services rendered during this Final Fee Period. SCP's fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable non-bankruptcy cases in a competitive national financial advisory market.

15. Pursuant to, and in compliance with the Local Rules and the UST Guidelines set forth above, attached hereto are:

- a. a schedule setting forth the professionals who performed services in these Chapter 11 Cases during the Final Fee Period, the capacity in which each such individual is employed by SCP, the hourly billing rate charged by SCP for the services performed by such individual, and the aggregate number of hours expended in this case during the Final Period and fees billed therefore;
- b. a summary of services by billing category for services rendered by SCP during the Final Fee Period; and,
- c. a schedule setting forth the actual and necessary disbursements that SCP incurred during the Final Fee Period in connection with performance of professional services for the Debtors and for which SCP seeks reimbursement.

B. Supporting Documentation

16. For the convenience of the Court and parties in interest and in accordance with the UST Guidelines and the Complex Case Procedures, the following exhibits are attached to this Final Fee Application:

17. Attached hereto as **Exhibit B** is the Declaration of Carl Moore (the “**Moore Declaration**”);

18. Attached hereto as **Exhibit C** is a schedule setting forth all SCP professionals and paraprofessionals who performed services in these Chapter 11 Cases during the Final Fee Period, the hourly billing rates of such individuals, and the aggregate number of hours expended and fees billed by such individuals;

19. Attached hereto as **Exhibit D** is a summary of SCP’s time billed during the Final Fee Period, broken down by project categories, as hereinafter described;

20. Attached hereto as **Exhibit E** is a schedule specifying the categories of expenses for which SCP is seeking reimbursement and the total amount for each expense category for the Final Fee Period; and

21. Attached hereto as **Exhibit F** are SCP’s invoices for the Final Fee Period (the “**SCP Invoices**”). The SCP Invoices contain daily time logs describing the time spent by each professional during the Final Fee Period.

V.
ACTUAL AND NECESSARY EXPENSES

22. SCP requests the final allowance of actual and necessary expenses incurred during the Final Fee Period in the aggregate amount of **\$1,618.61**. The attached **Exhibit E** summarizes SCP’s actual and necessary expenses for the Final Fee Period.

23. It is SCP's policy to charge its clients for all disbursements and expenses incurred in rendering services. Accordingly, SCP seeks reimbursement for necessary expenses incurred in connection with its representation of the Debtors, which shall include, but not be limited to, travel, photocopying, delivery service, postage, research, vendor charges, and other out-of-pocket expenses incurred in providing professional services.

VI.
SUMMARY OF SERVICES BY PROJECT CATEGORY

24. The following is a summary of the significant professional services rendered by SCP during the Final Fee Period. This summary is organized in accordance with the internal system of task codes set up by SCP at the outset of these Chapter 11 Cases.⁴ Given the interconnectedness of the issues in these Chapter 11 Cases, certain of these categories may overlap with one another. If a task code does not appear below, then SCP did not bill time for that work code during the Final Fee Period.

**A. Business Operations
(315.70 Hours / \$185,165.00 Fees)**

25. During the Final Fee Period, SCP's services performed in connection with this category relate to working with the Debtors to maintain business operations and assisting the Debtors' management team with various issues arising in the conduct of the Debtors' business.

**B. Case Administration
(165.50 Hours / \$97,422.50 Fees)**

26. During the Final Fee Period, SCP's services performed in connection with this category relate to all time and tasks related to the preparation/review/revision of the company's schedules, SOFAs, and monthly operating reports, preparation of any other

⁴ The task codes utilized by SCP are substantially similar to those used by the Debtors and other professionals in these Chapter 11 Cases.

documents/reports/amendments related to the chapter 11 petition, etc. for court filing (other than Court pleadings) and related to docketing, review of the docket and general review of filed pleadings (i.e., not for use in connection with time and tasks related to active involvement with a particular motion/court hearing), service list issues, dealing with the claims agent, addressing the claims process and procedures, proofs of claim procedures, general requests for copies of documents.

**C. Court Filings
(25.40 Hours / \$17,525.00 Fees)**

27. During the Final Fee Period, SCP's services performed in connection with this category relate to preparing, drafting, reviewing and revising pleadings, schedules or exhibits to pleadings, the disclosure statement, the plan, and adversary proceeding commenced during the Chapter 11 Cases and responding to requests from counsel for information to be included in pleadings, the disclosure statement, the plan or other document filed with the court.

**D. Court Hearings
(43.40 Hours / \$26,855.00 Fees)**

28. During the Final Fee Period, SCP's services performed in connection with this category relate to time and tasks involving attendance at court hearings, either virtually or in person.

**E. Creditor Communications
(38.90 Hours / \$23,907.50 Fees)**

29. During the Final Fee Period, SCP's services performed in connection with this category relate to all communications: oral and written with unsecured and secured creditors, vendors, trade creditors, noteholders, banks and professionals retained by the official committees or an ad hoc committee.

**F. Invoices
(17.40 Hours / \$10,665.00 Fees)**

30. During the Final Fee Period, SCP's services performed in connection with this category relate to preparation and submission of the SCP Fee Statements to the Notice Parties.

**G. Litigation/Discovery
(0.20 Hours / \$155.00 Fees)**

31. During the Final Fee Period, SCP's services performed in connection with this category relate to litigation involving the company that is not an adversary proceeding filed in connection with the Chapter 11 Cases.

**H. Litigation (Bankruptcy)
(0.20 Hours / \$155.00 Fees)**

32. During the Final Fee Period, SCP's services performed in connection with this category relate to litigation involving the company that is filed in connection with the Chapter 11 Cases.

**I. Non-Working Travel
(7.80 Hours / \$1,852.50 Fees)**

33. This matter category includes travel time by SCP professionals, which is billed at fifty percent (50%) of the standard hourly rates.

**VII.
REQUEST FOR ALLOWANCE OF FEES AND EXPENSES**

34. Section 330 of the Bankruptcy Code authorizes the Court to award professional persons employed pursuant to section 327 for reasonable compensation for actual and necessary services rendered and reimbursement for actual and necessary expenses incurred. *See* 11 U.S.C. §§ 327 and 330. As more fully stated below, SCP submits that the elements governing awards of compensation pursuant to sections 330 and 331 of the Bankruptcy Code justify the allowance of the fees and expenses incurred in its representation of the Debtors during the Final Fee Period

35. In 1974, the Fifth Circuit established a set of guidelines for use by lower courts when ruling on attorneys' fee requests. *See Johnson v. Ga. Highway Express, Inc.*, 488 F.2d 714, 717–19 (5th Cir. 1974). The *Johnson* court found the following factors necessary to consider:

- a. the time and labor required;
- b. the novelty and difficulty of the questions presented;
- c. the skill requisite to perform the legal services properly;
- d. the preclusion of other employment due to the acceptance of the case;
- e. the customary fee;
- f. whether the fee is fixed or contingent;
- g. time limitations imposed by the client with the circumstances of the case;
- h. the amount involved and the results obtained;
- i. the experience, reputation and ability of the attorney;
- j. the undesirability of the case;
- k. the nature and length of the professional relationship with the client; and
- l. awards in similar cases.

Id. In the case of *In re First Colonial Corp. of America*, 544 F.2d 1291, 1298–99 (5th Cir. 1977), cert. denied, 431 U.S. 904 (1977), the Fifth Circuit applied the *Johnson* factors to the analysis of fee awards in bankruptcy cases.

36. SCP respectfully submits that the services for which it seeks compensation in this Final Fee Application were, at the time rendered, necessary for and beneficial to the Debtors and were rendered to assist the Debtors in discharging its statutory duties during the pendency of the Chapter 11 Cases. SCP further believes that its services to the Debtors during the Final Fee Period were performed efficiently and in an expert manner and ultimately benefitted the Debtors. SCP submits that the compensation requested herein is reasonable in light of the nature, extent, and

value of SCP's services to the Debtors. Accordingly, the Final Fee Application should be approved.

VIII.
SECTION 504(B) COMPLIANCE

37. No agreement or understanding exists between SCP and any third person for the sharing of compensation, except as allowed by section 504(b) of the Bankruptcy Code and Bankruptcy Rule 2016 with respect to the sharing of compensation between and amongst shareholders at SCP.

38. All services for which compensation is requested hereunder were rendered at the request of and solely on behalf of the Debtors and Debtors' counsel and not on behalf of any other entity.

IX.
RESERVATION OF RIGHTS

39. To the extent time or disbursement charges for services rendered or disbursements incurred relate to the Final Fee Period but were not processed prior to the preparation of this Final Fee Application, or SCP has for any other reason not sought compensation or reimbursement of expenses herein with respect to any services rendered or expenses incurred during the Final Fee Period, SCP reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application.

X.
NOTICE

40. SCP will provide notice of this Final Fee Application to (a) the Office of the United States Trustee for the Northern District of Texas; (b) the United States Attorney's Officer for the Northern District of Texas; (c) the state attorney generals for all states in which the Debtors conduct or have recently conducted business; (d) the Internal Revenue Service, (e) the Liquidating

Trustee; (f) Cozen O'Connor, as counsel to the Senior DIP Lender and Plan Sponsor; (g) Kane Russell Coleman Logan PC, as counsel to the Junior DIP Lender; and (h) all parties in interest who have formally appeared and requested notice pursuant to Bankruptcy Rule 2002. SCP respectfully submit that no further notice of this Final Fee Application is required.

41. The pleadings in these Chapter 11 Cases and supporting papers are available on the Debtors' website at www.veritaglobal.net/HigherGround or on the Bankruptcy Court's website at <https://ecf.txnb.uscourts.gov/>. You can 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 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).

WHEREFORE, SCP respectfully request that this Court enter an order: (a) approving the Final Fee Application; (b) granting SCP final allowance of compensation for professional services rendered in the aggregate amount of **\$363,702.50**; (c) granting SCP final allowance of expenses in the amount of **\$1,618.61** reimbursement for actual and necessary expenses incurred by SCP during the Final Fee Period; and (d) granting all other relief that SCP and the Debtors are entitled to at law and equity.

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DATED: January 23, 2026

Respectfully submitted by:

/s/ Holland N. O'Neil

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nora.mcguffey@foley.com
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**COUNSEL TO DEBTORS
AND DEBTORS IN POSSESSION**

CERTIFICATE OF SERVICE

I hereby certify that on January 23, 2026, 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

PROPOSED ORDER

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

In re:	§	§ Chapter 11
Higher Ground Education, Inc., <i>et al.</i> ¹	§	§ Case No.: 25-80121-11 (MVL)
Debtor.	§	§ (Jointly Administered)

**ORDER GRANTING FIRST AND FINAL APPLICATION OF
SIERRA CONSTITUTION PARTNERS, LLC FOR ALLOWANCE AND
PAYMENT OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
INCURRED AS FINANCIAL ADVISOR TO THE DEBTORS**

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.

Upon consideration of the *First and Final Application of SierraConstellation Partners, LLC for Allowance and Payment of Compensation and Reimbursement of Expenses Incurred as Financial Advisor to the Debtors for the Period from June 17, 2025 through December 16, 2025* (the “**Final Fee Application**”)² of SierraConstellation Partners, LLC (“SCP”) for final allowance of compensation of professional services rendered as financial advisor to Higher Ground Education, Inc. (“HGE”) and its affiliated debtors and debtors in possession (collectively, the “**Debtors**”) in the above-captioned bankruptcy cases (the “**Chapter 11 Cases**”) during the Final Fee Period. **IT IS HEREBY ORDERED THAT:**

1. The Final Fee Application is **GRANTED** as set forth herein.
2. SCP, as financial advisor to the Debtors, is allowed fees in the final amount of **\$363,702.50** and final reimbursement of expenses in the amount of **\$1,618.61** for the Final Fee Period, for a total allowed compensation of **\$365,321.11**.
3. The Debtors are instructed to promptly remit payment to SCP of the outstanding balance of such allowed final fees and expenses.
4. 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###

² Capitalized terms not defined herein shall have the meaning ascribed in the Final Fee Application.

Submitted by:

/s/ Holland N. O'Neil
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-and-

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**COUNSEL TO DEBTORS
AND DEBTORS IN POSSESSION**

EXHIBIT B

MOORE DECLARATION

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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., <i>et al.</i> , ¹	§	
	§	Case No.: 25-80121-11 (MVL)
Debtor.	§	
	§	(Jointly Administered)

**DECLARATION OF CARL MOORE IN SUPPORT OF
FIRST AND FINAL APPLICATION OF SIERRA CONSTITUTION
PARTNERS, LLC FOR ALLOWANCE AND PAYMENT OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED
AS FINANCIAL ADVISOR TO THE DEBTORS FOR THE PERIOD
FROM JUNE 17, 2025 THROUGH DECEMBER 16, 2025**

I, Carl Moore, hereby declare the following 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 a Managing Director with the applicant SierraConstellation Partners, LLC (“SCP”). I am responsible for SCP’s compliance with Rule 2016-1 of the Local Bankruptcy Rules of the United States Bankruptcy Court for the Northern District of Texas (the “**Local Rules**”).

2. I am the professional designated by SCP with the responsibility for SCP’s compliance in these cases with the UST Guidelines. This certification is made in respect of SCP’s application, dated January 22, 2026 (the “**Final Fee Application**”),² for the final allowance of compensation for professional services and reimbursement of expenses for the final period covering June 17, 2025, through December 16, 2025 (the “**Final Fee Period**”) in accordance with the UST Guidelines.

3. I certify that I have read the Final Fee Application of SCP.

4. I certify that to the best of my knowledge, information, and belief, formed after reasonable inquiry, the compensation and expense reimbursement sought is in conformity with the Local Rules, except as specifically noted in the application.

5. I certify that SCP did not agree to any variations from, or alternatives to, our standard or customary billing arrangements for the compensation and expense reimbursement requested in the Final Fee Application and that such compensation and expense reimbursement were generally accepted by the Debtors.

6. I certify that the Debtors and U.S. Trustee will each be provided with a copy of the Final Fee Application concurrently with the filing thereof and will have at least 14 days to review such Final Fee Application prior to any objection deadline with respect thereto.

7. The following is provided in response to the request for additional information set forth in the UST Guidelines.

² Capitalized terms not defined herein shall have the meaning affixed to them in the Final Fee Application.

- a. to the best of my knowledge, information, and belief, formed after reasonable inquiry, the fees and disbursements sought in Final Fee Application are permissible under the relevant rules, court orders, the UST Guidelines, and Bankruptcy Code provisions, except as specifically set forth herein;
- b. except to the extent disclosed in the Final Fee Application, the fees and disbursements sought in the Final Fee Application are billed at rates customarily employed by SCP and generally accepted by SCP's clients;
- c. in providing a reimbursable expense, SCP does not make a profit on that expense, whether the service is performed by SCP in-house or through a third party;
- d. no agreement or understanding exists between SCP and any other person for the sharing of compensation to be received in connection with the above case except as authorized pursuant to the Bankruptcy Code, Bankruptcy Rules, and Bankruptcy Local Rules; and
- e. all services for which compensation is sought were professional services on behalf of the Debtors and not on behalf of any other person.

8. SCP responds to the following questions in the UST Guidelines in compliance with

section C(5) as follows:

Question: Did you agree to any variations from, or alternatives to, your standard or customary billing rates, fees or terms for services pertaining to this engagement that were provided during the application period? If so, please explain.

Response: No.

Question: If the fees sought in this fee application as compared to the fees budgeted for the time period covered by this fee application are higher by 10% or more, did you discuss the reasons for the variation with the client?

Response: N/A

Question: Have any of the professionals included in this fee application varied their hourly rate based on the geographic location of the bankruptcy case?

Response: No

Question: Does the fee application include time or fees related to reviewing or revising time records or preparing, reviewing, or revising invoices? (This is limited to work involved in preparing and editing billing records that would not be compensable outside of bankruptcy and does not include reasonable fees for preparing a fee application.). If so, please quantify by hours and fees.

Response: No.

Question: Does this fee application include time or fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify by hours and fees.

Response: No.

If the fee application includes any rate increases since retention:

Question: Did your client review and approve those rate increases in advance?

Response: Yes.

Question: Did your client agree when retaining the law firm to accept all future rate increases? If not, did you inform your client that they need to agree to modified rates or terms in order to have you continue the representation, consistent with ABA Forma Ethics Opinion 11-458?

Response: N/A

I certify under penalty of perjury under the laws of the United States that, to the best of my knowledge and after reasonable inquiry, the foregoing is true and correct.

Date: January 23, 2026

/s/ Carl Moore
Carl Moore
SierraConstellation Partners, LLC

EXHIBIT E

**SUMMARY OF FEES BILLED BY PROFESSIONALS
FOR THE FINAL FEE PERIOD**

	B-Hours	Rate	Services	Expenses	Total
Corwen, Sean	363.2	\$475.00	\$172,520.00	–	\$172,520.00
Corwen, Sean (travel)	7.8	\$237.50	\$1,852.50	–	\$1,852.50
Moore, Carl	241.6	\$775.00	\$187,240.00	–	\$187,240.00
Perkins, Lawrence	1.9	\$1,100.00	\$2,090.00	–	\$2,090.00
Totals	614.5		\$363,702.50	–	\$363,702.50

EXHIBIT D

**SUMMARY OF FEES BILLED BY PROJECT CATEGORY
FOR THE FINAL FEE PERIOD**

	B-Hours	Rate	Services	Expenses	Total
<i>Bus Ops: Business Operations, Cash Management & CRO Support</i>					
Corwen, Sean	200.4	\$475.00	\$95,190.00	–	\$95,190.00
Moore, Carl	113.4	\$775.00	\$87,885.00	–	\$87,885.00
Perkins, Lawrence	1.9	\$1,100.00	\$2,090.00	–	\$2,090.00
Bus Ops: Totals:	315.7		\$185,165.00	–	\$185,165.00
<i>Case Admin: Case Administration</i>					
Corwen, Sean	102.8	\$475.00	\$48,830.00	–	\$48,830.00
Moore, Carl	62.7	\$775.00	\$48,592.50	–	\$48,592.50
Case Admin: Totals:	165.5		\$97,422.50	–	\$97,422.50
<i>Court Filings: Court Filings/Pleadings, Plan and Disclosure Statement</i>					
Corwen, Sean	7.2	\$475.00	\$3,420.00	–	\$3,420.00
Moore, Carl	18.2	\$775.00	\$14,105.00	–	\$14,105.00
Court Filings: Totals:	25.4		\$17,525.00	–	\$17,525.00
<i>Court Hearings: Court Hearing/341 Meetings/Preparation & Attendance at Hearings</i>					
Corwen, Sean	22.6	\$475.00	\$10,735.00	–	\$10,735.00
Moore, Carl	20.8	\$775.00	\$16,120.00	–	\$16,120.00
Court Hearings: Totals:	43.4		\$26,855.00	–	\$26,855.00
<i>Creditor Comm: Creditor Communications</i>					
Corwen, Sean	20.8	\$475.00	\$9,880.00	–	\$9,880.00
Moore, Carl	18.1	\$775.00	\$14,027.50	–	\$14,027.50
Creditor Comm: Totals:	38.9		\$23,907.50	–	\$23,907.50
<i>Invoices: Invoices, Fees and Retention Applications</i>					
Corwen, Sean	9.4	\$475.00	\$4,465.00	–	\$4,465.00
Moore, Carl	8.0	\$775.00	\$6,200.00	–	\$6,200.00
Invoices: Totals:	17.4		\$10,665.00	–	\$10,665.00
<i>Litigation/D: Litigation/Discovery</i>					
Moore, Carl	0.2	\$775.00	\$155.00	–	\$155.00
Litigation/D: Totals:	0.2		\$155.00	–	\$155.00
<i>Litigation: Litigation (Bankruptcy)</i>					
Moore, Carl	0.2	\$775.00	\$155.00	–	\$155.00
Litigation: Totals:	0.2		\$155.00	–	\$155.00
<i>Non-Working: Non-Working Travel</i>					
Corwen, Sean	7.8	\$237.50	\$1,852.50	–	\$1,852.50
Non-Working: Totals:	7.8		\$1,852.50	–	\$1,852.50

EXHIBIT E

**SUMMARY OF EXPENSE REIMBURSEMENT REQUESTED BY CATEGORY
FOR THE FINAL FEE PERIOD**

Category	Date	Description	Cost	Amount
Airfare: Airfare				
Corwen Sean - Sean Corwen				
11/5/2025	Flights to / from Dallas for Nov 24 confirmation hearing		\$503.11	\$503.11
Corwen Sean Totals:			\$503.11	\$503.11
Airfare: Totals:			\$503.11	\$503.11
Local Transport: Local Transportation (Taxi, Limos, etc.)				
Corwen Sean - Sean Corwen				
11/23/2025	Transportation from DFW to hotel		\$43.97	\$43.97
11/23/2025	Taxi from residence to LGA		\$54.25	\$54.25
11/25/2025	Transportation from hotel to DFW airport		\$42.94	\$42.94
11/25/2025	Transportation from EWR to residence		\$130.75	\$130.75
Corwen Sean Totals:			\$271.91	\$271.91
Moore Carl - Carl Moore				
8/7/2025	Parking for Pre-Mediation meeting		\$25.61	\$25.61
8/7/2025	Uber to Court Hearing		\$22.70	\$22.70
Moore Carl Totals:			\$48.31	\$48.31
Local Transport: Totals:			\$320.22	\$320.22
Lodging: Lodging				
Corwen Sean - Sean Corwen				
11/25/2025	Two-night lodging in Dallas for confirmation hearing		\$765.38	\$765.38
Corwen Sean Totals:			\$765.38	\$765.38
Lodging: Totals:			\$765.38	\$765.38
Meals: Meals				
Corwen Sean - Sean Corwen				
11/25/2025	Breakfast at Hotel Swexan		\$29.90	\$29.90
Corwen Sean Totals:			\$29.90	\$29.90
Meals: Totals:			\$29.90	\$29.90
Grand Expense Totals:			\$1,618.61	\$1,618.61

EXHIBIT F

SCP Invoices for Final Fee Period



101 Creekside Crossing Suite 1700-388
 Brentwood, TN 37027
 Tel: 213-289-9060
 www.sierraconstellation.com

INVOICE

Jon McCarthy
 Higher Ground Education Inc.
 10 Orchard Road
 Suite 200
 Lake Forest, CA 92630

Invoice Date: Aug 6, 2025
Invoice No: 10356
Billing Through: Jul 31, 2025

RE: Higher Ground Education Inc.

Professional Services

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Business Operations, Cash Management & CRO Support</u>					
6/18/2025	Moore Carl	Correspondence with management regarding post-filing operational and accounting issues	0.50	\$775.00	\$387.50
6/18/2025	Corwen Sean	Prep memo for HGE re: pre-/post-petition AP entries; share w/ Foley for review	0.30	\$475.00	\$142.50
6/18/2025	Corwen Sean	Review inquiry from J. McCarthy (Venn); changes to DIP budget	0.20	\$475.00	\$95.00
6/18/2025	Perkins Lawrence	Review of e-mails and correspondence w/ team re: next steps and proposed responses	0.90	\$1,100.00	\$990.00
6/19/2025	Moore Carl	Correspondence with SCP and debtor professionals regarding DIP budget	0.30	\$775.00	\$232.50
6/19/2025	Moore Carl	Correspondence with SCP and debtor professionals regarding French subsidiary insolvency proceedings	0.40	\$775.00	\$310.00
6/19/2025	Moore Carl	Correspondence with debtor counsel, SCP team and management regarding post-petition operational issues	0.70	\$775.00	\$542.50
6/19/2025	Corwen Sean	Review and respond to inquiries re: France operations; prep and share DIP budget w/ J. McCarthy (Venn)	0.30	\$475.00	\$142.50
6/19/2025	Corwen Sean	Call w/ C. Moore re: France question; respond to J. McCarthy	0.20	\$475.00	\$95.00
6/19/2025	Corwen Sean	Pull payroll data and respond to T. Mohan (Foley)	0.10	\$475.00	\$47.50
6/20/2025	Moore Carl	Correspondence with SCP and debtor professionals regarding French subsidiary insolvency proceedings	0.70	\$775.00	\$542.50
6/20/2025	Moore Carl	Correspondence with debtor counsel, SCP team and management regarding post-petition operational issues	0.30	\$775.00	\$232.50
6/20/2025	Corwen Sean	Assemble ad hoc analysis on DIP budget assumptions; share with T. Mohan	0.80	\$475.00	\$380.00
6/20/2025	Corwen Sean	Call w/ C. Moore re: DIP budget	0.10	\$475.00	\$47.50
6/20/2025	Corwen Sean	Call w/ company and advisors to discuss France operations	0.30	\$475.00	\$142.50
6/22/2025	Corwen Sean	Emails w/ Foley team re: budget and reporting	0.30	\$475.00	\$142.50
6/22/2025	Corwen Sean	Review activity tracker from C. Moore; update with current workstreams	0.30	\$475.00	\$142.50
6/23/2025	Moore Carl	Attend to cash reporting and management issues; related correspondence	0.30	\$775.00	\$232.50
6/23/2025	Moore Carl	Attend to post-petition operational issues and related correspondence with management and counsel	0.30	\$775.00	\$232.50
6/23/2025	Corwen Sean	Discuss cash reporting w/ C. Moore; draft email and share for review	0.20	\$475.00	\$95.00
6/23/2025	Corwen Sean	Call re: cash reporting w/ C. Moore	0.10	\$475.00	\$47.50
6/23/2025	Corwen Sean	Revise DIP budget to account for first day orders	0.70	\$475.00	\$332.50

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6/24/2025	Moore Carl	Attend to cash reporting and management issues; related correspondence	0.40	\$775.00	\$310.00
6/24/2025	Moore Carl	Attend to post-petition operational issues and related correspondence with management and counsel	0.30	\$775.00	\$232.50
6/24/2025	Corwen Sean	Call w/ C. Moore to discuss daily cash	0.10	\$475.00	\$47.50
6/24/2025	Corwen Sean	Call w/ C. Moore about reporting and recent communications	0.10	\$475.00	\$47.50
6/24/2025	Corwen Sean	Call w/ C. Moore about reporting and recent communications (cont'd)	0.10	\$475.00	\$47.50
6/24/2025	Perkins Lawrence	Call w/ team re: status, and discussion of open workstreams	1.00	\$1,100.00	\$1,100.00
6/25/2025	Corwen Sean	Prepare for and attend board call; discuss work streams, DIP budget revisions	0.80	\$475.00	\$380.00
6/25/2025	Corwen Sean	Call w/ T. Mohan and C. Moore re: cash reporting and other priorities	0.20	\$475.00	\$95.00
6/25/2025	Moore Carl	Attend to cash reporting and management issues; call with counsel regarding same	0.30	\$775.00	\$232.50
6/25/2025	Moore Carl	Attend Board meeting and related follow up	0.80	\$775.00	\$620.00
6/26/2025	Moore Carl	Attend to cash reporting and management issues; related correspondence	0.30	\$775.00	\$232.50
6/27/2025	Corwen Sean	Correspondence w/ R. Knapp (GGE), Foley and other debtor advisors re: cash reporting	0.30	\$475.00	\$142.50
6/27/2025	Moore Carl	Attend to cash reporting and management issues; related correspondence	0.30	\$775.00	\$232.50
6/27/2025	Moore Carl	Correspondence regarding Federal and state tax filings.	0.30	\$775.00	\$232.50
6/30/2025	Moore Carl	Attend to cash reporting and management issues; related correspondence	0.30	\$775.00	\$232.50
6/30/2025	Moore Carl	Attend to post-petition operational issues and related correspondence with management and counsel	0.70	\$775.00	\$542.50
7/1/2025	Corwen Sean	Update DIP budget; correspondence and calls w/ C. Moore, company on cash reporting	1.10	\$475.00	\$522.50
7/1/2025	Moore Carl	Attend to cash reporting and management issues; related correspondence	0.60	\$775.00	\$465.00
7/1/2025	Moore Carl	Attend to post-petition operational issues and related correspondence with management and counsel	0.30	\$775.00	\$232.50
7/2/2025	Corwen Sean	Revise DIP budget; call w/ C. Moore to discuss the same	0.90	\$475.00	\$427.50
7/2/2025	Corwen Sean	Revise DIP budget (cont'd); circulate to board members and Foley in advance of call	0.60	\$475.00	\$285.00
7/2/2025	Corwen Sean	Prepare for and attend board call with members and Foley	0.40	\$475.00	\$190.00
7/2/2025	Corwen Sean	Update DIP budget with revisions post-board call	0.30	\$475.00	\$142.50
7/2/2025	Corwen Sean	Calls and correspondence w/ C. Moore re: cash reporting; follow-up correspondence w/ M. Michulka	0.30	\$475.00	\$142.50
7/2/2025	Corwen Sean	Correspondence w/ T. Mohan re: DIP reporting	0.10	\$475.00	\$47.50
7/2/2025	Corwen Sean	Correspondence w/ Verita re: pro fee escrow; call w/ M. Salazar-Rosenbloom on the same	0.30	\$475.00	\$142.50
7/2/2025	Moore Carl	Attend to DIP reporting issues, budget revisions and general cash management issues;	1.20	\$775.00	\$930.00
7/2/2025	Moore Carl	Attend Board of Directors meeting and related follow up	0.40	\$775.00	\$310.00
7/2/2025	Moore Carl	Manage team workflows and related communication with counsel	0.40	\$775.00	\$310.00
7/3/2025	Corwen Sean	Review professional fee escrow account forms; correspondence w/ J. McCarthy re: execution	0.80	\$475.00	\$380.00
7/3/2025	Moore Carl	Attend to cash reporting and management issues; related correspondence	0.40	\$775.00	\$310.00
7/3/2025	Moore Carl	Attend to post-petition operational issues and related correspondence with management and counsel	0.50	\$775.00	\$387.50
7/7/2025	Moore Carl	Correspondence regarding cash management and access to bank reporting	0.90	\$775.00	\$697.50
7/7/2025	Moore Carl	Review of DIP budget updates and variance reporting; calls with counsel and former management regarding same	1.50	\$775.00	\$1,162.50
7/7/2025	Moore Carl	Attend to post-petition operational issues and related correspondence with management and counsel	0.30	\$775.00	\$232.50

Exhibit F Page 4 of 34

7/7/2025	Corwen Sean	Correspondence w/ M. Michulka (SGL) re: bank reporting; coordinate bank account opening	0.40	\$475.00	\$190.00
7/7/2025	Corwen Sean	Review cash tracker from M. Michulka; follow-up correspondence on bank reports	0.60	\$475.00	\$285.00
7/7/2025	Corwen Sean	Call w/ C. Moore re: bank reporting; follow up email to J. McCarthy (Venn)	0.20	\$475.00	\$95.00
7/7/2025	Corwen Sean	Analyze bank transaction from petition date through weekend; prep updates to DIP budget	1.20	\$475.00	\$570.00
7/7/2025	Corwen Sean	Analyze bank data (cont'd); correspondence w/ C. Moore and M. Michulka on the same	0.80	\$475.00	\$380.00
7/7/2025	Corwen Sean	Call w/ C. Moore re: DIP budget and variance reporting	0.40	\$475.00	\$190.00
7/7/2025	Corwen Sean	Update DIP budget	0.30	\$475.00	\$142.50
7/7/2025	Corwen Sean	Discuss DIP budget w/ C. Moore	0.30	\$475.00	\$142.50
7/7/2025	Corwen Sean	Call w/ C. Moore and T. Mohan (Foley)	0.10	\$475.00	\$47.50
7/7/2025	Corwen Sean	Call w/ M. Michulka and C. Moore to review disbursements; further updates to DIP budget and variance	0.90	\$475.00	\$427.50
7/7/2025	Corwen Sean	Update DIP budget (cont'd); summarize receipts and discuss w/ C. Moore	1.10	\$475.00	\$522.50
7/7/2025	Corwen Sean	Correspondence w/ M. Michulka re: receipts	0.20	\$475.00	\$95.00
7/7/2025	Corwen Sean	Update DIP budget and variance; circulate draft report internally	0.30	\$475.00	\$142.50
7/7/2025	Corwen Sean	Prepare and provide responses to questions on DIP budget	0.60	\$475.00	\$285.00
7/8/2025	Moore Carl	Attend to cash reporting and management issues; related correspondence	0.60	\$775.00	\$465.00
7/8/2025	Moore Carl	Attend to post-petition operational issues and related correspondence with management and counsel	0.40	\$775.00	\$310.00
7/8/2025	Moore Carl	Correspondence regarding French insolvency proceedings	0.30	\$775.00	\$232.50
7/8/2025	Moore Carl	Attend Board Meeting and related follow up	0.60	\$775.00	\$465.00
7/8/2025	Corwen Sean	Review DIP budget inquiry from J. McCarthy (Venn); revise DIP budget; prepare and circulate responses	0.60	\$475.00	\$285.00
7/8/2025	Corwen Sean	Review bank account information from Verita; correspondence on the same	0.20	\$475.00	\$95.00
7/8/2025	Corwen Sean	Call w/ C. Moore; discuss DIP budget, other open items and next steps	0.50	\$475.00	\$237.50
7/8/2025	Corwen Sean	Finalize variance report; call w/ C. Moore to discuss communications; correspondence w/ J. McCarthy on the same	0.70	\$475.00	\$332.50
7/8/2025	Corwen Sean	Gather data and correspondence re: France bank account	0.10	\$475.00	\$47.50
7/8/2025	Corwen Sean	Attend board call; discuss DIP reporting, retention applications and other pending matters	0.60	\$475.00	\$285.00
7/9/2025	Moore Carl	Manage team workflows and related communication with counsel	0.20	\$775.00	\$155.00
7/10/2025	Moore Carl	Manage team workflows and related communication with counsel	0.30	\$775.00	\$232.50
7/10/2025	Moore Carl	Attend to post-petition operational issues and related correspondence with management and counsel	0.20	\$775.00	\$155.00
7/10/2025	Corwen Sean	Status call w/ C. Moore; discuss open issues	0.30	\$475.00	\$142.50
7/11/2025	Corwen Sean	Check-in with Foley team on various open items	0.30	\$475.00	\$142.50
7/11/2025	Corwen Sean	Inquiry from T. Mohan (Foley) re: DIP budget; correspondence on the same	0.10	\$475.00	\$47.50
7/13/2025	Moore Carl	Manage team workflows and related communication with counsel	0.30	\$775.00	\$232.50
7/13/2025	Moore Carl	Review cash flow revisions to account for estimated confirmation hearing timing	0.20	\$775.00	\$155.00
7/13/2025	Corwen Sean	Prepare analysis to DIP budget; share w/ C. Moore for review	0.90	\$475.00	\$427.50
7/13/2025	Corwen Sean	Check-in call w/ C. Moore re: DIP budget analysis	0.30	\$475.00	\$142.50
7/13/2025	Corwen Sean	Updates to DIP budget analysis; send to Foley for discussion	0.30	\$475.00	\$142.50
7/14/2025	Moore Carl	Manage team workflows and related communication with counsel	0.30	\$775.00	\$232.50

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7/14/2025	Moore Carl	Attend to post-petition operational issues and related correspondence with management and counsel	0.40	\$775.00	\$310.00
7/15/2025	Moore Carl	Manage team workflows and related communication with counsel	0.30	\$775.00	\$232.50
7/15/2025	Moore Carl	Attend to Cash Management issues and review revised DIP financing projections	0.20	\$775.00	\$155.00
7/15/2025	Corwen Sean	Catch-up on correspondence; confirm timing of financial reports from company	0.30	\$475.00	\$142.50
7/16/2025	Moore Carl	Attend to Cash Management issues	0.20	\$775.00	\$155.00
7/16/2025	Corwen Sean	Prepare for and attend board update call w/ members and counsel; discuss case updates	0.70	\$475.00	\$332.50
7/16/2025	Corwen Sean	Update DIP budget; provide update to counsel	0.50	\$475.00	\$237.50
7/16/2025	Corwen Sean	Check in call w/ C. Moore; provide status updates, de-brief on board call and discuss next steps	0.30	\$475.00	\$142.50
7/17/2025	Moore Carl	Attend to Cash Management issues	0.20	\$775.00	\$155.00
7/17/2025	Corwen Sean	Call w/ C. Moore on open items; follow up correspondence on the same with GGE	0.20	\$475.00	\$95.00
7/17/2025	Corwen Sean	Review Wells Fargo portal access; run various cash reports for future analysis	0.60	\$475.00	\$285.00
7/18/2025	Moore Carl	Review of and correspondence regarding DIP Financing reporting data and related material	0.30	\$775.00	\$232.50
7/18/2025	Moore Carl	Correspondence regarding cure costs	0.20	\$775.00	\$155.00
7/18/2025	Corwen Sean	Call w/ C. Moore to discuss open items; follow-up emails on the same	0.30	\$475.00	\$142.50
7/18/2025	Corwen Sean	Revise DIP budget	0.30	\$475.00	\$142.50
7/20/2025	Corwen Sean	Review inquiries re: diligence materials; reply to N. McGuffey (Foley)	0.30	\$475.00	\$142.50
7/20/2025	Corwen Sean	Review correspondence from prior week re: DIP budget	0.30	\$475.00	\$142.50
7/20/2025	Corwen Sean	Prepare updates to DIP budget, variance reporting	1.20	\$475.00	\$570.00
7/20/2025	Corwen Sean	Check in call w/ C. Moore	0.10	\$475.00	\$47.50
7/21/2025	Corwen Sean	Call w/ C. Moore to discuss DIP budget updates	0.40	\$475.00	\$190.00
7/21/2025	Corwen Sean	Status call w/ C. Moore	0.30	\$475.00	\$142.50
7/21/2025	Corwen Sean	Discuss DIP Budget w/ C. Moore	0.30	\$475.00	\$142.50
7/21/2025	Corwen Sean	Finalize updated DIP budget reporting; draft cover email	0.30	\$475.00	\$142.50
7/21/2025	Corwen Sean	Discuss DIP reporting w/ C. Moore	0.20	\$475.00	\$95.00
7/21/2025	Corwen Sean	Check in call w/ T. Mohan and N. McGuffey (Foley)	0.30	\$475.00	\$142.50
7/21/2025	Corwen Sean	Update draft email re: DIP reporting; finalize reporting materials	0.30	\$475.00	\$142.50
7/21/2025	Moore Carl	DIP Reporting; review revised drafts and communication	1.50	\$775.00	\$1,162.50
7/22/2025	Corwen Sean	Discuss workstreams w/ C. Moore	0.10	\$475.00	\$47.50
7/22/2025	Corwen Sean	Prepare responses to questions about DIP budget; provide responses to board members	0.30	\$475.00	\$142.50
7/22/2025	Corwen Sean	Correspondence w/ M. Michulka (GGE) re: cash management priorities	0.20	\$475.00	\$95.00
7/22/2025	Corwen Sean	Draft email re: variance report; discuss with C. Moore	0.30	\$475.00	\$142.50
7/22/2025	Corwen Sean	Discuss DIP budget and other open questions w/ M. Kirshbaum; correspondence on the same	0.30	\$475.00	\$142.50
7/22/2025	Corwen Sean	Status call w/ C. Moore	0.20	\$475.00	\$95.00
7/22/2025	Corwen Sean	Discuss diligence requests w/ C. Moore	0.20	\$475.00	\$95.00
7/22/2025	Moore Carl	DIP Reporting; review revised drafts and communication	0.60	\$775.00	\$465.00
7/22/2025	Moore Carl	Attend to post-petition operational issues and related correspondence with counsel	0.30	\$775.00	\$232.50
7/23/2025	Corwen Sean	Prepare for and attend board call	0.50	\$475.00	\$237.50
7/23/2025	Corwen Sean	Review campus P&L statements; clean data and prepare to share	0.50	\$475.00	\$237.50
7/23/2025	Corwen Sean	Clean-up balance sheet data; share preliminary lease liability data with Foley	0.30	\$475.00	\$142.50
7/23/2025	Corwen Sean	Review files related to lease liabilities; clean data and circulate to Foley team	0.80	\$475.00	\$380.00
7/23/2025	Moore Carl	Manage team workflows	0.20	\$775.00	\$155.00

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7/23/2025	Moore Carl	Attend Board of Directors Call	0.50	\$775.00	\$387.50
7/24/2025	Corwen Sean	Status call w/ C. Moore; follow-up communication with GGE re: cash management	0.20	\$475.00	\$95.00
7/24/2025	Corwen Sean	Calls and correspondence w/ GGE re: pro fee escrow wire; confirm wire details and finalize transfer	0.60	\$475.00	\$285.00
7/24/2025	Corwen Sean	Review internal process tracker; update and provide notes to C. Moore	0.40	\$475.00	\$190.00
7/24/2025	Moore Carl	Attend to Cash Management issues	0.20	\$775.00	\$155.00
7/24/2025	Moore Carl	Review material regarding cure costs and related correspondence	0.30	\$775.00	\$232.50
7/24/2025	Moore Carl	Correspondence regarding campus profitability and review of related material	0.40	\$775.00	\$310.00
7/27/2025	Corwen Sean	Review correspondence and documents from prior work week (0.4); confirm details for Monday call with Foley (0.1)	0.50	\$475.00	\$237.50
7/28/2025	Corwen Sean	Prepare updates to DIP budget and reporting	0.70	\$475.00	\$332.50
7/28/2025	Corwen Sean	Status call w/ C. Moore	0.10	\$475.00	\$47.50
7/28/2025	Corwen Sean	Check in call w/ Verita and T. Mohan (Foley)	0.20	\$475.00	\$95.00
7/29/2025	Corwen Sean	Status call w/ C. Moore	0.10	\$475.00	\$47.50
7/29/2025	Corwen Sean	Correspondence w/ Foley re: adequate protection	0.10	\$475.00	\$47.50
7/30/2025	Moore Carl	Attend Board of Directors Call and related Follow Up	0.70	\$775.00	\$542.50
7/30/2025	Moore Carl	Attend to Cash Management issues	0.40	\$775.00	\$310.00
7/30/2025	Corwen Sean	Prepare for and attend board call (0.6); status call w/ C. Moore (0.1)	0.70	\$475.00	\$332.50
7/31/2025	Moore Carl	Attend to Cash Management issues	0.50	\$775.00	\$387.50
			<hr/>	<hr/>	<hr/>
			63.50		\$38,700.00

Case Administration

6/18/2025	Moore Carl	Correspondence with SCP deal team, management and professionals regarding Bankruptcy filing; calls to coordinate same	0.90	\$775.00	\$697.50
6/18/2025	Moore Carl	Review bankruptcy docket	0.30	\$775.00	\$232.50
6/18/2025	Moore Carl	Correspondence regarding schedules and statements, creditor service and matrix; call with KCC (claims agent) regarding same	0.70	\$775.00	\$542.50
6/18/2025	Corwen Sean	Review docket, first day filings, notices of appearance and other requests	0.50	\$475.00	\$237.50
6/18/2025	Corwen Sean	Prepare for and attend SOFA/SOAL call w/ company, Verita and Foley	0.90	\$475.00	\$427.50
6/19/2025	Moore Carl	Correspondence with management and SCP team regarding Statement and Schedule data and preparation	0.30	\$775.00	\$232.50
6/20/2025	Corwen Sean	Review court docket; save and organize files and court filings internally for future reference	0.50	\$475.00	\$237.50
6/22/2025	Moore Carl	Correspondence with SCP and debtor professionals to manage case workflow and preparation of court filings	0.20	\$775.00	\$155.00
6/23/2025	Moore Carl	Correspondence regarding Creditor Matrix, Statement of Financial Affairs and Statements of Assets and Liabilities.	0.40	\$775.00	\$310.00
6/24/2025	Moore Carl	Correspondence regarding Creditor Matrix, Statement of Financial Affairs and Statements of Assets and Liabilities.	0.30	\$775.00	\$232.50
6/25/2025	Corwen Sean	Call w/ company, Foley and Verita to discuss SOFA/SOAL progress and questions	0.80	\$475.00	\$380.00
6/25/2025	Moore Carl	Correspondence regarding Statement of Financial Affairs and Statements of Assets and Liabilities.	0.60	\$775.00	\$465.00
6/26/2025	Corwen Sean	Monitor case docket for updates; review new filings	0.30	\$475.00	\$142.50
6/26/2025	Moore Carl	Review Initial Debtor Interview Forms and guidelines	0.60	\$775.00	\$465.00
6/26/2025	Moore Carl	Correspondence regarding Statement of Financial Affairs and Statements of Assets and Liabilities.	0.40	\$775.00	\$310.00
6/27/2025	Corwen Sean	Review new filings on court docket	0.30	\$475.00	\$142.50
6/27/2025	Corwen Sean	Review disclosure statement, other plan documents	0.90	\$475.00	\$427.50
6/27/2025	Moore Carl	Correspondence regarding Statement of Financial Affairs and Statements of Assets and Liabilities and Lease Assumption Motion	0.30	\$775.00	\$232.50

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6/29/2025	Corwen Sean	Review recent correspondence; file documents internally for future reference	0.40	\$475.00	\$190.00
6/29/2025	Moore Carl	Correspondence regarding Statement of Financial Affairs and Statements of Assets and Liabilities	0.20	\$775.00	\$155.00
6/30/2025	Moore Carl	Correspondence regarding preparation for Initial Debtor Interview	0.20	\$775.00	\$155.00
6/30/2025	Moore Carl	Correspondence regarding Creditor Matrix, Statement of Financial Affairs and Statements of Assets and Liabilities.	0.30	\$775.00	\$232.50
7/1/2025	Moore Carl	Correspondence regarding Statements of Financial Affairs and Statements of Assets and Liabilities.	0.40	\$775.00	\$310.00
7/2/2025	Corwen Sean	Call to discuss draft SOFA/SOAL, other pending case admin items	0.40	\$475.00	\$190.00
7/2/2025	Moore Carl	Correspondence and call regarding Statement of Financial Affairs and Statements of Assets and Liabilities.	1.10	\$775.00	\$852.50
7/2/2025	Moore Carl	Review sample Monthly Operating Reports for NDTX and related correspondence	0.40	\$775.00	\$310.00
7/3/2025	Moore Carl	Review Draft Statements of Financial Affairs and Statements of Assets and Liabilities and related correspondence	0.60	\$775.00	\$465.00
7/6/2025	Corwen Sean	Review updated SOFA/SOAL drafts; review draft appendices; correspondence on the same	0.90	\$475.00	\$427.50
7/6/2025	Moore Carl	Review Draft Statements of Financial Affairs and Statements of Assets and Liabilities and related correspondence	0.90	\$775.00	\$697.50
7/7/2025	Moore Carl	Correspondence regarding and review of Statement of Financial Affairs and Statements of Assets and Liabilities; calls with counsel and management to review	2.20	\$775.00	\$1,705.00
7/7/2025	Corwen Sean	Attend SOFA/SOAL review call	0.30	\$475.00	\$142.50
7/8/2025	Moore Carl	Review final Statements of Financial Affairs and Statements of Assets and Liabilities and update call regarding same	0.60	\$775.00	\$465.00
7/8/2025	Corwen Sean	Attend call to discuss SOFA/SOAL	0.10	\$475.00	\$47.50
7/9/2025	Moore Carl	Correspondence regarding Statements of Financial Affairs	0.20	\$775.00	\$155.00
7/9/2025	Corwen Sean	Review docket for updates	0.20	\$475.00	\$95.00
7/9/2025	Corwen Sean	Review of emails and correspondence w/ Foley and principals; file documents internally for future reference	0.40	\$475.00	\$190.00
7/11/2025	Corwen Sean	Communication w/ R. Knapp (GGE) re: MORs, UST request	0.40	\$475.00	\$190.00
7/11/2025	Corwen Sean	Review docket for updates; save files internally for future reference	0.40	\$475.00	\$190.00
7/12/2025	Corwen Sean	Review requests for documentation; check files for responsive documents; provide notes to counsel	0.90	\$475.00	\$427.50
7/14/2025	Moore Carl	Correspondence regarding data required for the preparation of Monthly Operating Reports	0.20	\$775.00	\$155.00
7/14/2025	Corwen Sean	Call w/ R. Knapp (GGE) and Foley to discuss MORs, sources of data and timing	0.50	\$475.00	\$237.50
7/14/2025	Corwen Sean	Set-up UCC data room; call with Verita on the same	0.30	\$475.00	\$142.50
7/14/2025	Corwen Sean	Gather data and summarize scheduled claims; share with Foley	0.60	\$475.00	\$285.00
7/14/2025	Corwen Sean	Revise claims analysis; share update with Foley	0.50	\$475.00	\$237.50
7/15/2025	Corwen Sean	Gather documents for UCC data room; correspondence with Foley on the same	0.90	\$475.00	\$427.50
7/15/2025	Corwen Sean	Gather documents for UCC data room; correspondence with Foley on the same (cont'd)	0.70	\$475.00	\$332.50
7/16/2025	Moore Carl	Manage team workflows and follow up from Board of Directors call	0.50	\$775.00	\$387.50
7/16/2025	Moore Carl	Correspondence regarding data required for the preparation of Monthly Operating Reports	0.30	\$775.00	\$232.50
7/17/2025	Moore Carl	Manage team workflows and related communication with counsel	0.20	\$775.00	\$155.00
7/17/2025	Corwen Sean	Review docket updates; amended agendas and withdrawal notices	0.30	\$475.00	\$142.50
7/17/2025	Corwen Sean	Review Verita retention application, other retention applications; confirm payment process w/ Foley team	0.30	\$475.00	\$142.50
7/18/2025	Moore Carl	Manage team workflows and discussions with S Corwen	0.40	\$775.00	\$310.00

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7/18/2025	Moore Carl	Correspondence regarding data required for the preparation of Monthly Operating Reports	1.30	\$775.00	\$1,007.50
7/18/2025	Corwen Sean	Gather and review financial data for MORs; various follow up questions for GGE	0.90	\$475.00	\$427.50
7/18/2025	Corwen Sean	Review updated financial statement data for MOR; follow-up with clarifying questions to company	0.80	\$475.00	\$380.00
7/18/2025	Corwen Sean	Review sample MOR notes; correspondence with Foley on the same	0.30	\$475.00	\$142.50
7/19/2025	Corwen Sean	Gather and analyze data for MORs	0.70	\$475.00	\$332.50
7/19/2025	Corwen Sean	Gather and analyze data for MORs (cont'd)	0.90	\$475.00	\$427.50
7/19/2025	Corwen Sean	Gather and analyze data for MORs (cont'd)	0.20	\$475.00	\$95.00
7/19/2025	Corwen Sean	Gather and analyze data for MORs (cont'd)	1.40	\$475.00	\$665.00
7/19/2025	Corwen Sean	Gather and analyze data for MORs (cont'd)	1.20	\$475.00	\$570.00
7/19/2025	Corwen Sean	Gather and analyze data for MORs (cont'd)	1.10	\$475.00	\$522.50
7/19/2025	Corwen Sean	Gather and analyze data for MORs (cont'd)	0.80	\$475.00	\$380.00
7/20/2025	Corwen Sean	Gather and analyze data for MORs (cont'd)	1.20	\$475.00	\$570.00
7/20/2025	Corwen Sean	Revise draft MORs; prepare drafts and circulate	0.50	\$475.00	\$237.50
7/20/2025	Corwen Sean	Review notes to MORs; review Foley questions on MORs; provide responses and comments	0.80	\$475.00	\$380.00
7/20/2025	Moore Carl	Manage team workflows and related communication with counsel	0.30	\$775.00	\$232.50
7/20/2025	Moore Carl	Correspondence regarding data required for the preparation of Monthly Operating Reports; review drafts	1.30	\$775.00	\$1,007.50
7/21/2025	Corwen Sean	Review updates to MOR notes; follow-up request to company	0.10	\$475.00	\$47.50
7/21/2025	Corwen Sean	Update MOR notes; update MOR appendices	0.40	\$475.00	\$190.00
7/21/2025	Corwen Sean	Finalize MOR forms and exhibits	0.80	\$475.00	\$380.00
7/21/2025	Corwen Sean	Finalize MOR forms and exhibits (cont'd)	1.20	\$475.00	\$570.00
7/21/2025	Corwen Sean	Finalize MOR forms and exhibits (cont'd)	0.60	\$475.00	\$285.00
7/21/2025	Corwen Sean	Finalize MOR forms and exhibits (cont'd)	0.40	\$475.00	\$190.00
7/21/2025	Corwen Sean	Draft and send internal correspondence on MORs	0.30	\$475.00	\$142.50
7/21/2025	Corwen Sean	Finalize MOR forms and exhibits (cont'd)	0.90	\$475.00	\$427.50
7/21/2025	Moore Carl	Manage team workflows and extensive update call with counsel	0.80	\$775.00	\$620.00
7/21/2025	Moore Carl	Correspondence regarding finalization of Monthly Operating Reports and review final versions	1.30	\$775.00	\$1,007.50
7/22/2025	Corwen Sean	Review updates on docket; organize and save files internally for future reference	0.60	\$475.00	\$285.00
7/22/2025	Moore Carl	Manage team workflows	0.40	\$775.00	\$310.00
7/24/2025	Moore Carl	Manage team workflows and related communication with counsel	0.30	\$775.00	\$232.50
7/25/2025	Corwen Sean	Review updates on docket; organize and save files internally for future reference	0.80	\$475.00	\$380.00
7/25/2025	Moore Carl	Manage team workflows	0.20	\$775.00	\$155.00
7/28/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
7/29/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
7/29/2025	Moore Carl	Correspondence regarding amendments to Statements of Financial Affairs and Statements of Assets and Liabilities	0.20	\$775.00	\$155.00
7/29/2025	Moore Carl	Review recent filings in bankruptcy docket	0.80	\$775.00	\$620.00
7/29/2025	Corwen Sean	Review amended schedules for relevant entities; correspondence w/ Foley and Verita on the same	1.10	\$475.00	\$522.50
7/29/2025	Corwen Sean	Review docket for updates; organize and save files internally for future reference	0.60	\$475.00	\$285.00
7/30/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
7/31/2025	Moore Carl	Manage team workflows and related communication with counsel	0.40	\$775.00	\$310.00
7/31/2025	Moore Carl	Correspondence regarding US Trustee Fees	0.20	\$775.00	\$155.00
7/31/2025	Corwen Sean	Review data from company and process UST payments online	0.90	\$475.00	\$427.50

7/31/2025	Corwen Sean	Coordinate UST quarterly fee payments	0.40	\$475.00	\$190.00
			54.80		\$32,690.00
<u>Court Filings/Pleadings, Plan and Disclosure Statement</u>					
6/19/2025	Moore Carl	Correspondence regarding court filings and service issues	0.20	\$775.00	\$155.00
6/24/2025	Moore Carl	Review of draft Disclosure Statement	1.40	\$775.00	\$1,085.00
6/24/2025	Corwen Sean	Call w/ A. Gorman (Verita) re: disclosure statement noticing; review lending parties	0.30	\$475.00	\$142.50
6/25/2025	Moore Carl	Review updates drafts of Disclosure Statement and Plan of Reorganization	1.60	\$775.00	\$1,240.00
7/18/2025	Moore Carl	Review proposed Declaration in Support of DIP Financing and Reply to UST Objection; related correspondence	1.20	\$775.00	\$930.00
7/18/2025	Corwen Sean	Review data; provide responsive information for DIP motion	0.30	\$475.00	\$142.50
			5.00		\$3,695.00
<u>Court Hearing/341 Meetings/Preparation & Attendance at Hearings</u>					
6/20/2025	Moore Carl	Prepare for and attend First Day Hearings	2.80	\$775.00	\$2,170.00
6/20/2025	Corwen Sean	Prepare for and attend first day hearing	3.10	\$475.00	\$1,472.50
7/2/2025	Corwen Sean	Review Foley inquiry re: IDI; provide request list to R. Knapp for additional information needed	0.30	\$475.00	\$142.50
7/2/2025	Moore Carl	Correspondence and review in preparation for Initial Debtor Interview	0.60	\$775.00	\$465.00
7/3/2025	Moore Carl	Correspondence and review in preparation for Initial Debtor Interview	0.20	\$775.00	\$155.00
7/6/2025	Corwen Sean	Review various schedules for IDI, other matters; organize and file documents; review draft IDI forms	0.70	\$475.00	\$332.50
7/7/2025	Moore Carl	Review material regarding Initial Debtor Interview	0.20	\$775.00	\$155.00
7/8/2025	Moore Carl	Review material regarding Initial Debtor Interview	0.30	\$775.00	\$232.50
7/8/2025	Corwen Sean	Work on IDI forms and data	0.30	\$475.00	\$142.50
7/8/2025	Corwen Sean	Work on IDI forms and data (cont'd)	0.40	\$475.00	\$190.00
7/8/2025	Corwen Sean	Work on IDI forms and data (cont'd)	0.50	\$475.00	\$237.50
7/8/2025	Corwen Sean	Correspondence w/ N. McGuffey (Foley) re: IDI forms	0.10	\$475.00	\$47.50
7/8/2025	Corwen Sean	Work on IDI forms and data (cont'd)	0.50	\$475.00	\$237.50
7/8/2025	Corwen Sean	Work on IDI forms and data (cont'd)	0.60	\$475.00	\$285.00
7/8/2025	Corwen Sean	Work on IDI forms and data (cont'd)	1.20	\$475.00	\$570.00
7/8/2025	Corwen Sean	Work on IDI forms and data (cont'd)	0.40	\$475.00	\$190.00
7/8/2025	Corwen Sean	Work on IDI forms and data (cont'd)	0.80	\$475.00	\$380.00
7/8/2025	Corwen Sean	Finalize IDI forms, send to Foley for review	0.50	\$475.00	\$237.50
7/9/2025	Moore Carl	Correspondence and review in preparation for Initial Debtor Interview	0.80	\$775.00	\$620.00
7/10/2025	Moore Carl	Preparation for and attendance of Initial Debtor Interview; correspondence to address follow up inquiries	1.10	\$775.00	\$852.50
7/10/2025	Corwen Sean	Review inquiries re: financial data for IDI; provide responses	0.30	\$475.00	\$142.50
7/10/2025	Corwen Sean	Provide additional responses in advance of IDI	0.20	\$475.00	\$95.00
7/10/2025	Corwen Sean	Prepare for IDI; review data and make notes	0.50	\$475.00	\$237.50
7/10/2025	Corwen Sean	Attend initial debtor interview	0.30	\$475.00	\$142.50
7/21/2025	Corwen Sean	Prepare for and attend second day hearing	1.10	\$475.00	\$522.50
7/21/2025	Moore Carl	Prepare for and attend Omnibus Hearing	1.20	\$775.00	\$930.00
7/24/2025	Corwen Sean	341 meeting prep call w/ J. McCarthy (interim president & secretary), Foley and C. Moore	0.50	\$475.00	\$237.50
7/24/2025	Moore Carl	341 Meeting Preparation and review of related material	0.60	\$775.00	\$465.00
7/28/2025	Moore Carl	Prepare for and Attend 341 Meeting.	1.80	\$775.00	\$1,395.00
7/28/2025	Corwen Sean	Prepare for and attend 341 meeting of creditors	1.60	\$475.00	\$760.00
			23.50		\$14,042.50

Creditor Communications

6/18/2025	Moore Carl	Correspondence with prior banker regarding potential claim for fees and related discussion with counsel	0.20	\$775.00	\$155.00
6/25/2025	Moore Carl	Address Inbound inquiries and correspondence from potential creditors	0.30	\$775.00	\$232.50
6/26/2025	Moore Carl	Call with pre-petition investment banker re: professional fees	0.30	\$775.00	\$232.50
7/8/2025	Corwen Sean	Finalize DIP budget and variance report; draft cover letter to DIP lenders and provide report	0.30	\$475.00	\$142.50
7/11/2025	Corwen Sean	Review UCC initial request list	0.30	\$475.00	\$142.50
7/13/2025	Moore Carl	Initial review of committee data request and correspondence regarding same	0.40	\$775.00	\$310.00
7/14/2025	Moore Carl	Review correspondence regarding Information Request by the Unsecured Creditors' Committee	0.20	\$775.00	\$155.00
7/15/2025	Moore Carl	Review correspondence regarding Information Request by the Unsecured Creditors' Committee and responsive materials	0.40	\$775.00	\$310.00
7/16/2025	Moore Carl	Review correspondence regarding Information Request by the Unsecured Creditors' Committee and responsive materials	0.30	\$775.00	\$232.50
7/18/2025	Moore Carl	Review correspondence regarding Information Request by the Unsecured Creditors' Committee and responsive materials	0.40	\$775.00	\$310.00
7/20/2025	Moore Carl	Correspondence regarding responses to Committee Data request; review of related material	0.60	\$775.00	\$465.00
7/21/2025	Corwen Sean	Call w/ Emerald Capital (UCC FA)	0.50	\$475.00	\$237.50
7/21/2025	Moore Carl	Prepare for and attend Call with UCC; follow up call with Foley	0.70	\$775.00	\$542.50
7/22/2025	Corwen Sean	Draft cover note to DIP reporting; provide DIP reporting to DIP lenders and UCC advisors	0.30	\$475.00	\$142.50
7/22/2025	Moore Carl	Review correspondence regarding Information Request by the Unsecured Creditors' Committee and responsive materials.	1.50	\$775.00	\$1,162.50
7/23/2025	Corwen Sean	Communication w/ lender counsel re: DIP reporting; review analysis and provide responses	0.20	\$475.00	\$95.00
7/23/2025	Corwen Sean	Call w/ UCC counsel, UCC FA and Foley to discuss financial and transaction history	1.00	\$475.00	\$475.00
7/23/2025	Corwen Sean	Draft cover note and share campus P&L data with UCC advisors	0.10	\$475.00	\$47.50
7/23/2025	Moore Carl	Introduction call with UCC and related follow up	1.30	\$775.00	\$1,007.50
7/23/2025	Moore Carl	Review correspondence regarding Information Request by the Unsecured Creditors' Committee and responsive materials.	0.30	\$775.00	\$232.50
7/28/2025	Moore Carl	Review responses to UCC data requests	0.30	\$775.00	\$232.50
7/28/2025	Corwen Sean	Prepare and share DIP budget in excel format with Emerald Capital Partners (UCC FA)	0.10	\$475.00	\$47.50
7/31/2025	Moore Carl	Call with UCC Financial advisors and related follow up	0.50	\$775.00	\$387.50
7/31/2025	Corwen Sean	Call w/ Emerald (UCC FA) to discuss case updates, diligence progress	0.40	\$475.00	\$190.00
7/31/2025	Corwen Sean	Correspondence w/ Fox Rothschild and WTI re: adequate protection payment logistics	0.50	\$475.00	\$237.50

11.40

\$7,725.00

Invoices, Fees and Retention Applications

6/23/2025	Corwen Sean	Review time keeping for pre-petition period; internal communication re: retainer balance and pre-petition billing for retention application	0.20	\$475.00	\$95.00
6/27/2025	Corwen Sean	Correspondence w/ Foley and N. Schultz (SCP) regarding SCP retention application; provide former SCP retention applications	0.40	\$475.00	\$190.00
6/27/2025	Moore Carl	Correspondence regarding Retention Applications	0.20	\$775.00	\$155.00
7/1/2025	Corwen Sean	Internal correspondence re: SCP EL; correspondence re: parties in interest; review updated PI last	0.80	\$475.00	\$380.00
7/1/2025	Moore Carl	Correspondence regarding SierraConstellation Retention Application	0.30	\$775.00	\$232.50

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7/2/2025	Corwen Sean	Draft and send internal correspondence re: retention application and interested parties	0.30	\$475.00	\$142.50
7/2/2025	Moore Carl	Correspondence regarding SierraConstellation Retention Application	0.20	\$775.00	\$155.00
7/3/2025	Corwen Sean	Gather data for pre-petition payments; share with Foley for retention application	0.50	\$475.00	\$237.50
7/3/2025	Moore Carl	Correspondence regarding SierraConstellation Retention Application	0.40	\$775.00	\$310.00
7/7/2025	Moore Carl	Detailed review of SCP retention application in anticipation of filing	0.40	\$775.00	\$310.00
7/8/2025	Moore Carl	Coordinate edits to SierraConstellation Retention Application with counsel and review Potential Interested Party response	0.80	\$775.00	\$620.00
7/8/2025	Corwen Sean	Prepare historical payment information for retention application exhibits	0.60	\$475.00	\$285.00
7/9/2025	Moore Carl	Correspondence regarding SierraConstellation Retention Application	0.30	\$775.00	\$232.50
7/9/2025	Corwen Sean	Send final documents to finalize retention application	0.10	\$475.00	\$47.50
7/9/2025	Corwen Sean	Review draft June invoice; revise and provide comments to billing team	0.40	\$475.00	\$190.00
7/13/2025	Moore Carl	Review final Filing version of SCP Retention Application and Affidavit in Support	0.20	\$775.00	\$155.00
7/14/2025	Corwen Sean	Correspondence w/ Foley, N. Schulz (SCP Counsel) and C. Moore to finalize SCP retention app; provide responses to questions	0.60	\$475.00	\$285.00
7/18/2025	Moore Carl	Review SierraConstellation invoice and billing	0.40	\$775.00	\$310.00
			7.10		\$4,332.50

Litigation (Bankruptcy)

7/30/2025	Moore Carl	Review litigation hold and related correspondence	0.20	\$775.00	\$155.00
			0.20		\$155.00

Professional Services Total: \$101,340.00**Amount Due This Invoice: \$101,340.00***This invoice is due upon receipt*

PAYMENT REMITTANCE TO:
 Bank of America, NA
 222 Broadway
 New York, NY 10038
 ACH Routing/ABA#: 021000322
 Wires Routing/ABA#: 026009593
 Account Number: 483094346627
 SIERRA CONSTELLATION PARTNERS LLC



101 Creekside Crossing Suite 1700-388
 Brentwood, TN 37027
 Tel: 213-289-9060
 www.sierraconstellation.com

INVOICE

Jon McCarthy
 Higher Ground Education Inc.
 10 Orchard Road
 Suite 200
 Lake Forest, CA 92630

Invoice Date: Sep 4, 2025
Invoice No: 10481
Billing Through: Aug 31, 2025

RE: Higher Ground Education Inc.

Professional Services

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Business Operations, Cash Management & CRO Support</u>					
8/1/2025	Moore Carl	Correspondence regarding Cash reporting	0.30	\$775.00	\$232.50
8/1/2025	Moore Carl	Correspondence regarding proposed mediation	0.30	\$775.00	\$232.50
8/1/2025	Corwen Sean	Review cash activity, run bank reports; correspondence w/ M. Michulka re: bank activity	0.70	\$475.00	\$332.50
8/2/2025	Corwen Sean	Prepare updates to DIP budget and reporting	0.90	\$475.00	\$427.50
8/2/2025	Corwen Sean	Prepare updates to DIP budget and reporting (cont'd)	1.00	\$475.00	\$475.00
8/2/2025	Corwen Sean	Prepare updates to DIP budget and reporting (cont'd)	0.90	\$475.00	\$427.50
8/2/2025	Corwen Sean	Share updated DIP budget w/ C. Moore; communication re: updates	0.20	\$475.00	\$95.00
8/3/2025	Moore Carl	Review Revised DIP Budget and reporting package	0.30	\$775.00	\$232.50
8/3/2025	Corwen Sean	Prepare updated schedule for DIP budget	0.90	\$475.00	\$427.50
8/3/2025	Corwen Sean	Updates to DIP budget; communication w/ C. Moore on the same	0.40	\$475.00	\$190.00
8/3/2025	Corwen Sean	Review correspondence from prior week; gather documents in preparation for upcoming calls and workstreams	0.50	\$475.00	\$237.50
8/4/2025	Corwen Sean	Review draft DIP budget and variance reporting w/ C. Moore	0.40	\$475.00	\$190.00
8/4/2025	Corwen Sean	Communications w/ C. Moore re: DIP budget reporting; draft cover letter and circulate draft to debtor principals	0.40	\$475.00	\$190.00
8/4/2025	Corwen Sean	Prepare summary of CN notes; share w/ T. Mohan for review	0.80	\$475.00	\$380.00
8/4/2025	Corwen Sean	Review questions re: reporting from principals, provide responses	0.60	\$475.00	\$285.00
8/4/2025	Corwen Sean	Review invoice from GGE (0.5); analyze and summarize cash receipts to validate invoice (0.9)	1.40	\$475.00	\$665.00
8/4/2025	Moore Carl	Review revised cash forecast and DIP reporting	1.20	\$775.00	\$930.00
8/4/2025	Moore Carl	Attend to cash management issues including Master Services Agreement payments	0.30	\$775.00	\$232.50
8/5/2025	Corwen Sean	Correspondence w/ J. McCarthy re: DIP reporting (0.1); review DIP order and analysis on adequate pro. payments (0.9)	1.00	\$475.00	\$475.00
8/5/2025	Moore Carl	Attend to cash management issues including Adequate Protection and other payments	0.30	\$775.00	\$232.50
8/5/2025	Moore Carl	Correspondence regarding structure of potential global settlement	0.20	\$775.00	\$155.00
8/6/2025	Corwen Sean	Analyze data re: June - July professional fees; compare to DIP budget and prepare updates	0.70	\$475.00	\$332.50
8/6/2025	Corwen Sean	Prepare for and attend weekly call w/ board and Foley	0.80	\$475.00	\$380.00
8/6/2025	Moore Carl	Attend Board of Directors Call and related Follow Up	1.10	\$775.00	\$852.50

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8/6/2025	Moore Carl	Attend to Cash Management issues	0.50	\$775.00	\$387.50
8/6/2025	Moore Carl	Preparation for and call with DIP lenders regarding DIP reporting package	0.50	\$775.00	\$387.50
8/7/2025	Corwen Sean	Status call w/ C. Moore; provide updates on various workstreams	0.20	\$475.00	\$95.00
8/7/2025	Corwen Sean	Correspondence w/ T. Mohan (Foley) re: adequate protection	0.20	\$475.00	\$95.00
8/7/2025	Corwen Sean	Gather financial data; prepare hypothetical liquidation analysis	0.20	\$475.00	\$95.00
8/7/2025	Moore Carl	Attend to Cash Management issues	0.40	\$775.00	\$310.00
8/8/2025	Corwen Sean	Correspondence w/ T. Mohan (Foley) re: service costs and budget implications	0.30	\$475.00	\$142.50
8/8/2025	Corwen Sean	Review updates on docket and other filings; organize and file documents internally for future reference	0.80	\$475.00	\$380.00
8/8/2025	Corwen Sean	Communication w/ R. Knapp and GGE re: upcoming data requests and other reporting deadlines	0.60	\$475.00	\$285.00
8/9/2025	Corwen Sean	Review updated disbursements register; prep updates to DIP budget	0.80	\$475.00	\$380.00
8/11/2025	Corwen Sean	Communication w/ Learn counsel re: adequate protection	0.20	\$475.00	\$95.00
8/11/2025	Moore Carl	Correspondence regarding cash management and reporting including management services payments and student refunds	0.40	\$775.00	\$310.00
8/12/2025	Corwen Sean	Communication w/ J. Binford (KRCL) re: Learn adequate protection payments	0.20	\$475.00	\$95.00
8/12/2025	Corwen Sean	Communication w/ GGE re: adequate protection payments	0.30	\$475.00	\$142.50
8/12/2025	Moore Carl	Attend to cash management issues including adequate protection payments, bonuses and other payments	0.40	\$775.00	\$310.00
8/13/2025	Corwen Sean	Correspondence w/ T. Mohan re: property insurance; confirm DIP budget implications	0.20	\$475.00	\$95.00
8/13/2025	Corwen Sean	Prepare for and attend call w/ board and Foley	0.90	\$475.00	\$427.50
8/13/2025	Corwen Sean	Reconcile prior week cash activity; prepare updates to DIP budget	0.80	\$475.00	\$380.00
8/13/2025	Corwen Sean	Reconcile prior week cash activity; prepare updates to DIP budget (cont'd)	1.00	\$475.00	\$475.00
8/13/2025	Corwen Sean	Discuss DIP budget updates w/ C. Moore	0.10	\$475.00	\$47.50
8/13/2025	Corwen Sean	Further discussion of DIP budget w/ C. Moore	0.20	\$475.00	\$95.00
8/13/2025	Corwen Sean	Communication w/ GGE and WTI re: adequate protection payments; confirm account instructions	0.20	\$475.00	\$95.00
8/13/2025	Moore Carl	Attend Board of Directors Call and related Follow Up	1.00	\$775.00	\$775.00
8/13/2025	Moore Carl	Attend to Cash Management issues	0.30	\$775.00	\$232.50
8/13/2025	Moore Carl	Review revised DIP budget and related correspondence	0.40	\$775.00	\$310.00
8/14/2025	Corwen Sean	Correspondence w/ T. Mohan re: CN Notes; provide data	0.10	\$475.00	\$47.50
8/14/2025	Corwen Sean	Correspondence re: refunds	0.10	\$475.00	\$47.50
8/14/2025	Corwen Sean	Check-in w/ GGE re: upcoming reporting	0.20	\$475.00	\$95.00
8/14/2025	Corwen Sean	Review proposed payments; communication re: specific payables and other items	0.40	\$475.00	\$190.00
8/14/2025	Moore Carl	Attend to Cash Management issues	0.30	\$775.00	\$232.50
8/14/2025	Moore Carl	Correspondence regarding revised DIP budget	0.20	\$775.00	\$155.00
8/15/2025	Corwen Sean	FA duties; correspondence w/ GGE re: upcoming payments; communication re: upcoming financial reporting	0.70	\$475.00	\$332.50
8/15/2025	Moore Carl	Review Debtor's Mediation Statement	1.10	\$775.00	\$852.50
8/15/2025	Moore Carl	Attend to Cash Management issues	0.30	\$775.00	\$232.50
8/17/2025	Corwen Sean	Analyze and scrub bank transaction data; prep updates to DIP budget	1.30	\$475.00	\$617.50
8/17/2025	Corwen Sean	Further updates to DIP budget; provide to C. Moore for discussion and review	0.90	\$475.00	\$427.50
8/17/2025	Corwen Sean	Status call w/ C. Moore; finalize budget updates and circulate report to Debtor advisors for review	0.30	\$475.00	\$142.50
8/17/2025	Moore Carl	Review Revised DIP Budget and reporting package	0.20	\$775.00	\$155.00
8/17/2025	Moore Carl	Initial review of settlement offer and related correspondence	0.20	\$775.00	\$155.00

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8/18/2025	Corwen Sean	Gather campus-level EBITDA data; prepare summary and analysis	1.20	\$475.00	\$570.00
8/18/2025	Corwen Sean	Continued work on EBITDA analysis	0.70	\$475.00	\$332.50
8/18/2025	Corwen Sean	Continued work on EBITDA analysis; share summary with debtor advisors	0.90	\$475.00	\$427.50
8/18/2025	Corwen Sean	Review prior process documents; summarize IOIs	0.70	\$475.00	\$332.50
8/18/2025	Corwen Sean	Status call w/ C. Moore	0.10	\$475.00	\$47.50
8/18/2025	Corwen Sean	Review early iterations of waterfall analysis; correspondence w/ T. Mohan (Foley) on the same	0.40	\$475.00	\$190.00
8/18/2025	Corwen Sean	Communication w/ J. McCarthy and M. Kirschbaum on DIP budget and reporting	0.10	\$475.00	\$47.50
8/18/2025	Corwen Sean	Prepare updates to hypothetical liquidation analysis	1.00	\$475.00	\$475.00
8/18/2025	Corwen Sean	Update draft hypothetical liquidation analysis; share w/ C. Moore for discussion	0.40	\$475.00	\$190.00
8/18/2025	Corwen Sean	Discuss hypothetical liquidation analysis with C. Moore; correspondence w/ Foley on the same	0.30	\$475.00	\$142.50
8/18/2025	Corwen Sean	Update EBITDA analysis; share w/ C. Moore for discussion	0.20	\$475.00	\$95.00
8/18/2025	Moore Carl	Final DIP reporting review and approval	0.40	\$775.00	\$310.00
8/18/2025	Moore Carl	Review initial draft Liquidation Analysis and related discussion	0.60	\$775.00	\$465.00
8/19/2025	Corwen Sean	Attend mediation w/ various constituencies	1.50	\$475.00	\$712.50
8/19/2025	Corwen Sean	Review UCC valuation model and projections; test various assumptions; communication w/ J. McCarthy on the same	0.50	\$475.00	\$237.50
8/19/2025	Corwen Sean	Status call w/ C. Moore	0.10	\$475.00	\$47.50
8/19/2025	Corwen Sean	Review UCC valuation model and projections; test various assumptions	1.30	\$475.00	\$617.50
8/19/2025	Corwen Sean	Attend mediation discussions w/ debtor's advisors and various RSA parties' advisors	1.30	\$475.00	\$617.50
8/19/2025	Moore Carl	Prepare for and attend Mediation with UCC and RSA Parties	9.30	\$775.00	\$7,207.50
8/20/2025	Corwen Sean	Status call w/ C. Moore; correspondence w/ J. McCarthy and other advisors re: cash collateral	0.40	\$475.00	\$190.00
8/20/2025	Corwen Sean	Work on professional fee analysis in support of settlement discussions	0.50	\$475.00	\$237.50
8/20/2025	Corwen Sean	Work on professional fee analysis (cont'd); share initial findings w/ T. Mohan (Foley) and C. Moore	1.40	\$475.00	\$665.00
8/20/2025	Corwen Sean	Call w/ C. Moore to discuss analyses to support mediation discussions	0.20	\$475.00	\$95.00
8/20/2025	Corwen Sean	Prepare summary of prepetition payments to claimants	0.90	\$475.00	\$427.50
8/20/2025	Corwen Sean	Provide data on claims subset to T. Mohan and T. Scannell (Foley)	0.30	\$475.00	\$142.50
8/20/2025	Moore Carl	Prepare for and attend Mediation with UCC and RSA Parties	7.20	\$775.00	\$5,580.00
8/21/2025	Corwen Sean	Status call w/ C. Moore; discuss open workstreams	0.30	\$475.00	\$142.50
8/21/2025	Corwen Sean	Follow-up correspondence re: workstream timing; security deposit recovery	0.20	\$475.00	\$95.00
8/21/2025	Corwen Sean	Provide responsive data to T. Mohan (Foley) re: TSA party set-offs	0.20	\$475.00	\$95.00
8/21/2025	Corwen Sean	Status calls w/ C. Moore re: settlement workstreams and other open items	0.50	\$475.00	\$237.50
8/21/2025	Corwen Sean	Calls w/ M. Kirshbaum, C. Moore re: receipts and liquidity for settlement discussions	0.50	\$475.00	\$237.50
8/21/2025	Corwen Sean	Communication w/ J. McCarthy, M. Kirshbaum and C. Moore re: settlement discussions	0.40	\$475.00	\$190.00
8/21/2025	Moore Carl	Extensive Correspondence regarding settlement negotiations	1.80	\$775.00	\$1,395.00
8/21/2025	Moore Carl	Call regarding proposed UCC Settlement	0.90	\$775.00	\$697.50
8/22/2025	Corwen Sean	Communication w/ M. Kirshbaum re: adequate protection; provide payment summaries	0.30	\$475.00	\$142.50
8/22/2025	Corwen Sean	Update hypothetical liquidation analysis; further work on liabilities	1.30	\$475.00	\$617.50
8/22/2025	Corwen Sean	Prep call w/ C. Moore	0.20	\$475.00	\$95.00
8/22/2025	Corwen Sean	Call w/ Foley to discuss hypothetical liquidation analysis	0.40	\$475.00	\$190.00
8/22/2025	Moore Carl	Review revised Liquidation Analysis; correspondence regarding same	0.50	\$775.00	\$387.50

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8/22/2025	Moore Carl	Extensive Correspondence regarding settlement negotiations with UCC	0.60	\$775.00	\$465.00
8/24/2025	Corwen Sean	Prepare updates to DIP budget and variance reporting	0.80	\$475.00	\$380.00
8/24/2025	Corwen Sean	Call w/ C. Moore to discuss various projections	0.30	\$475.00	\$142.50
8/24/2025	Corwen Sean	Prepare updates to DIP budget and variance reporting (cont'd)	1.00	\$475.00	\$475.00
8/24/2025	Corwen Sean	Review liquidation analyses	0.40	\$475.00	\$190.00
8/24/2025	Moore Carl	Follow up correspondence w/ counsel and committee and RSA parties regarding settlement negotiations	0.30	\$775.00	\$232.50
8/25/2025	Corwen Sean	Calls w/ C. Moore re: settlement discussion; email correspondence with team on the same	0.50	\$475.00	\$237.50
8/25/2025	Corwen Sean	Call w/ T. Mohan (Foley) and C. Moore re: RSA parties and budget	0.30	\$475.00	\$142.50
8/25/2025	Corwen Sean	Call w/ J. McCarthy, M. Kirshbaum, Foley and SCP to discuss settlement proposals	0.80	\$475.00	\$380.00
8/25/2025	Corwen Sean	Work on updated budget analysis	0.80	\$475.00	\$380.00
8/25/2025	Corwen Sean	Update settlement calculations	0.80	\$475.00	\$380.00
8/25/2025	Corwen Sean	Call to discuss settlement; further work on analyses in support of settlement	1.00	\$475.00	\$475.00
8/25/2025	Corwen Sean	Continued work on budget analyses in support of settlement discussions; circulate internally for review	1.00	\$475.00	\$475.00
8/25/2025	Moore Carl	Settlement correspondence with debtor professionals and UCC	0.80	\$775.00	\$620.00
8/25/2025	Moore Carl	Calls with Board and Debtor professionals to review and discuss the proposed settlement with the UCC	1.10	\$775.00	\$852.50
8/25/2025	Moore Carl	Calls with UCC and Debtor professionals regarding the proposed settlement; related follow up	1.60	\$775.00	\$1,240.00
8/26/2025	Corwen Sean	Work on analyses in support of settlement discussions; provide responsive information to Foley requests	1.10	\$475.00	\$522.50
8/26/2025	Corwen Sean	Further work on analyses in support of settlement discussions	0.70	\$475.00	\$332.50
8/26/2025	Corwen Sean	Work on analyses in support of settlement discussions; calls w/ C. Moore on the same	0.70	\$475.00	\$332.50
8/26/2025	Corwen Sean	Continued work on settlement discussion analyses; call w/ T. Mohan (Foley) and C. Moore to discuss	0.30	\$475.00	\$142.50
8/26/2025	Corwen Sean	Call w/ J. McCarthy, M. Kirshbaum, Foley and SCP to discuss settlement proposal update; prepare for discussion with settlement parties	1.50	\$475.00	\$712.50
8/26/2025	Corwen Sean	Call w/ settlement parties and attorneys to discuss settlement proposal updates	0.90	\$475.00	\$427.50
8/26/2025	Moore Carl	Correspondence with Board and Debtor professionals regarding UCC settlement terms; calls regarding same	3.20	\$775.00	\$2,480.00
8/26/2025	Moore Carl	Review and discuss recovery analyses for settlement negotiation purposes	1.20	\$775.00	\$930.00
8/27/2025	Corwen Sean	Status call w/ C. Moore	0.30	\$475.00	\$142.50
8/27/2025	Corwen Sean	Prepare for and attend call w/ J. McCarthy, M. Kirshbaum and Foley to review updated settlement proposals	0.70	\$475.00	\$332.50
8/27/2025	Corwen Sean	Update settlement analyses; prep for call w/ Emerald Capital	0.30	\$475.00	\$142.50
8/27/2025	Corwen Sean	Debrief w/ T. Mohan and C. Moore re: committee requests; correspondence w/ GGE team re: payments	0.40	\$475.00	\$190.00
8/27/2025	Corwen Sean	Call w/ C. Moore to discuss settlement, other updates	0.20	\$475.00	\$95.00
8/27/2025	Moore Carl	Attend Board Call and related follow up	0.80	\$775.00	\$620.00
8/27/2025	Moore Carl	Address Cash Management issues	0.30	\$775.00	\$232.50
8/27/2025	Moore Carl	Correspondence with Board and Debtor professionals re: settlement terms	0.70	\$775.00	\$542.50
8/28/2025	Corwen Sean	Status call w/ C. Moore; discuss workflows going into weekend	0.20	\$475.00	\$95.00
8/28/2025	Moore Carl	Address Cash Management issues	0.30	\$775.00	\$232.50
8/29/2025	Corwen Sean	Review inquiry from M. Kirshbaum; gather responsive data and reply	0.30	\$475.00	\$142.50
8/29/2025	Corwen Sean	Coordinate Verita payment; correspondence w/ Foley and Verita on the same	0.40	\$475.00	\$190.00
8/29/2025	Corwen Sean	Request data from GGE	0.10	\$475.00	\$47.50
8/29/2025	Moore Carl	Correspondence regarding state tax withdrawals	0.20	\$775.00	\$155.00

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8/29/2025	Moore Carl	Address cash management issues including professional fees and reimbursements	0.40	\$775.00	\$310.00
8/30/2025	Corwen Sean	Prepare updates to DIP budget	1.20	\$475.00	\$570.00
8/31/2025	Corwen Sean	Analyze prior week cash activity; prepare updates to DIP budget	1.40	\$475.00	\$665.00
8/31/2025	Corwen Sean	Status call w/ C. Moore	0.10	\$475.00	\$47.50
			102.40		\$61,360.00

Case Administration

8/1/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
8/4/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
8/5/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
8/6/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
8/7/2025	Moore Carl	Manage team workflows and related communication with counsel	0.30	\$775.00	\$232.50
8/7/2025	Moore Carl	Review Docket including Hearing related documents and Barney Plan objection	0.70	\$775.00	\$542.50
8/8/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
8/11/2025	Corwen Sean	Review initial claims data; calls w/ A. Gorman (Verita) on the same	0.80	\$475.00	\$380.00
8/11/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
8/11/2025	Moore Carl	Review Initial Claims Data	0.40	\$775.00	\$310.00
8/11/2025	Moore Carl	Review of Docket and recently filed pleadings	0.30	\$775.00	\$232.50
8/12/2025	Corwen Sean	Summarize and validate claims data; prepare analysis of filed claims	1.20	\$475.00	\$570.00
8/12/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
8/12/2025	Moore Carl	Review of Docket and recently filed pleadings	0.30	\$775.00	\$232.50
8/13/2025	Corwen Sean	Summarize and validate claims data; prepare analysis of filed claims	1.80	\$475.00	\$855.00
8/13/2025	Corwen Sean	Review POC forms and supporting documentation for various creditors	0.30	\$475.00	\$142.50
8/13/2025	Corwen Sean	Finalize and share initial claims analysis w/ T. Mohan (Foley)	0.20	\$475.00	\$95.00
8/13/2025	Corwen Sean	Additional review of claims; provide additional data to T. Mohan	0.30	\$475.00	\$142.50
8/13/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
8/13/2025	Moore Carl	Review Initial claims analysis and related correspondence	0.40	\$775.00	\$310.00
8/14/2025	Moore Carl	Manage team workflows and related communication with counsel	0.20	\$775.00	\$155.00
8/15/2025	Corwen Sean	Work on detailed claims analysis	1.30	\$475.00	\$617.50
8/15/2025	Corwen Sean	Initial claims analysis; send to T. Mohan for review	0.40	\$475.00	\$190.00
8/15/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
8/15/2025	Moore Carl	Correspondence regarding Monthly Operating Reports	0.20	\$775.00	\$155.00
8/17/2025	Corwen Sean	Claims analysis; review data, scrub for duplicates and review POCs	1.00	\$475.00	\$475.00
8/17/2025	Corwen Sean	Summarize claims data; final updates and send to T. Mohan (Foley) for discussion	0.90	\$475.00	\$427.50
8/17/2025	Corwen Sean	Review docket updates; save and organize files internally for future reference	0.70	\$475.00	\$332.50
8/18/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
8/18/2025	Moore Carl	Review claims register and related correspondence	0.30	\$775.00	\$232.50
8/19/2025	Corwen Sean	Review docket updates; organize and save files internally for future reference	0.60	\$475.00	\$285.00
8/19/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
8/20/2025	Corwen Sean	Preliminary review of source data from GGE for MORs	0.50	\$475.00	\$237.50
8/20/2025	Corwen Sean	Prepare financial data for MORs	1.30	\$475.00	\$617.50
8/20/2025	Corwen Sean	Prepare financial data for MORs (cont'd)	1.20	\$475.00	\$570.00
8/20/2025	Corwen Sean	Prepare financial data for MORs (cont'd)	1.40	\$475.00	\$665.00
8/20/2025	Corwen Sean	Prepare financial data for MORs (cont'd)	1.10	\$475.00	\$522.50

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8/20/2025	Corwen Sean	Create exhibits, update draft notes and prepare draft MOR forms; circulate to J. McCarthy and Foley for review	0.70	\$475.00	\$332.50
8/20/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
8/20/2025	Moore Carl	Correspondence regarding Monthly Operating Report and review initial material.	0.30	\$775.00	\$232.50
8/21/2025	Corwen Sean	Gather responsive data and provide additional information to J McCarthy for MOR review	0.40	\$475.00	\$190.00
8/21/2025	Corwen Sean	Review updates on docket	0.50	\$475.00	\$237.50
8/21/2025	Corwen Sean	Call w/ A. Gorman (Verita) to review filed claims	0.40	\$475.00	\$190.00
8/21/2025	Corwen Sean	Finalize MOR forms; send completed forms to Foley for filing	1.30	\$475.00	\$617.50
8/21/2025	Corwen Sean	Finalize MOR forms; send completed forms to Foley for filing (cont'd)	1.20	\$475.00	\$570.00
8/21/2025	Corwen Sean	Finalize MOR forms; send completed forms to Foley for filing (cont'd)	1.30	\$475.00	\$617.50
8/21/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
8/21/2025	Moore Carl	Review draft Monthly Operating Reports	1.30	\$775.00	\$1,007.50
8/22/2025	Corwen Sean	Review Verita claims matching; call w/ A. Gorman to discuss reconciliation	0.40	\$475.00	\$190.00
8/22/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
8/25/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
8/26/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
8/27/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
8/28/2025	Corwen Sean	Review docket updates; organize and save files internally for future reference	0.80	\$475.00	\$380.00
8/28/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
8/28/2025	Moore Carl	Review Docket including various objections to the Plan and Restructuring Support Agreements	0.40	\$775.00	\$310.00
8/29/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
			32.90		\$18,897.50

Court Hearing/341 Meetings/Preparation & Attendance at Hearings

8/5/2025	Moore Carl	Review UST comments to SCP application and prepare for Court hearing	0.30	\$775.00	\$232.50
8/7/2025	Moore Carl	Prepare for August 8 Hearing	0.40	\$775.00	\$310.00
8/8/2025	Moore Carl	Attend Bankruptcy Court Hearing	1.20	\$775.00	\$930.00
8/21/2025	Corwen Sean	Prepare for and attend omnibus hearing (electronically)	0.40	\$475.00	\$190.00
8/21/2025	Moore Carl	Attend Hearing via phone	0.30	\$775.00	\$232.50
			2.60		\$1,895.00

Creditor Communications

8/4/2025	Corwen Sean	Draft cover letter for DIP reporting; circulate reports to DIP lenders	0.40	\$475.00	\$190.00
8/4/2025	Moore Carl	Correspondence regarding UCC data requests; CN Note structure and related follow up to support negotiations with the UCC	0.70	\$775.00	\$542.50
8/5/2025	Corwen Sean	Call w/ Emerald (UCC FA) to discuss open workstreams; review DIP budget and other questions	0.70	\$475.00	\$332.50
8/5/2025	Corwen Sean	Draft cover letter for DIP reporting; circulate reports to UCC counsel and FA	0.20	\$475.00	\$95.00
8/5/2025	Moore Carl	Prepare for and Call with financial advisor to the UCC FA regarding DIP Reporting and cash reimbursement obligations; follow up correspondence	1.10	\$775.00	\$852.50
8/6/2025	Corwen Sean	Prepare for and attend call w/ DIP lender counsel re: DIP budget and reporting	0.60	\$475.00	\$285.00
8/8/2025	Corwen Sean	Dial into conference w/ UCC and DIP lenders	0.50	\$475.00	\$237.50
8/8/2025	Moore Carl	Pre- Mediation meeting and follow up meetings and correspondence	3.20	\$775.00	\$2,480.00
8/17/2025	Corwen Sean	Settlement communication from UCC counsel; review model and commentary; discuss w/ C. Moore telephonically	0.70	\$475.00	\$332.50
8/18/2025	Corwen Sean	Pre-mediation discussion w/ committee advisors, debtor advisors and Judge Nelms	0.40	\$475.00	\$190.00

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8/18/2025	Corwen Sean	Prepare cover email to DIP lenders; share bi-weekly DIP reporting	0.20	\$475.00	\$95.00
8/18/2025	Moore Carl	Settlement correspondence and meetings with UCC professionals	1.80	\$775.00	\$1,395.00
8/19/2025	Corwen Sean	Pre-mediation discussion w/ A. Kaufmann (Gray Reed), Emerald Capital Advisors, T. Mohan (Foley) and C. Moore	0.60	\$475.00	\$285.00
8/22/2025	Corwen Sean	Review inquiry from Gray Reed re: monthly operating reports; provide responses	0.20	\$475.00	\$95.00
8/25/2025	Corwen Sean	Draft cover note and provide DIP reporting to UCC advisors	0.30	\$475.00	\$142.50
8/25/2025	Corwen Sean	F.R.E. 408 discussion w/ creditor committee advisors	1.00	\$475.00	\$475.00
8/25/2025	Corwen Sean	Prepare for and attend call w/ committee FA and attorneys to discuss settlement	0.80	\$475.00	\$380.00
8/26/2025	Corwen Sean	Correspondence w/ C. Saitta (Emerald Capital)	0.10	\$475.00	\$47.50
8/26/2025	Moore Carl	Correspondence with counsel to the UCC; review settlement counterproposal	0.50	\$775.00	\$387.50
8/27/2025	Corwen Sean	Prepare responses to Emerald Capital requests re: settlement proposal; share responses w/ C. Saitta	0.50	\$475.00	\$237.50
8/27/2025	Corwen Sean	Calls w/ C. Saitta (Emerald Capital) and C. Moore to walk through budget updates	0.80	\$475.00	\$380.00
8/27/2025	Corwen Sean	Communication w/ committee counsel re: escrow account funding and status	0.20	\$475.00	\$95.00
8/27/2025	Moore Carl	Correspondence with counsel to the UCC; review settlement counterproposal	0.90	\$775.00	\$697.50
8/27/2025	Moore Carl	Prepare for and attend Call with Emerald (UCC financial advisor); related follow up	0.70	\$775.00	\$542.50
			17.10		\$10,792.50

Invoices, Fees and Retention Applications

8/5/2025	Corwen Sean	Review draft July invoice; annotate and circulate notes internally	0.30	\$475.00	\$142.50
8/5/2025	Moore Carl	Detailed review of SierraConstellation Invoice	0.40	\$775.00	\$310.00
8/6/2025	Moore Carl	Review proposed changes to SierraConstellation Retention Application	0.20	\$775.00	\$155.00
8/7/2025	Moore Carl	Review SierraConstellation invoice	0.20	\$775.00	\$155.00
8/8/2025	Moore Carl	Review final changes to SierraConstellation invoice	0.20	\$775.00	\$155.00
8/14/2025	Moore Carl	Correspondence regarding fee applications and monthly statements	0.20	\$775.00	\$155.00
			1.50		\$1,072.50

Litigation/Discovery

8/5/2025	Moore Carl	Review 408 Settlement Communications from litigation counterparty	0.20	\$775.00	\$155.00
			0.20		\$155.00

Professional Services Total: \$94,172.50**Reimbursable Expenses**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Amount</u>
8/7/2025	Moore Carl	Local Transportation (Taxi, Limos, etc.)	\$22.70
		Uber to Court Hearing	
8/7/2025	Moore Carl	Local Transportation (Taxi, Limos, etc.)	\$25.61
		Parking for Pre-Mediation meeting	

Reimbursable Expenses Total: \$48.31
Amount Due This Invoice: \$94,220.81

*This invoice is due upon receipt***PAYMENT REMITTANCE TO:**

Bank of America, NA

222 Broadway

New York, NY 10038

ACH Routing/ABA#: 021000322

Wires Routing/ABA#: 026009593

Account Number: 483094346627

SIERRACONSTELLATION PARTNERS LLC



INVOICE

Jon McCarthy
 Higher Ground Education Inc.
 10 Orchard Road
 Suite 200
 Lake Forest, CA 92630

Invoice Date: Oct 8, 2025
Invoice No: 10637
Billing Through: Sep 30, 2025

RE: Higher Ground Education Inc.

Professional Services

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Business Operations, Cash Management & CRO Support</u>					
9/2/2025	Corwen Sean	Prepare updated DIP reporting; send to C. Moore for review/discussion	0.90	\$475.00	\$427.50
9/2/2025	Corwen Sean	Discuss updated DIP budget w/ C. Moore; revise and send to Foley for discussion	0.40	\$475.00	\$190.00
9/2/2025	Corwen Sean	Call w/ C. Moore re: DIP budget updates; circulate draft for review	0.10	\$475.00	\$47.50
9/2/2025	Corwen Sean	Further revisions to DIP reporting; circulate updates for advisor review	0.90	\$475.00	\$427.50
9/2/2025	Corwen Sean	Gather responsive data re: budget analyses; discuss w/ C. Moore and provide information to M. Kirshbaum	0.30	\$475.00	\$142.50
9/2/2025	Corwen Sean	Finalize DIP budget and variance reporting; correspondence on the same	0.30	\$475.00	\$142.50
9/2/2025	Corwen Sean	Prepare updates to DIP budget; discuss updates w/ C. Moore and other advisors	1.30	\$475.00	\$617.50
9/2/2025	Moore Carl	Review periodic DIP Reporting; related follow up	1.20	\$775.00	\$930.00
9/2/2025	Moore Carl	Attend to Cash management related issues including pending refunds and administrative expenses	0.30	\$775.00	\$232.50
9/3/2025	Corwen Sean	Status call w/ C. Moore	0.20	\$475.00	\$95.00
9/3/2025	Corwen Sean	Prepare for and attend board call	1.10	\$475.00	\$522.50
9/3/2025	Corwen Sean	Attend board call to discuss updated settlement term sheet, amended plan	0.40	\$475.00	\$190.00
9/3/2025	Corwen Sean	Gather information for hypothetical analyses; update hypothetical liquidation analysis	0.80	\$475.00	\$380.00
9/3/2025	Moore Carl	Board Call and related follow up	0.90	\$775.00	\$697.50
9/3/2025	Moore Carl	Attend to Cash management related issues including draw timing	0.30	\$775.00	\$232.50
9/4/2025	Corwen Sean	Status call w/ C. Moore	0.10	\$475.00	\$47.50
9/4/2025	Corwen Sean	Update hypothetical liquidation analysis	1.30	\$475.00	\$617.50
9/4/2025	Corwen Sean	Discuss hypothetical liquidation analysis w/ C. Moore; revise draft; correspondence w/ T. Mohan (Foley) on the same	0.60	\$475.00	\$285.00
9/5/2025	Corwen Sean	Call w/ T. Mohan (Foley) and C. Moore to discuss hypothetical analyses	0.50	\$475.00	\$237.50
9/6/2025	Corwen Sean	Status call w/ C. Moore	0.10	\$475.00	\$47.50
9/7/2025	Corwen Sean	Analyze and synthesize cash transaction data; prepare updates to DIP budget	1.20	\$475.00	\$570.00
9/8/2025	Corwen Sean	Gather comparable transaction data; discussion w/ C. Moore on the same	0.80	\$475.00	\$380.00

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9/8/2025	Corwen Sean	Gather data re: insurance payments; provide information to T. Mohan (Foley)	0.60	\$475.00	\$285.00
9/8/2025	Moore Carl	Attend to cash management issues including GGE payments and insurance offsets, amounts potentially due to TNC amounts and utility reimbursements	0.90	\$775.00	\$697.50
9/9/2025	Corwen Sean	Gather data re: education companies and market information	1.30	\$475.00	\$617.50
9/9/2025	Corwen Sean	Call w/ C. Moore re: market data	0.20	\$475.00	\$95.00
9/9/2025	Moore Carl	Attend to cash management issues including correspondence regarding MSA payment allocation	0.40	\$775.00	\$310.00
9/10/2025	Corwen Sean	Review inquiries re: liquidity; gather data and provide responses	0.30	\$475.00	\$142.50
9/10/2025	Corwen Sean	Status call w/ C. Moore	0.10	\$475.00	\$47.50
9/10/2025	Corwen Sean	Attend board discussion; discuss settlement updates	0.40	\$475.00	\$190.00
9/10/2025	Corwen Sean	Call w/ T. Mohan (Foley) and C. Moore to discuss analyses	0.30	\$475.00	\$142.50
9/10/2025	Corwen Sean	Follow-up call w/ C. Moore	0.10	\$475.00	\$47.50
9/10/2025	Corwen Sean	Gather data and prepare communication to J. McCarthy re: various estate assets	0.30	\$475.00	\$142.50
9/10/2025	Moore Carl	Board Call and related follow up	0.40	\$775.00	\$310.00
9/11/2025	Corwen Sean	Various admin items; status call w/ C. Moore	0.50	\$475.00	\$237.50
9/11/2025	Corwen Sean	Correspondence w/ T. Mohan (Foley) re: pending payments	0.20	\$475.00	\$95.00
9/11/2025	Moore Carl	Attend to Cash Management issues including status of payments and DIP reporting	0.40	\$775.00	\$310.00
9/12/2025	Corwen Sean	Update liquidation analysis	1.20	\$475.00	\$570.00
9/12/2025	Corwen Sean	Status call w/ C. Moore	0.20	\$475.00	\$95.00
9/12/2025	Moore Carl	Correspondence with UCC professionals regarding Cash management	0.20	\$775.00	\$155.00
9/13/2025	Corwen Sean	Status call w/ C. Moore	0.10	\$475.00	\$47.50
9/14/2025	Corwen Sean	Prepare updates to DIP reporting; circulate internally for review	1.80	\$475.00	\$855.00
9/15/2025	Corwen Sean	Update liquidation analysis and notes; share w/ C. Moore for review	1.50	\$475.00	\$712.50
9/15/2025	Corwen Sean	Update DIP reporting package, call w/ C. Moore on the same; coordinate borrowing request	0.80	\$475.00	\$380.00
9/15/2025	Corwen Sean	Update DIP reporting; re-circulate to debtor group	0.40	\$475.00	\$190.00
9/15/2025	Corwen Sean	Call w/ C. Moore to discuss hypothetical liquidation analysis; revise draft and share w/ counsel	0.60	\$475.00	\$285.00
9/15/2025	Moore Carl	Review proposed DIP Reporting package and related correspondence	0.50	\$775.00	\$387.50
9/15/2025	Moore Carl	Attend to Cash Management issues including payments to GGE and DIP draws; calls counsel regarding same	1.30	\$775.00	\$1,007.50
9/16/2025	Moore Carl	Attend to Cash Management issues	0.20	\$775.00	\$155.00
9/17/2025	Moore Carl	Attend Board Call and related follow up	0.40	\$775.00	\$310.00
9/18/2025	Moore Carl	Attend to Cash Management issues	0.20	\$775.00	\$155.00
9/19/2025	Corwen Sean	Attend board call; correspondence on various case workstreams	0.80	\$475.00	\$380.00
9/19/2025	Moore Carl	Attend Board Call and related follow up communication	0.80	\$775.00	\$620.00
9/19/2025	Moore Carl	Attend to Cash Management issues	0.30	\$775.00	\$232.50
9/21/2025	Corwen Sean	Revise liquidation analysis; call w/ T. Mohan (Foley) and C. Moore on the same	0.40	\$475.00	\$190.00
9/21/2025	Corwen Sean	Further revision of liquidation analysis; correspondence on the same	0.60	\$475.00	\$285.00
9/22/2025	Moore Carl	Attend to cash management issues including Insurance and professional fees	0.50	\$775.00	\$387.50
9/22/2025	Corwen Sean	Coordination of cash management; communication w/ GGE and others to request money movements	0.80	\$475.00	\$380.00
9/22/2025	Corwen Sean	Correspondence re: plan updates; communication re: plan consideration w/ Verita	0.40	\$475.00	\$190.00
9/22/2025	Corwen Sean	Revise hypothetical liquidation analysis; share updates w/ T. Mohan (Foley)	1.00	\$475.00	\$475.00

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9/23/2025	Corwen Sean	Communication re: updated hearing deadlines; review cash activity	0.40	\$475.00	\$190.00
9/23/2025	Corwen Sean	Update hypothetical liquidation analysis and notes	1.10	\$475.00	\$522.50
9/23/2025	Corwen Sean	Call w/ J. McCarthy re: ERP system; discussion w/ Sage Intact team	0.60	\$475.00	\$285.00
9/24/2025	Moore Carl	Attend Board Call and related follow up correspondence	0.40	\$775.00	\$310.00
9/24/2025	Moore Carl	Attend to cash management issues including GGE payments and related analyses	0.30	\$775.00	\$232.50
9/24/2025	Corwen Sean	Prepare for and attend board call; follow-ups w/ C. Moore	0.50	\$475.00	\$237.50
9/24/2025	Corwen Sean	Gather, analyze and summarize data in response to requests from T. Mohan (Foley)	0.70	\$475.00	\$332.50
9/24/2025	Corwen Sean	Gather and analyze data; communication on expenses and subscription renewal	0.80	\$475.00	\$380.00
9/24/2025	Corwen Sean	Gather and share responsive data re: ERP renewal	0.20	\$475.00	\$95.00
9/24/2025	Corwen Sean	Gather and provide responsive data to T. Mohan re: hypothetical liquidation analysis	0.30	\$475.00	\$142.50
9/25/2025	Moore Carl	Attend to cash management issues	0.30	\$775.00	\$232.50
9/25/2025	Corwen Sean	Communication re: ERP renewal, budget w/ T. Mohan (Foley)	0.40	\$475.00	\$190.00
9/25/2025	Corwen Sean	Update hypothetical liquidation analysis; share updates w/ T. Mohan	1.10	\$475.00	\$522.50
9/25/2025	Corwen Sean	Summarize payment data and share w/ T. Mohan	0.40	\$475.00	\$190.00
9/26/2025	Moore Carl	Attend to Cash Management issues	0.20	\$775.00	\$155.00
9/28/2025	Moore Carl	Review draft DIP Reporting	0.30	\$775.00	\$232.50
9/28/2025	Corwen Sean	Draft updated DIP budget and reporting; circulate internally for review	1.10	\$475.00	\$522.50
9/28/2025	Corwen Sean	Call w/ C. Moore to discuss DIP reporting; update draft materials	0.70	\$475.00	\$332.50
9/29/2025	Moore Carl	Attend to cash management issues including professional fees	0.30	\$775.00	\$232.50
9/29/2025	Corwen Sean	Revise DIP budget and reporting; correspondence w/ C. Moore on the same	1.20	\$475.00	\$570.00
9/29/2025	Corwen Sean	Circulate draft DIP reporting for internal review; provide responsive materials to J. McCarthy	0.50	\$475.00	\$237.50
9/29/2025	Corwen Sean	Coordinate escrow account wires	0.30	\$475.00	\$142.50
9/29/2025	Corwen Sean	Revise debtor advisor fee total projections; gather related data	1.10	\$475.00	\$522.50
9/30/2025	Moore Carl	Attend to cash management issues	0.40	\$775.00	\$310.00
9/30/2025	Corwen Sean	Revise debtor professional fee projections with September data; circulate to settlement parties	1.20	\$475.00	\$570.00
9/30/2025	Corwen Sean	Coordinate escrow account wires; communication on the same	0.70	\$475.00	\$332.50
9/30/2025	Corwen Sean	Various calls and correspondence about plan, professional fees	0.80	\$475.00	\$380.00
			51.70		\$27,977.50

Case Administration

9/2/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
9/2/2025	Moore Carl	Correspondence regarding settlement negotiations	0.30	\$775.00	\$232.50
9/3/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
9/3/2025	Moore Carl	Review revised Settlement Term Sheet and related correspondence	0.50	\$775.00	\$387.50
9/4/2025	Corwen Sean	Review docket for updates; organize and save files internally for future reference	0.30	\$475.00	\$142.50
9/4/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
9/4/2025	Moore Carl	Review updated docket filings	0.20	\$775.00	\$155.00
9/4/2025	Moore Carl	Correspondence among debtor board and professionals regarding proposed settlement terms	0.60	\$775.00	\$465.00
9/5/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
9/5/2025	Moore Carl	Review Hypothetical liquidation analysis and call with counsel regarding same	0.50	\$775.00	\$387.50

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9/5/2025	Moore Carl	Correspondence with counsel to review settlement status	0.30	\$775.00	\$232.50
9/5/2025	Moore Carl	Attend to Cash management related issues including professional fees	0.30	\$775.00	\$232.50
9/8/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
9/8/2025	Moore Carl	Settlement correspondence with debtor professionals regarding proposed revised plan terms and related recovery estimates	1.10	\$775.00	\$852.50
9/9/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
9/9/2025	Moore Carl	Discussion regarding GGE IP contribution	0.20	\$775.00	\$155.00
9/9/2025	Moore Carl	Settlement correspondence with debtor professionals regarding revised plan	0.30	\$775.00	\$232.50
9/10/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
9/10/2025	Moore Carl	Discussion regarding GGE IP contribution	0.40	\$775.00	\$310.00
9/10/2025	Moore Carl	Settlement correspondence with debtor professionals regarding revised plan	0.30	\$775.00	\$232.50
9/11/2025	Moore Carl	Manage team workflows and related correspondence	0.50	\$775.00	\$387.50
9/11/2025	Moore Carl	Review proposed settlement terms and economics	0.50	\$775.00	\$387.50
9/12/2025	Corwen Sean	Review docket for updates; organize and save files internally for future reference	0.60	\$475.00	\$285.00
9/12/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
9/12/2025	Moore Carl	Correspondence regarding pending settlement	0.20	\$775.00	\$155.00
9/15/2025	Moore Carl	Manage team workflows and related correspondence	0.50	\$775.00	\$387.50
9/15/2025	Moore Carl	Review updated draft Hypothetical Liquidation Analysis	0.60	\$775.00	\$465.00
9/16/2025	Corwen Sean	Review docket updates; organize and save files internally for future reference	0.60	\$475.00	\$285.00
9/16/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
9/17/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
9/17/2025	Moore Carl	Review docket and recent filings	0.40	\$775.00	\$310.00
9/18/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
9/18/2025	Moore Carl	Review Draft Disclosure Statement	1.80	\$775.00	\$1,395.00
9/19/2025	Corwen Sean	Draft updated MOR notes; correspondence w/ Foley team on the same; review initial MOR data	0.80	\$475.00	\$380.00
9/19/2025	Corwen Sean	Review MOR data; correspondence on the same w/ GGE and Foley teams	0.70	\$475.00	\$332.50
9/19/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
9/19/2025	Moore Carl	Correspondence related to Monthly Operating Report	0.30	\$775.00	\$232.50
9/19/2025	Moore Carl	Review Hypothetical Liquidation Analysis for inclusion in Disclosure Statement; related correspondence	0.30	\$775.00	\$232.50
9/20/2025	Corwen Sean	Review and analyze August financial data for MOR; prep financial inputs	2.10	\$475.00	\$997.50
9/21/2025	Corwen Sean	Analyze August financial data for MOR	1.50	\$475.00	\$712.50
9/21/2025	Corwen Sean	Analyze August financial data for MOR (cont'd)	1.30	\$475.00	\$617.50
9/21/2025	Corwen Sean	Draft MOR forms	1.30	\$475.00	\$617.50
9/21/2025	Corwen Sean	Draft MOR forms (cont'd)	0.70	\$475.00	\$332.50
9/21/2025	Corwen Sean	Draft MOR forms (cont'd)	0.70	\$475.00	\$332.50
9/21/2025	Corwen Sean	Draft MOR forms (cont'd)	1.10	\$475.00	\$522.50
9/21/2025	Corwen Sean	Draft MOR forms (cont'd)	0.90	\$475.00	\$427.50
9/21/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
9/21/2025	Moore Carl	Review Monthly Operating Report Drafts and related correspondence	0.70	\$775.00	\$542.50
9/22/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
9/22/2025	Moore Carl	Review file version of Monthly Operating Report and related correspondence	0.50	\$775.00	\$387.50
9/22/2025	Corwen Sean	Finalize August MORs; coordinate and confirm filing status	1.20	\$475.00	\$570.00
9/23/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
9/24/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00

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9/24/2025	Moore Carl	Review current filings in bankruptcy docket	0.60	\$775.00	\$465.00
9/25/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
9/25/2025	Moore Carl	Correspondence with Counsel regarding various recovery scenarios; review same	0.60	\$775.00	\$465.00
9/26/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
9/28/2025	Corwen Sean	Review docket updates; organize and save files internally for future reference	0.40	\$475.00	\$190.00
9/29/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
9/29/2025	Moore Carl	Review Revised DIP Reporting; correspondence regarding same	0.70	\$775.00	\$542.50
9/30/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
			33.70		\$21,857.50

Court Filings/Pleadings, Plan and Disclosure Statement

9/4/2025	Moore Carl	Review draft Hypothetical liquidation analysis	0.30	\$775.00	\$232.50
9/9/2025	Moore Carl	Review proposed Cash Motion and related correspondence	0.40	\$775.00	\$310.00
9/11/2025	Moore Carl	Correspondence regarding Hypothetical Liquidation Analysis	0.20	\$775.00	\$155.00
9/15/2025	Moore Carl	Review draft Plan of Reorganization	1.10	\$775.00	\$852.50
9/16/2025	Corwen Sean	Review draft first amended plan of reorganization	0.90	\$475.00	\$427.50
9/17/2025	Corwen Sean	Review amended plan	0.80	\$475.00	\$380.00
9/18/2025	Corwen Sean	Continued review of amended plan; correspondence w/ T. Mohan (Foley) on the same	0.40	\$475.00	\$190.00
9/19/2025	Moore Carl	Review of Revised Plan of Reorganization	1.10	\$775.00	\$852.50
9/21/2025	Moore Carl	Review revised draft Disclosure Statement and related recovery analyses	0.90	\$775.00	\$697.50
9/22/2025	Moore Carl	Review revisions to Plan of Reorganization and related correspondence	1.00	\$775.00	\$775.00
9/22/2025	Moore Carl	Review revisions to Disclosure Statement and Liquidation Analysis and related correspondence	1.30	\$775.00	\$1,007.50
9/22/2025	Corwen Sean	Review updated plan documents; confirm analytical implications	0.50	\$475.00	\$237.50
9/23/2025	Moore Carl	Review modifications to Disclosure Statement and related correspondence	0.70	\$775.00	\$542.50
9/26/2025	Moore Carl	Review changes to Disclosure Statement and Liquidation Analysis to account for changes in classification	0.20	\$775.00	\$155.00
9/26/2025	Moore Carl	Review Revised Plan of Reorganization and related correspondence	0.50	\$775.00	\$387.50
9/29/2025	Moore Carl	Review Revised Plan of Reorganization	0.50	\$775.00	\$387.50
9/30/2025	Moore Carl	Discussions regarding proposed modifications to Plan of Reorganization and DIP budget revisions	0.70	\$775.00	\$542.50
			11.50		\$8,132.50

Court Hearing/341 Meetings/Preparation & Attendance at Hearings

9/8/2025	Moore Carl	Correspondence regarding hearing preparation and review revised declaration	0.40	\$775.00	\$310.00
9/11/2025	Corwen Sean	Prepare for and attend omnibus hearing	0.60	\$475.00	\$285.00
9/11/2025	Moore Carl	Attend hearing via WebEx	0.40	\$775.00	\$310.00
9/24/2025	Moore Carl	Correspondence regarding Hearing preparation	0.20	\$775.00	\$155.00
9/25/2025	Moore Carl	Remote attendance at Court Hearing	0.70	\$775.00	\$542.50
9/25/2025	Corwen Sean	Attend omnibus hearing	0.40	\$475.00	\$190.00
			2.70		\$1,792.50

Creditor Communications

9/2/2025	Corwen Sean	Draft cover letter and share DIP reporting package with DIP lender advisors	0.10	\$475.00	\$47.50
9/11/2025	Corwen Sean	Correspondence w/ C. Saitta & D. Pace re: DIP budget, settlement updates; gather responsive data	0.40	\$475.00	\$190.00
9/15/2025	Corwen Sean	Prepare for and attend call w/ T. Hoffman (Cozen), T. Mohan (Foley) and C. Moore to discuss DIP draw	0.50	\$475.00	\$237.50
9/15/2025	Corwen Sean	Prepare cover note, circulate DIP reporting package to DIP lender counsel	0.20	\$475.00	\$95.00

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9/17/2025	Corwen Sean	Call w/ C. Saitta re: ERP system renewal	0.20	\$475.00	\$95.00
9/18/2025	Corwen Sean	Communication w/ senior DIP lender counsel; gather responsive documents and provide formal borrowing notice	0.50	\$475.00	\$237.50
9/21/2025	Corwen Sean	Provide draft liquidation analysis to Emerald team	0.10	\$475.00	\$47.50
9/23/2025	Corwen Sean	Share updated draft of hypothetical liquidation analysis with ECA team	0.10	\$475.00	\$47.50
9/24/2025	Corwen Sean	Communication w/ committee re: ERP renewal	0.30	\$475.00	\$142.50
9/25/2025	Corwen Sean	Call w/ C. Saitta (ECA) re: ERP renewal and budget	0.50	\$475.00	\$237.50
9/29/2025	Corwen Sean	Prepare cover note and share DIP reporting with lender advisors	0.20	\$475.00	\$95.00
			3.10		\$1,472.50

Invoices, Fees and Retention Applications

9/3/2025	Corwen Sean	Detailed review of August 2025 invoice, provide edits to T. Sanchez and C. Moore	0.40	\$475.00	\$190.00
9/3/2025	Moore Carl	Review draft SCP invoices	0.60	\$775.00	\$465.00
9/4/2025	Moore Carl	Review draft SCP invoices	0.30	\$775.00	\$232.50
9/5/2025	Moore Carl	Correspondence regarding Monthly Professional Fee Statements	0.30	\$775.00	\$232.50
9/6/2025	Corwen Sean	Prepare fee statement and cover letter; send to C. Moore for review	1.10	\$475.00	\$522.50
9/8/2025	Corwen Sean	Update fee statement and cover letter; provide via e-mail to UCC, US Trustee office and DIP lender counsel	0.50	\$475.00	\$237.50
9/8/2025	Moore Carl	Finalize SCP Monthly Fee Letter	0.30	\$775.00	\$232.50
9/22/2025	Moore Carl	Correspondence regarding SierraConstellation Monthly statement status and payment	0.20	\$775.00	\$155.00
			3.70		\$2,267.50

Professional Services Total: **\$63,500.00****Amount Due This Invoice:** **\$63,500.00***This invoice is due upon receipt*

PAYMENT REMITTANCE TO:
 Bank of America, NA
 222 Broadway
 New York, NY 10038
 ACH Routing/ABA#: 021000322
 Wires Routing/ABA#: 026009593
 Account Number: 483094346627
 SIERRACONSTELLATION PARTNERS LLC



INVOICE

Jon McCarthy
 Higher Ground Education Inc.
 10 Orchard Road
 Suite 200
 Lake Forest, CA 92630

Invoice Date: Nov 10, 2025
Invoice No: 10761
Billing Through: Oct 31, 2025

RE: Higher Ground Education Inc.

Professional Services

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Business Operations, Cash Management & CRO Support</u>					
10/1/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
10/1/2025	Moore Carl	Attend Board Call and related follow up correspondence	0.40	\$775.00	\$310.00
10/1/2025	Moore Carl	Review proposed modifications to DIP Financing budget	0.30	\$775.00	\$232.50
10/1/2025	Moore Carl	Attend to cash management issues	0.20	\$775.00	\$155.00
10/1/2025	Corwen Sean	Prepare for and attend board call	0.30	\$475.00	\$142.50
10/1/2025	Corwen Sean	Prepare updated hypothetical liquidation analysis; share with debtors advisors and other constituents	0.50	\$475.00	\$237.50
10/1/2025	Corwen Sean	Revise DIP budget; analyze and present various scenarios	1.70	\$475.00	\$807.50
10/1/2025	Corwen Sean	Further updates to DIP budget; discuss w/ C. Moore and T. Mohan (Foley)	0.50	\$475.00	\$237.50
10/1/2025	Corwen Sean	Debriefing calls internally	0.20	\$475.00	\$95.00
10/1/2025	Corwen Sean	Prepare extended DIP budget	2.30	\$475.00	\$1,092.50
10/1/2025	Corwen Sean	Review extended DIP budget w/ C. Moore; share draft w/ T. Mohan for review	0.30	\$475.00	\$142.50
10/2/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
10/2/2025	Moore Carl	Review modifications to DIP budget and follow up call with Committee Financial Advisor regarding same	0.60	\$775.00	\$465.00
10/3/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
10/3/2025	Moore Carl	Attend to Cash Management issues including offset analysis for GGE reimbursement	0.30	\$775.00	\$232.50
10/5/2025	Moore Carl	Review revised draft Hypothetical Liquidation Analysis and related modifications to Disclosure Statement	0.40	\$775.00	\$310.00
10/5/2025	Corwen Sean	Update hypothetical liquidation analysis; send to C. Moore for review	1.30	\$475.00	\$617.50
10/5/2025	Corwen Sean	Further revision to hypothetical liquidation analysis; call w/ C. Moore to review and update; send updated draft to T. Mohan (Foley)	1.20	\$475.00	\$570.00
10/6/2025	Moore Carl	Correspondence to finalize proposed DIP budget revisions	0.50	\$775.00	\$387.50
10/6/2025	Corwen Sean	Update DIP budget; correspondence w/ T. Mohan on the same; coordinate payments	0.60	\$475.00	\$285.00
10/7/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
10/7/2025	Moore Carl	Attend to cash management issues	0.30	\$775.00	\$232.50
10/8/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
10/8/2025	Moore Carl	Attend Board Call and related follow up correspondence	0.40	\$775.00	\$310.00
10/8/2025	Moore Carl	Review DIP budget updates to prepare final version	0.30	\$775.00	\$232.50
10/8/2025	Moore Carl	Calls with counsel regarding DIP revisions	0.40	\$775.00	\$310.00

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10/8/2025	Corwen Sean	Prepare for and attend board call; review of recent correspondence and workstreams	0.80	\$475.00	\$380.00
10/8/2025	Corwen Sean	Updates to draft DIP budget; correspondence on the same	1.40	\$475.00	\$665.00
10/8/2025	Corwen Sean	Revise draft DIP budget updates	1.70	\$475.00	\$807.50
10/8/2025	Corwen Sean	Call re: plan solicitation	0.20	\$475.00	\$95.00
10/9/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
10/9/2025	Moore Carl	Review modifications to DIP budget; calls with counsel	0.40	\$775.00	\$310.00
10/9/2025	Moore Carl	Attend to cash management issues	0.20	\$775.00	\$155.00
10/9/2025	Corwen Sean	Calls re: DIP budget update; revisions to DIP budget	0.90	\$475.00	\$427.50
10/9/2025	Corwen Sean	Further revision to DIP budget; circulate for review	1.30	\$475.00	\$617.50
10/10/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
10/10/2025	Moore Carl	Correspondence to finalize DIP budget	0.20	\$775.00	\$155.00
10/10/2025	Corwen Sean	Communication re: plan consideration escrow; provide documentation	0.50	\$475.00	\$237.50
10/11/2025	Corwen Sean	Review bank transactions; update DIP reporting	2.20	\$475.00	\$1,045.00
10/12/2025	Corwen Sean	Circulate draft DIP reporting	0.30	\$475.00	\$142.50
10/12/2025	Moore Carl	Review draft DIP Reporting package; related correspondence	0.40	\$775.00	\$310.00
10/13/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
10/13/2025	Moore Carl	Attend to Cash management issues	0.30	\$775.00	\$232.50
10/13/2025	Moore Carl	Review proposed DIP reporting and related correspondence	0.30	\$775.00	\$232.50
10/13/2025	Corwen Sean	Coordinate escrow account wires; correspondence on the same	0.20	\$475.00	\$95.00
10/13/2025	Corwen Sean	Review data and provide responses to M. Kirshbaum re: DIP budget inquiry	0.40	\$475.00	\$190.00
10/14/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
10/15/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
10/15/2025	Moore Carl	Attend Board Call and related follow up correspondence	0.60	\$775.00	\$465.00
10/15/2025	Moore Carl	Correspondence regarding review of insider payments	0.20	\$775.00	\$155.00
10/15/2025	Corwen Sean	Prepare for and attend board call	0.60	\$475.00	\$285.00
10/15/2025	Corwen Sean	Review SOFA and other historical payment data; correspondence with GGE on the same	0.50	\$475.00	\$237.50
10/16/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
10/17/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
10/17/2025	Moore Carl	Correspondence regarding Monthly Operating Report	0.20	\$775.00	\$155.00
10/17/2025	Moore Carl	Correspondence to coordinate professional account funding	0.20	\$775.00	\$155.00
10/17/2025	Corwen Sean	Correpsondence w/ T. Hoffman re: escrow account	0.20	\$475.00	\$95.00
10/20/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
10/20/2025	Moore Carl	Attend to Cash management issues	0.20	\$775.00	\$155.00
10/20/2025	Corwen Sean	Coordinate professional fee escrow funding	0.20	\$475.00	\$95.00
10/20/2025	Corwen Sean	Coordinate professional fee escrow wires	0.10	\$475.00	\$47.50
10/21/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
10/21/2025	Moore Carl	Attend to cash management issues including GGE Support Agreement and UST Invoices; related correspondence	0.40	\$775.00	\$310.00
10/21/2025	Corwen Sean	Inquiry re: estate invoices; provide budget updates and correspondence on the same	0.30	\$475.00	\$142.50
10/22/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
10/22/2025	Moore Carl	Attend to cash management issues including GGE Vendors and funding of Professional fees	0.30	\$775.00	\$232.50
10/22/2025	Corwen Sean	Update DIP budget calcuations; correspondence w/ T. Hoffman re: Sr. DIP financing	0.40	\$475.00	\$190.00
10/23/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
10/23/2025	Moore Carl	Board Meeting and related follow up	0.60	\$775.00	\$465.00
10/23/2025	Corwen Sean	Prepare for and attend board call	0.60	\$475.00	\$285.00
10/24/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50

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10/25/2025	Moore Carl	Correspondence regarding DIP Reporting	0.20	\$775.00	\$155.00
10/27/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
10/27/2025	Moore Carl	Attend to Cash management issues	0.20	\$775.00	\$155.00
10/27/2025	Moore Carl	Review proposed DIP reporting materials and related correspondence	0.30	\$775.00	\$232.50
10/27/2025	Corwen Sean	Update DIP budget and reporting; share draft internally	1.80	\$475.00	\$855.00
10/27/2025	Corwen Sean	Status call w/ C. Moore; circualte draft DIP reporting	0.10	\$475.00	\$47.50
10/27/2025	Corwen Sean	Coordinate escrow account wires	0.20	\$475.00	\$95.00
10/27/2025	Corwen Sean	Finalize DIP reporting; circulate to lender advisors	0.30	\$475.00	\$142.50
10/28/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
10/29/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
10/29/2025	Moore Carl	Attend to cash management tissues including GGE Vendors and incremental funding requirements	0.20	\$775.00	\$155.00
10/29/2025	Corwen Sean	Coordinate escrow account wires; provide wire confirmation information	0.30	\$475.00	\$142.50
10/30/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
10/30/2025	Moore Carl	Attend to cash management issues including GGE payments and settlement funding	0.40	\$775.00	\$310.00
10/30/2025	Moore Carl	Review current filings in bankruptcy docket	0.30	\$775.00	\$232.50
10/30/2025	Corwen Sean	Review inquiry from J. McCarthy; gather and provide responsive data	1.10	\$475.00	\$522.50
10/31/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
			<hr/>	<hr/>	<hr/>
			42.20		\$25,055.00

Case Administration

10/1/2025	Moore Carl	Review current filings in bankruptcy docket	0.20	\$775.00	\$155.00
10/3/2025	Moore Carl	Review current filings in bankruptcy docket	0.30	\$775.00	\$232.50
10/6/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
10/6/2025	Moore Carl	Correspondence with Committee counsel regarding Disclosure Statement and Stipulation	0.20	\$775.00	\$155.00
10/7/2025	Moore Carl	Review current docket filings	0.20	\$775.00	\$155.00
10/8/2025	Moore Carl	Review current filings in bankruptcy docket	0.30	\$775.00	\$232.50
10/9/2025	Moore Carl	Correspondence regarding solicitation process and overview	0.20	\$775.00	\$155.00
10/10/2025	Moore Carl	Review current filings in bankruptcy docket	0.20	\$775.00	\$155.00
10/10/2025	Moore Carl	Correspondence regarding solicitation process and overview	0.20	\$775.00	\$155.00
10/13/2025	Moore Carl	Review current filings in bankruptcy docket	1.20	\$775.00	\$930.00
10/14/2025	Moore Carl	Correspondence regarding proposed solicitation and review of related material	0.40	\$775.00	\$310.00
10/14/2025	Moore Carl	Review current filings in bankruptcy docket	0.20	\$775.00	\$155.00
10/15/2025	Moore Carl	Correspondence regarding proposed solicitation process	0.20	\$775.00	\$155.00
10/16/2025	Moore Carl	Review current filings in bankruptcy docket	0.20	\$775.00	\$155.00
10/19/2025	Corwen Sean	Prep September MOR supporting information	0.70	\$475.00	\$332.50
10/20/2025	Moore Carl	Review Notes to Monthly Operating Report and related correspondence	0.50	\$775.00	\$387.50
10/20/2025	Corwen Sean	Review supporting data from company for September MORs	0.60	\$475.00	\$285.00
10/20/2025	Corwen Sean	Prep MOR data and workbook for September data	1.30	\$475.00	\$617.50
10/20/2025	Corwen Sean	Review September financial data; follow-up requests with GGE; prepare September MORs	1.10	\$475.00	\$522.50
10/20/2025	Corwen Sean	Work on September MORs	1.50	\$475.00	\$712.50
10/20/2025	Corwen Sean	Work on September MORs (cont'd)	2.00	\$475.00	\$950.00
10/20/2025	Corwen Sean	Work on September MORs (cont'd); share drafts w/ debtors professionals	0.50	\$475.00	\$237.50
10/21/2025	Moore Carl	Review final draft Monthly Operating Reports and related correspondence	0.50	\$775.00	\$387.50
10/21/2025	Corwen Sean	Work on September MORs (cont'd)	2.00	\$475.00	\$950.00
10/21/2025	Corwen Sean	Work on September MORs (cont'd)	0.90	\$475.00	\$427.50

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10/21/2025	Corwen Sean	Work on September MORs (cont'd)	1.50	\$475.00	\$712.50
10/21/2025	Corwen Sean	Finalize September MOR forms	1.30	\$475.00	\$617.50
10/21/2025	Corwen Sean	Finalize September MOR forms (cont'd); provide forms to Foley for filing	1.80	\$475.00	\$855.00
10/21/2025	Corwen Sean	Review US Trustee invoices; prepare fee calculation and share w/ GGE for payment	0.60	\$475.00	\$285.00
			21.10		\$11,612.50

Court Filings/Pleadings, Plan and Disclosure Statement

10/1/2025	Moore Carl	Review updated Hypothetical Liquidation Analysis; extensive correspondence related to Plan and Disclosure Statement modifications	0.80	\$775.00	\$620.00
10/6/2025	Moore Carl	Correspondence regarding revised Hypothetical Liquidation Analysis and Plan & Disclosure Statement	0.60	\$775.00	\$465.00
10/13/2025	Corwen Sean	Review objection to disclosure statement	0.50	\$475.00	\$237.50
			1.90		\$1,322.50

Court Hearing/341 Meetings/Preparation & Attendance at Hearings

10/14/2025	Moore Carl	Prepare for and attend Hearing via WebEx	1.90	\$775.00	\$1,472.50
10/14/2025	Corwen Sean	Call w/ C. Moore to prep for conditional DS hearing; attend conditional DS hearing	1.80	\$475.00	\$855.00
			3.70		\$2,327.50

Creditor Communications

10/1/2025	Moore Carl	Working call with Unsecured Committee advisors and extensive related follow up	1.30	\$775.00	\$1,007.50
10/1/2025	Corwen Sean	Call w/ Gray Reed, ECA and debtors representatives (M. Kirshbaum, T. Mohan and SCP)	0.90	\$475.00	\$427.50
10/2/2025	Moore Carl	Correspondence with Committee financial advisors regarding Hypothetical Liquidation Analysis	0.20	\$775.00	\$155.00
10/2/2025	Corwen Sean	Review and finalize report for committee; draft cover note and provide to C. Saitta (ECA)	0.30	\$475.00	\$142.50
10/2/2025	Corwen Sean	Call w/ ECA to review extended budget; discuss other analyses and case workstreams	0.70	\$475.00	\$332.50
10/2/2025	Corwen Sean	Communication w/ committee counsel and FA re: extended budget; reformat output and share extended budget	0.40	\$475.00	\$190.00
10/6/2025	Corwen Sean	Communication with ECA and Gray Reed re: liquidation analysis	0.30	\$475.00	\$142.50
10/8/2025	Corwen Sean	Draft cover note and circulate updated DIP reporting	0.30	\$475.00	\$142.50
10/13/2025	Corwen Sean	Prep cover note and share budget reporting w/ DIP lender advisors	0.20	\$475.00	\$95.00
			4.60		\$2,635.00

Invoices, Fees and Retention Applications

10/7/2025	Moore Carl	Review draft SierraConstellation invoice	0.30	\$775.00	\$232.50
10/7/2025	Corwen Sean	Review draft September invoice; communication on the same	0.40	\$475.00	\$190.00
10/8/2025	Moore Carl	Review final edits to SierraConstellation invoice	0.20	\$775.00	\$155.00
10/12/2025	Corwen Sean	Draft fee statement cover letter and related data; share w/ C. Moore for review	0.70	\$475.00	\$332.50
10/13/2025	Corwen Sean	Finalize September fee statement; draft cover note and share with notice parties	0.20	\$475.00	\$95.00
			1.80		\$1,005.00

Professional Services Total: \$43,957.50**Amount Due This Invoice: \$43,957.50***This invoice is due upon receipt***PAYMENT REMITTANCE TO:**

Bank of America, NA

222 Broadway

New York, NY 10038

ACH Routing/ABA#: 021000322

Wires Routing/ABA#: 026009593

Account Number: 483094346627

SIERRA CONSTELLATION PARTNERS LLC



Sierra Constellation Partners
 101 Creekside Crossing Suite 1700-388
 Brentwood, TN 37027
 Tel: 213-289-9060
 www.sierraconstellation.com

INVOICE

Jon McCarthy
 Higher Ground Education Inc.
 10 Orchard Road
 Suite 200
 Lake Forest, CA 92630

Invoice Date: Dec 3, 2025
Invoice No: 10872
Billing Through: Nov 30, 2025

RE: Higher Ground Education Inc.

Professional Services

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Business Operations, Cash Management & CRO Support</u>					
11/3/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
11/3/2025	Corwen Sean	Review cash balances; correspondence w/ GGE on money movement	0.50	\$475.00	\$237.50
11/4/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
11/5/2025	Corwen Sean	Prepare for and attend board call; discuss case updates and next steps	0.80	\$475.00	\$380.00
11/5/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
11/5/2025	Moore Carl	Attend Board Call and related follow up	0.70	\$775.00	\$542.50
11/6/2025	Corwen Sean	Communication w/ GGE re: pending payments; review professional fee disbursements and share data w/ Foley	0.50	\$475.00	\$237.50
11/6/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
11/7/2025	Corwen Sean	Coordinate professional fee escrow wires; correspondence on the same	0.30	\$475.00	\$142.50
11/7/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
11/7/2025	Moore Carl	Attend to cash management issues including professional fees.	0.20	\$775.00	\$155.00
11/9/2025	Moore Carl	Correspondence regarding DIP Reporting	0.20	\$775.00	\$155.00
11/10/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
11/10/2025	Moore Carl	Review proposed DIP financing reporting	0.70	\$775.00	\$542.50
11/10/2025	Corwen Sean	Review recent cash activity; prepare updates to DIP budget and reporting	1.80	\$475.00	\$855.00
11/10/2025	Corwen Sean	Prepare updates to DIP budget and reporting (cont'd)	1.60	\$475.00	\$760.00
11/10/2025	Corwen Sean	Correspondence re: pro fee escrow; call w/ C. Moore to discuss DIP reporting; revise reporting and send for review	1.50	\$475.00	\$712.50
11/11/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
11/11/2025	Corwen Sean	Finalize DIP reporting	0.80	\$475.00	\$380.00
11/12/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
11/12/2025	Moore Carl	Attend Board Call and related follow up	0.60	\$775.00	\$465.00
11/12/2025	Corwen Sean	Prepare for and attend board call	0.80	\$475.00	\$380.00
11/12/2025	Corwen Sean	Correspondence on recent cash activity w/ J. McCarthy; review Foley October invoice	0.50	\$475.00	\$237.50
11/13/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
11/14/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
11/14/2025	Corwen Sean	Communication re: financials; provide invoices to GGE for payment	0.40	\$475.00	\$190.00
11/17/2025	Corwen Sean	Coordinate invoice payments with GGE	0.20	\$475.00	\$95.00

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Date	Attorney	Description	Time	Rate	Amount
11/17/2025	Corwen Sean	Review inquiry re: tax return fees; review DIP budget and provide responsive commentary	1.30	\$475.00	\$617.50
11/17/2025	Corwen Sean	Call w/ C. Moore to discuss budget; incorporate updates	0.80	\$475.00	\$380.00
11/17/2025	Corwen Sean	Review plan settlement data; communication w/ C. Moore on the same	0.30	\$475.00	\$142.50
11/17/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
11/17/2025	Moore Carl	Attend to cash management issues including professional fees.	0.80	\$775.00	\$620.00
11/18/2025	Corwen Sean	Summarize updates to DIP budget and post-effective date obligations; communication w/ C. Moore on the same	1.20	\$475.00	\$570.00
11/18/2025	Corwen Sean	Call w/ C. Moore to discuss fund flows	0.30	\$475.00	\$142.50
11/18/2025	Corwen Sean	Update funds flow analysis; share w/ C. Moore	1.80	\$475.00	\$855.00
11/18/2025	Corwen Sean	Call w/ C. Moore to discuss updated funds flow analysis; share draft w/ T. Mohan	0.60	\$475.00	\$285.00
11/18/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
11/18/2025	Moore Carl	Correspondence regarding projected ending liquidity and post-confirmation expenses	1.80	\$775.00	\$1,395.00
11/19/2025	Corwen Sean	Pre-board meeting discussion w/ T. Mohan (Foley) and C. Moore	0.40	\$475.00	\$190.00
11/19/2025	Corwen Sean	Prepare for and attend board call	1.10	\$475.00	\$522.50
11/19/2025	Corwen Sean	Revise funds flow analysis; circulate to board members	0.80	\$475.00	\$380.00
11/19/2025	Corwen Sean	Revise liquidation analysis; share w/ Foley for review	1.20	\$475.00	\$570.00
11/19/2025	Corwen Sean	Call w/ C. Moore to discuss revised funds flow	0.80	\$475.00	\$380.00
11/19/2025	Corwen Sean	Revise funds flow data; share updated schedule with T. Mohan and board	0.70	\$475.00	\$332.50
11/19/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
11/19/2025	Moore Carl	Calls with Counsel to finalize final cash analyses	1.60	\$775.00	\$1,240.00
11/19/2025	Moore Carl	Board call and related follow up	1.20	\$775.00	\$930.00
11/19/2025	Moore Carl	Call with DIP Lender counsel to discuss final cash flows and related follow up	0.40	\$775.00	\$310.00
11/20/2025	Moore Carl	Manage team workflows and related correspondence	0.50	\$775.00	\$387.50
11/20/2025	Moore Carl	Correspondence regarding Monthly Operating Reports	0.30	\$775.00	\$232.50
11/21/2025	Corwen Sean	Communication w/ T. Mohan (Foley) and GGE re: payments	0.20	\$475.00	\$95.00
11/21/2025	Corwen Sean	Coordinate Q3 UST payments	0.80	\$475.00	\$380.00
11/21/2025	Corwen Sean	Prepare summary of funds flow for M. Kirshbaum (ind. director)	0.80	\$475.00	\$380.00
11/21/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
11/21/2025	Moore Carl	Review of draft Monthly Operating Reports and related correspondence	0.70	\$775.00	\$542.50
11/21/2025	Moore Carl	Correspondence regarding projected cash flows at confirmation	0.40	\$775.00	\$310.00
11/24/2025	Moore Carl	Manage team workflows and related correspondence	0.30	\$775.00	\$232.50
11/24/2025	Corwen Sean	Review cash recent cash transactions	0.50	\$475.00	\$237.50
11/24/2025	Corwen Sean	Advisor team debrief following confirmation hearing	0.50	\$475.00	\$237.50
11/26/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
11/26/2025	Moore Carl	Board call and related follow up	0.60	\$775.00	\$465.00
11/26/2025	Corwen Sean	Prepare for and attend board call	0.50	\$475.00	\$237.50
			39.70		\$23,477.50

Case Administration

11/5/2025	Moore Carl	Review recent docket filings	0.30	\$775.00	\$232.50
11/6/2025	Corwen Sean	Review docket for updates; organize and save files internally for future reference; correspondence w/ Verita re: plan solicitation	1.20	\$475.00	\$570.00
11/7/2025	Corwen Sean	Detailed review of voting results across classes	1.20	\$475.00	\$570.00
11/7/2025	Moore Carl	Correspondence regarding balloting process and results	0.20	\$775.00	\$155.00
11/13/2025	Corwen Sean	Review docket updates; organize and save files internally for future reference	0.90	\$475.00	\$427.50
11/14/2025	Moore Carl	Correspondence to coordinate preparation of Monthly Operating Reports	0.30	\$775.00	\$232.50

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11/14/2025	Moore Carl	Correspondence regarding balloting process and results	0.20	\$775.00	\$155.00
11/16/2025	Moore Carl	Review recent filings in bankruptcy docket.	0.40	\$775.00	\$310.00
11/17/2025	Moore Carl	Correspondence regarding balloting process and results	0.20	\$775.00	\$155.00
11/18/2025	Moore Carl	Review recently filed documents on case docket	0.60	\$775.00	\$465.00
11/20/2025	Corwen Sean	Review October financial data for MORs; correspondence w/ GGE on the same	0.90	\$475.00	\$427.50
11/20/2025	Corwen Sean	Prepare October MOR financials	1.10	\$475.00	\$522.50
11/20/2025	Corwen Sean	Prepare October MOR financials (cont'd)	1.70	\$475.00	\$807.50
11/20/2025	Corwen Sean	Prepare October MOR financials (cont'd)	2.00	\$475.00	\$950.00
11/20/2025	Corwen Sean	Prepare October MOR financials (cont'd)	1.70	\$475.00	\$807.50
11/20/2025	Corwen Sean	Prepare October MOR financials (cont'd)	0.80	\$475.00	\$380.00
11/20/2025	Corwen Sean	Prepare draft MOR forms, exhibits and supporting data; share w/ J. McCarthy (interim president) for review	0.70	\$475.00	\$332.50
11/20/2025	Moore Carl	Review case docket including Objections and declarations in support of confirmation.	0.90	\$775.00	\$697.50
11/21/2025	Corwen Sean	Gather data and prepare responses for J. McCarthy re: MORs	0.60	\$475.00	\$285.00
11/21/2025	Corwen Sean	Finalize MOR forms	1.40	\$475.00	\$665.00
11/21/2025	Corwen Sean	Finalize MOR forms (cont'd)	1.30	\$475.00	\$617.50
11/21/2025	Corwen Sean	Compile final MOR forms	0.90	\$475.00	\$427.50
11/21/2025	Corwen Sean	Compile final MOR forms; share package w/ Foley for filing	1.00	\$475.00	\$475.00
11/22/2025	Moore Carl	Review case docket for confirmation-related filings	1.10	\$775.00	\$852.50
11/30/2025	Corwen Sean	Review court docket updates; organize and save files for future reference	0.80	\$475.00	\$380.00
			<hr/>	<hr/>	<hr/>
			22.40		\$11,900.00

Court Filings/Pleadings, Plan and Disclosure Statement

11/11/2025	Moore Carl	Review Plan Supplement and filed objections	0.60	\$775.00	\$465.00
11/20/2025	Corwen Sean	Review draft declaration and related materials; prepare comments and share with N. McGuffey (Foley)	0.80	\$475.00	\$380.00
11/20/2025	Moore Carl	Review draft declarations and revised liquidation analyses for hearing	1.50	\$775.00	\$1,162.50
11/21/2025	Corwen Sean	Review final draft declaration and provide sign-off	0.70	\$475.00	\$332.50
11/21/2025	Moore Carl	Review final declarations and briefs for confirmation hearing	1.40	\$775.00	\$1,085.00
11/23/2025	Corwen Sean	Review of confirmation declarations, confirmation brief	1.00	\$475.00	\$475.00
11/23/2025	Corwen Sean	Review of confirmation declarations, confirmation brief (cont'd)	1.00	\$475.00	\$475.00
			<hr/>	<hr/>	<hr/>
			7.00		\$4,375.00

Court Hearing/341 Meetings/Preparation & Attendance at Hearings

11/24/2025	Moore Carl	Pre-Confirmation Hearing meeting at counsel's office	4.50	\$775.00	\$3,487.50
11/24/2025	Moore Carl	Attend Confirmation Hearing	0.90	\$775.00	\$697.50
11/24/2025	Corwen Sean	Prep at Foley's offices for confirmation hearing	2.00	\$475.00	\$950.00
11/24/2025	Corwen Sean	Prep at Foley's offices for confirmation hearing (cont'd)	1.20	\$475.00	\$570.00
11/24/2025	Corwen Sean	Attend confirmation hearing (incl. time before and after at federal building)	2.30	\$475.00	\$1,092.50
			<hr/>	<hr/>	<hr/>
			10.90		\$6,797.50

Creditor Communications

11/11/2025	Corwen Sean	Prepare reporting package and send to DIP lenders	0.10	\$475.00	\$47.50
11/11/2025	Corwen Sean	Communication w/ C. Saitta (ECA) re: projected liquidity and GGE set-off	0.30	\$475.00	\$142.50
11/17/2025	Corwen Sean	Correspondence w/ C. Saitta (ECA) re: DIP budget; gather responsive data and provide	0.20	\$475.00	\$95.00
11/19/2025	Corwen Sean	Call w/ T. Hoffman (2HR counsel), M. Kirshbaum (ind. director), T. Mohan (Foley) and C. Moore to discuss funds flow; follow-up discussion with C. Moore; share data w/ T. Hoffman	1.30	\$475.00	\$617.50
			<hr/>	<hr/>	<hr/>
			1.90		\$902.50

Invoices, Fees and Retention Applications

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11/6/2025	Corwen Sean	Detailed review of draft October invoice, provide edits and circulate for review	0.50	\$475.00	\$237.50
11/6/2025	Moore Carl	Review SierraConstellation Invoice	0.30	\$775.00	\$232.50
			0.80		\$470.00

Non-Working Travel

11/23/2025	Corwen Sean	Travel from residence to LGA	0.50	\$237.50	\$118.75
11/23/2025	Corwen Sean	Flight from New York to Dallas	2.00	\$237.50	\$475.00
11/23/2025	Corwen Sean	Travel from DFW to hotel	0.50	\$237.50	\$118.75
11/25/2025	Corwen Sean	Uber from hotel to DFW airport	0.30	\$237.50	\$71.25
11/25/2025	Corwen Sean	Flight from Dallas to Newark	3.00	\$237.50	\$712.50
11/25/2025	Corwen Sean	Uber from EWR to residence	1.50	\$237.50	\$356.25
			7.80		\$1,852.50

Professional Services Total: **\$49,775.00****Reimbursable Expenses**

Date	Employee	Description	Amount
11/5/2025	Corwen Sean	Airfare	\$503.11
		Flights to / from Dallas for Nov 24 confirmation hearing	
11/23/2025	Corwen Sean	Local Transportation (Taxi, Limos, etc.)	\$54.25
		Taxi from residence to LGA	
11/23/2025	Corwen Sean	Local Transportation (Taxi, Limos, etc.)	\$43.97
		Transportation from DFW to hotel	
11/25/2025	Corwen Sean	Lodging	\$765.38
		Two-night lodging in Dallas for confirmation hearing	
11/25/2025	Corwen Sean	Local Transportation (Taxi, Limos, etc.)	\$42.94
		Transportation from hotel to DFW airport	
11/25/2025	Corwen Sean	Local Transportation (Taxi, Limos, etc.)	\$130.75
		Transportation from EWR to residence	
11/25/2025	Corwen Sean	Meals	\$29.90
		Breakfast at Hotel Swexan	

Reimbursable Expenses Total: **\$1,570.30****Amount Due This Invoice:** **\$51,345.30***This invoice is due upon receipt*

PAYMENT REMITTANCE TO:
 Bank of America, NA
 222 Broadway
 New York, NY 10038
 ACH Routing/ABA#: 021000322
 Wires Routing/ABA#: 026009593
 Account Number: 483094346627
 SIERRA CONSTELLATION PARTNERS LLC



101 Creekside Crossing Suite 1700-388
 Brentwood, TN 37027
 Tel: 213-289-9060
 www.sierraconstellation.com

INVOICE

Jon McCarthy
 Higher Ground Education Inc.
 10 Orchard Road
 Suite 200
 Lake Forest, CA 92630

Invoice Date: Jan 7, 2026
Invoice No: 11031
Billing Through: Dec 16, 2025

RE: Higher Ground Education Inc.

Professional Services

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Business Operations, Cash Management & CRO Support</u>					
12/1/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
12/1/2025	Corwen Sean	Prepare cash reports; update cash analyses	1.60	\$475.00	\$760.00
12/2/2025	Moore Carl	Review Funds Flow memorandum and related correspondence	0.40	\$775.00	\$310.00
12/2/2025	Corwen Sean	Work on effective date cash sources and uses; share draft w/ T. Mohan (Foley)	1.40	\$475.00	\$665.00
12/3/2025	Moore Carl	Review Funds Flow memorandum and related correspondence	0.30	\$775.00	\$232.50
12/3/2025	Moore Carl	Manage team workflows and related correspondence	0.40	\$775.00	\$310.00
12/3/2025	Corwen Sean	Attend to cash management issues; coordinate professional fee escrow account management	0.80	\$475.00	\$380.00
12/3/2025	Corwen Sean	Work on effective date cash estimate and related correspondence	1.40	\$475.00	\$665.00
12/4/2025	Moore Carl	Review Funds Flow memorandum and related correspondence	0.20	\$775.00	\$155.00
12/4/2025	Moore Carl	Correspondence regarding cash management	0.30	\$775.00	\$232.50
12/4/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
12/4/2025	Corwen Sean	Update effective date funds flow analysis and share w/ T. Mohan	1.20	\$475.00	\$570.00
12/4/2025	Corwen Sean	Communication w/ T. Mohan re: effective date funds flow	0.40	\$475.00	\$190.00
12/5/2025	Moore Carl	Review Funds Flow memorandum and related correspondence	0.30	\$775.00	\$232.50
12/5/2025	Corwen Sean	Further revisions to effective date funds flow analysis; correspondence w/ T. Mohan on the same	0.50	\$475.00	\$237.50
12/8/2025	Moore Carl	Correspondence regarding GUC Trust Funding	0.30	\$775.00	\$232.50
12/8/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
12/8/2025	Corwen Sean	Update effective date funds flow memo; correspondence with T. Mohan (Foley) and T. Hoffman (Cozen) on the same	1.90	\$475.00	\$902.50
12/9/2025	Moore Carl	Manage team workflows and related correspondence	0.20	\$775.00	\$155.00
12/9/2025	Corwen Sean	Coordinate effective date logistics and data requests	0.80	\$475.00	\$380.00
12/10/2025	Corwen Sean	Coordinate effective date logistics and review cash balances	0.70	\$475.00	\$332.50
12/10/2025	Corwen Sean	Communications re: effective date	0.30	\$475.00	\$142.50
12/11/2025	Corwen Sean	Revise funds flow memo and share final edits w/ T. Mohan and T. Hoffman	1.20	\$475.00	\$570.00
12/12/2025	Corwen Sean	Coordinate effective date wires	0.50	\$475.00	\$237.50

12/12/2025	Corwen Sean	Coordinate GGE payments and other wires to liquidating trust	0.50	\$475.00	\$237.50
			16.20		\$8,595.00

Case Administration

12/1/2025	Moore Carl	Review recent filings on the Bankruptcy Docket	0.30	\$775.00	\$232.50
12/3/2025	Moore Carl	Review recent filings on the Bankruptcy Docket	0.30	\$775.00	\$232.50
			0.60		\$465.00

Creditor Communications

12/12/2025	Corwen Sean	Communication re: effective date; call w/ C. Saitta (ECA) to walk through funds flow	0.80	\$475.00	\$380.00
			0.80		\$380.00

Invoices, Fees and Retention Applications

12/1/2025	Moore Carl	Review SCP Fee Statement and invoices	0.30	\$775.00	\$232.50
12/1/2025	Corwen Sean	Prepare draft fee statement	0.50	\$475.00	\$237.50
12/3/2025	Moore Carl	Review updated SCP Fee Statement and invoices	0.40	\$775.00	\$310.00
12/3/2025	Corwen Sean	Finalize October and November fee statement	0.80	\$475.00	\$380.00
12/4/2025	Moore Carl	Finalize SCP Fee Statement	0.20	\$775.00	\$155.00
12/5/2025	Moore Carl	Correspondence regarding SCP Fee Statement	0.20	\$775.00	\$155.00
12/5/2025	Corwen Sean	Distribute SCP fee statement	0.10	\$475.00	\$47.50
			2.50		\$1,517.50

Professional Services Total: **\$10,957.50****Amount Due This Invoice:** **\$10,957.50***This invoice is due upon receipt*

PAYMENT REMITTANCE TO:

Bank of America, NA

222 Broadway

New York, NY 10038

ACH Routing/ABA#: 021000322

Wires Routing/ABA#: 026009593

Account Number: 483094346627

SIERRA CONSTELLATION PARTNERS LLC