Docket #0932 Date Filed: 09/02/2026

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

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

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

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

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

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

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

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

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

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

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

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

Relief Requested

1. By this Objection, the Liquidating Trustee seeks entry of a proposed order, substantially in the form attached hereto as **Exhibit B** (the "Order"), disallowing and expunging in full the late-filed claims identified on Schedule 1 to the Order (collectively, the "Claims").

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

Jurisdiction and Venue

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

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

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

Background

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

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

7. On November 26, 2025, the Court entered its Order confirming the *Modified Second Amended Joint Plan of Reorganization of Higher Ground Education, Inc., Its Affiliated Debtors, and the Official Committee of Unsecured Creditors* [Docket No. 649] (the "Plan")

[Docket No. 708]. The effective date of the Plan occurred on December 16, 2025 (the "Effective Date"). *See* Docket No. 721.

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

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

The Claims Reconciliation Process

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

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

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

Objection

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

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

14. Bankruptcy Rule 3007 enumerates the grounds upon which omnibus objections may be filed. Fed. R. Bankr. P. 3007(d). Among other things, claims may be joined in an omnibus objection if they "were not timely filed." Fed. R. Bankr. P. 3007(d)(2)(D).

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

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

16. By this Objection and with the support of the Madden Declaration, the Liquidating Trustee seeks to expunge from the Claims Register certain claims that were not timely filed, as detailed further below.

17. As set forth in the Madden Declaration, the Reviewing Parties have reviewed the Debtors' books and records and the Claims Register and have determined that the Late-Filed Claims identified on Schedule 1 to the Order were not timely filed. As mentioned above, the Bar Date Order established a General Bar Date of August 7, 2025, for all non-governmental entities and a Governmental Bar Date of December 15, 2025, for all governmental entities. Verita provided notice of the Bar Date Order in accordance with the required procedures. *See* Docket Nos. 100, 106, 160, 290. The Debtors also caused notice of both bar dates to be published in the national edition of *The Wall Street Journal*. *See* Docket No. 106. The Bar Date Order provides that such notice "satisfy[ies] the notice requirements of the Bankruptcy Code and the Bankruptcy Rules." Bar Date Order ¶ 11.

18. The Liquidating Trustee objects to the Claims identified on Schedule 1 to the Order because they (a) arose before the Petition Date, (b) are subject to the General Bar Date or Governmental Bar Date, and (c) were filed after the General Bar Date or Governmental Bar Date, as applicable. The Claimants listed on Schedule 1 received proper notice of the General Bar Date and Governmental Bar Date. *See* Docket Nos. 100, 106, 160, 290.

19. Accordingly, the Liquidating Trustee respectfully requests that the Bankruptcy Court enter the Order disallowing and expunging the Late-Filed Claims identified on Schedule 1 to the Order.

Separate Contested Matter

20. To the extent that a response is filed regarding any Claim and the Liquidating Trustee is unable to resolve any such response, each such response and the Objection as it pertains to such claim will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Further, the Liquidating Trustee requests that any order entered by the Court regarding a response or objection or other reply asserted in response to this Objection be deemed a separate order with respect to each claim.

Reservation of Rights

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

Notice

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

[*Remainder of page intentionally left blank*]

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

Respectfully submitted this 2nd day of September, 2026.

GRAY REED

By: */s/ Jason S. Brookner*

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

Certificate of Service

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

/s/ Jason S. Brookner
Jason S. Brookner

Exhibit A

Declaration

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

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

DECLARATION OF JOHN P. MADDEN IN SUPPORT OF THE LIQUIDATING TRUSTEE'S SECOND OMNIBUS OBJECTION TO CERTAIN PROOFS OF CLAIM (LATE-FILED CLAIMS)

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

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

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

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

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

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

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

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

5. The Reviewing Parties determined that each of the Late-Filed Claims identified on Schedule 1 to the Order was not timely filed by the bar dates established in the Bar Date Order. I understand that each claimant asserting a Late-Filed Claim was provided timely notice of the Bar Date Order according to the procedures outlined therein and, therefore, had adequate notice of the applicable bar dates. As such, I believe that disallowing and expunging the Late-Filed Claims is appropriate.

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

Dated: September 2, 2026

/s/ John P. Madden
John P. Madden

Exhibit B

Proposed Order

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

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

ORDER GRANTING THE LIQUIDATING TRUSTEE'S SECOND OMNIBUS OBJECTION TO CERTAIN PROOFS OF CLAIM (LATE-FILED CLAIMS)

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

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

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

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

1. Each Late-Filed Claim identified on **Schedule 1** attached hereto is disallowed and expunged in its entirety.

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

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

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

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

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

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

END OF ORDER # #

Submitted By:

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Aaron M. Kaufman (Texas Bar No. 24060067)
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Schedule 1

Late-Filed Claims

Creditor	Address of Claimant	Debtor	DRC Claim No.	Date Filed	Claim Amount	Claim Classification	Reason for Disallowance
10300 Riverside, LLC	Shutts and Bowen LLP 200 South Biscayne Blvd Suite 4100 Miami FL 33131	HGE FIC N LLC	529	9/29/2025	$1,172,746.34	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
10300 Riverside, LLC	Shutts and Bowen LLP 200 South Biscayne Blvd Suite 4100 Miami FL 33131	Higher Ground Education Inc.	530	9/29/2025	$1,172,746.34	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
3005 GPH LLC	250 Skyline Ridge Lookout Wimberley TX 78676	Guidepost A LLC	630	12/9/2025	$8,679,882.86	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
3005 GPH LLC	250 Skyline Ridge Lookout Wimberley TX 78676	Higher Ground Education Inc.	631	12/16/2025	$8,679,882.86	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
34 Madison GP Inc.	56 Temperance Street 7th Floor Toronto ON M5H 3V5 Canada	Higher Ground Education Inc.	465	8/19/2025	$600,000.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Amundson Plumbing	1209 N Ave Suite 7 Plano TX 75074	Higher Ground Education Inc.	651	5/5/2026	$4,999.52	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Anderson, Alexis	316 N Saturn Ave Clearwater FL 33755	Higher Ground Education Inc.	514	9/12/2025	$0.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
AT&T Enterprises, LLC aka AT&T by AIS InfoSource LP as Agent	4515 N Santa Fe Ave Oklahoma City OK 73118	Guidepost A LLC	551	10/14/2025	$128.96	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
AT&T Enterprises, LLC aka AT&T by AIS InfoSource LP as Agent	4515 N Santa Fe Ave Oklahoma City OK 73118	Guidepost Bradley Hills LLC	552	10/14/2025	$142.51	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
AT&T Enterprises, LLC aka AT&T by AIS InfoSource LP as Agent	4515 N Santa Fe Ave Oklahoma City OK 73118	Guidepost FIC C LLC	553	10/14/2025	$2,246.52	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Barefoot Capital Inc, dba Stratus Building Solutions of Austin	7719 Wood Hollow Dr. Suite 156 Austin TX 78731	Higher Ground Education Inc.	599	11/24/2025	$7,874.12	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Bayla N Williamson	4102 Granny White Pike Nashville TN 37204	Higher Ground Education Inc.	640	2/2/2026	$6,080.00	Priority	Claim was filed after the General Bar Date on August 7, 2025.
Black Tusk v. Guidepost Montessori Canada ULC, Higher Ground Education Inc., HGE Canada Holdings ULC	56 Temperance Street Suite 700 Toronto ON M5H 3V5 Canada	Higher Ground Education Inc.	500	8/27/2025	$600,000.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Bluestem Landworks	4845 Pearl E Circle Suite 118 Boulder CO 80301	Higher Ground Education Inc.	438	8/11/2025	$2,681.24	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Brittany Ball	4444 W Washington St Belleville IL 62226	Guidepost A LLC	540	10/8/2025	$8,846.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Burke School LLC	Bradley, Arant, Boult, Cummings LLP 600 Travis St., Ste. 5600 Houston TX 77002	HGE FIC L LLC	486	8/21/2025	$583,237.49	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Byron Adams	1323 W Norwood St Chicago IL 60660	Higher Ground Education Inc.	537	10/8/2025	$22,280.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Carolina Franco de Poppe	680 S Cache St #100 POB 12200 Jackson WY 83001	Higher Ground Education Inc.	442	8/12/2025	$589,609.59	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Carolina Franco de Poppe	680 S Cache St #100 POB 12200 Jackson WY 83001	HGE FIC L LLC	448	8/12/2025	$589,609.59	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.

Creditor	Address of Claimant	Debtor	DRC Claim No.	Date Filed	Claim Amount	Claim Classification	Reason for Disallowance
CDW	200 N Milwaukee Ave Vernon Hills IL 60061	Higher Ground Education Inc.	607	12/3/2025	$2,811.40	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Celine Padly	1403 11th Ave S Nashville TN 37203	Higher Ground Education Inc.	531	10/1/2025	$3,200.00	Priority	Claim was filed after the General Bar Date on August 7, 2025.
Chan, Alan	903 Peralta Ave Albany CA 94706	Higher Ground Education Inc.	503	9/4/2025	$0.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Charles Barclay Fisher dba Fishers Lawncare and Landscaping LLC	720 Baxter Ln Brentwood TN 37027	Higher Ground Education Inc.	436	8/8/2025	$665.00	Priority	Claim was filed after the General Bar Date on August 7, 2025.
City Wide Facility Solutions	1150 Haywood Road Greenville SC 29615	Higher Ground Education Inc.	542	10/9/2025	$4,515.80	General Unsecured and Priority	Claim was filed after the General Bar Date on August 7, 2025.
Cogency Global Inc.	122 East 42nd Street Levittown NY 11756	Higher Ground Education Inc.	568	10/29/2025	$14,024.53	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Colson, Abigail	8623 Shadow Ridge Lane Apt. E Indianapolis IN 46237	Guidepost Carmel LLC	439	8/11/2025	$125.91	Priority	Claim was filed after the General Bar Date on August 7, 2025.
CONSOLIDATED EDISON COMPANY OF NEW YORK INC	4 IRVING PLACE 9TH FLOOR NEW YORK NY 10003	HGE FIC F LLC	510	9/9/2025	$2,030.65	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
CONSOLIDATED EDISON COMPANY OF NEW YORK INC	4 IRVING PLACE 9TH FLOOR NEW YORK NY 10003	Guidepost A LLC	511	9/9/2025	$2,370.71	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
CONSOLIDATED EDISON COMPANY OF NEW YORK INC	4 IRVING PLACE 9TH FLOOR NEW YORK NY 10003	Guidepost FIC C LLC	538	10/8/2025	$1,723.82	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Consumers Energy Company	One Energy Plaza Jackson MI 49201	HGE FIC Q LLC	441	8/9/2025	$1,915.90	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Courtney Latham	12350 Shore Acres Drive Jacksonville FL 32225	Higher Ground Education Inc.	492	8/27/2025	$1,057.14	Priority	Claim was filed after the General Bar Date on August 7, 2025.
Courtney Pernia	1470 English Oak Dr Clarksville TN 37043	Guidepost A LLC	490	8/25/2025	$1,200.00	Admin Priority	Claim was filed after the General Bar Date on August 7, 2025.
Courtney Pernia	1470 English Oak Dr Clarksville TN 37043	Higher Ground Education Inc.	491	8/25/2025	$1,200.00	Admin Priortiy	Claim was filed after the General Bar Date on August 7, 2025.
Dalton Schafer	1121 Canna Bnd Leander TX 78641	Higher Ground Education Inc.	523	9/16/2025	$100,000.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Devin Hinners	507 Dale Terrace Ct Clarksville TN 37042	Guidepost A LLC	488	8/25/2025	$2,850.14	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Editorial Projects in Education, Inc.	6935 Arlington Road, Suite 100 Bethesda MD 20814	Higher Ground Education Inc.	569	11/3/2025	$2,495.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Ellen Schlegel	3223 Canyon View Dr Oceanside CA 92058	Higher Ground Education Inc.	501	8/28/2025	$750.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Emily Rufenacht	3025 Macklem Ave Niagara Falls NY 14305	Guidepost A LLC	440	8/11/2025	$1,000.00	Admin 503(b)(9)	Claim was filed after the General Bar Date on August 7, 2025.

Creditor	Address of Claimant	Debtor	DRC Claim No.	Date Filed	Claim Amount	Claim Classification	Reason for Disallowance
Entergy Texas Inc	4809 Jefferson Hwy L-Jef-359 New Orleans LA 70121	Guidepost A LLC	445	8/12/2025	$1,401.44	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Eric Gushurst	2275 SW Winchester Ave Portland OR 97225	Guidepost A LLC	543	10/9/2025	$10,000.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
FIRST CITIZENS BANK & TRUST COMPANY	5990 WEST CREEK RD., STE 200 INDEPENDENCE OH 44131	Higher Ground Education Inc.	536	10/7/2025	$32,861.24	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
First Citizens Bank and Trust Company	5990 West Creek Rd. Ste 200 Independence OH 44131	Higher Ground Education Inc.	627	12/26/2025	$32,861.24	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
FLORIDA POWER AND LIGHT	4200 W FLAGLER ST CORAL GABLES FL 33134	HGE FIC E LLC	574	11/12/2025	$1,600.18	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
FLORIDA POWER AND LIGHT	4200 W FLAGLER ST CORAL GABLES FL 33134	HGE FIC E LLC	605	12/9/2025	$1,600.18	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Fnu Kaushik Saurabh	680 S Cache St #100 POB 12200 Jackson WY 83001	HGE FIC I LLC	446	8/12/2025	$591,625.21	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Fnu Kaushik Saurabh	680 S Cache St #100 POB 12200 Jackson WY 83001	Higher Ground Education Inc.	449	8/12/2025	$591,625.21	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Focal Pointe of Kansas City LLC	1921 Ravinia Dr Caseyville IL 62232	Guidepost A LLC	565	10/27/2025	$2,743.40	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Garber Electrical Contractors Inc	100 Rockridge Rd Englewood OH 45322	Guidepost A LLC	451	8/13/2025	$312.82	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Gary Willis Plumbing Inc	2858 Bailey Rd Coats NC 27521	Higher Ground Education Inc.	580	11/17/2025	$2,757.17	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Garza Gonzalez, Alondra	336 Cedarview Dr Nashville TN 37211	Higher Ground Education Inc.	641	2/2/2026	$6,080.00	Priority	Claim was filed after the General Bar Date on August 7, 2025.
Global Fire, Inc.	20 Colonial Drive Naples FL 34112	Higher Ground Education Inc.	507	9/5/2025	$256.79	Priority	Claim was filed after the General Bar Date on August 7, 2025.
Gu Yue	No 106 Ln 165 Guiping Rd Xuhui District Shanghai China	Higher Ground Education Inc.	450	8/12/2025	$500,000.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Gu Yue	No 106 Ln 165 Guiping Rd Xuhui District Shanghai China	HGE FIC F LLC	456	8/14/2025	$500,000.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Jennifer Charron	7763 S Vine St Centennial CO 80122	Higher Ground Education Inc.	546	10/14/2025	$445.31	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Jersey Central Power & Light	101 Crawfords Corner Rd Bldg. #1 Suite 1-511 Holmdel NJ 07733	Guidepost A LLC	515	9/12/2025	$1,395.61	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Julie and Sean Stott	118 Renewal Irvine CA 92618	Higher Ground Education Inc.	513	9/10/2025	$2,000.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Kansas Gas Service	PO Box 3535 Topeka KS 66601	Guidepost A LLC	444	8/12/2025	$378.38	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.

Creditor	Address of Claimant	Debtor	DRC Claim No.	Date Filed	Claim Amount	Claim Classification	Reason for Disallowance
Letty Rising	43083 Corte Villa Temecula CA 92592	Higher Ground Education Inc.	386	8/8/2025	$185,000.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Lev Labor	21 Pleasant St Hudson MA 01749	Higher Ground Education Inc.	535	10/4/2025	$23,998.80	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Liu Xiaodong	lat B, 9/F, Two Artlane No. 1 Chung Ching Street Hong Kong Hong Kong 999077 Hong Kong	HGE FIC E LLC	579	11/15/2025	$500,000.00	Secured (Equity Claim)	Claim was filed after the General Bar Date on August 7, 2025.
Maria Saccone	155 E 92nd Street- Apt 4 New York NY 10128	Higher Ground Education Inc.	457	8/14/2025	$1,500.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Massey Services, Inc.	820 F Ave Ste 102 Plano TX 75074	Higher Ground Education Inc.	637	1/20/2026	$3,371.99	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Meghna Tony	8000 Bates Rd Orlando FL 32807	HGE FIC M LLC	458	8/18/2025	$1,559.10	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Millard, Morrgan	8200 Kroll Way, Apt 64 Bakersfield CA 93311	Higher Ground Education Inc.	453	8/12/2025	$1,098.57	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Mohamdjawad, Shireen	11 Willowgrove Irvine CA 92604	Guidepost FIC C LLC	512	9/10/2025	$557.76	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Naples School, LLC	Bradley, Arant, Boult, Cummings LLP 600 Travis St., Ste. 5600 Houston TX 77002	Guidepost A LLC	485	8/21/2025	$540,504.83	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Nicholas Freland	916 Burley Barn Rd Clarksville TN 37042	Guidepost A LLC	499	9/4/2025	$1,575.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
NVS Properties 18, LLC	227 West Monroe St Suite 5200 Chicago IL 60606	Guidepost A LLC	610	12/10/2025	$183,591.75	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
NVS Properties 28, LLC	227 W Monroe St Ste 5200 Chicago IL 60606	Guidepost A LLC	609	12/10/2025	$340,231.36	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
NVS Properties 32, LLC	227 W Monroe St Ste 5200 Chicago IL 60606	Guidepost A LLC	620	12/10/2025	$231,992.04	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
NVS Properties 33, LLC	227 West Monroe St Suite 5200 Chicago IL 60606	Guidepost A LLC	608	12/10/2025	$409,370.70	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Parameshwar Reddy Sripur	3140 Barclay Ln Prosper TX 75078	Higher Ground Education Inc.	639	2/2/2026	$1,500.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Parth Shah	1445 Overlea Pl NW Concord NC 28027	Higher Ground Education Inc.	646	3/18/2026	$487.50	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Peter Rispoli	6230 SW 112th St Pinecrest FL 33156	Higher Ground Education Inc.	618	12/12/2025	$13,106.20	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Proliants Investment LLC	2555 Ponce de Leon Blvd., Suite 600 Coral Gables FL 33134	HGE FIC L LLC	635	1/12/2026	$902,017.25	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Proliants Investment LLC	2555 Ponce de Leon Blvd., Suite 600 Coral Gables FL 33134	Higher Ground Education Inc.	636	1/12/2026	$902,017.25	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.

Creditor	Address of Claimant	Debtor	DRC Claim No.	Date Filed	Claim Amount	Claim Classification	Reason for Disallowance
Rachel Cobb	767 Banister Drive Clarksville TN 37042	Higher Ground Education Inc.	489	8/25/2025	$2,400.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Reena Maharaj and Zubin Maharaj	721 Miller Ave South San Francisco CA 94080	Higher Ground Education Inc.	578	11/14/2025	$57,000.00	Priority	Claim was filed after the General Bar Date on August 7, 2025.
Republic Services	PO Box 677156 Dallas TX 75267-7156	Guidepost A LLC	638	1/21/2026	$1,991.94	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
RLS EDISON PARK, LLC	921 S BROADWAY AVENUE PARK RIDGE IL 60068	Higher Ground Education Inc.	634	1/7/2026	$3,793,063.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Ryan, LLC	8101 Windrose Ave., Suite 2000 Plano TX 75024	Higher Ground Education Inc.	467	8/20/2025	$33,767.63	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Sasikiran Dadi	680 S Cache St #100 POB 12200 Jackson WY 83001	Higher Ground Education Inc.	443	8/12/2025	$592,630.14	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Sasikiran Dadi	680 S Cache St #100 POB 12200 Jackson WY 83001	HGE FIC M LLC	447	8/12/2025	$592,630.14	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Schaffer, Jaclyn	1133 E Williams Dr Palatine IL 60074	Higher Ground Education Inc.	463	8/20/2025	$0.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Sheena Watkins	4600 Madison Ste 810 Kansas City MO 64112	Higher Ground Education Inc.	502	9/4/2025	$0.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Shuyuan Hu	8 S Old Ranch Rd Arcadia CA 91007	HGE FIC E LLC	577	11/14/2025	$500,000.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
SoCalGas	PO Box 30337 Los Angeles CA 90030	Higher Ground Education Inc.	461	8/8/2025	$376.71	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Springboard Gymnastics LLC	815 Lake Highlands Dr Allen TX 75002	Higher Ground Education Inc.	437	8/10/2025	$1,760.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Stephen Ryan Rzepecki and Elizabeth Lee Jtwros	25 Ave Munoz Rivera Apt 912 Bahia Plz San Juan PR 00901	Higher Ground Education Inc.	487	8/25/2025	$10,000.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
Sweeny & Sons Unlimited Inc dba City Wide Facility Solutions	1583 Standing Ridge Dr Ste A C Powhatan VA 23139-8051	Guidepost A LLC	462	8/20/2025	$6,766.07	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.
TDOR c/o Attorney General	PO Box 20207 Nashville TN 37202-0207	Higher Ground Education Inc.	628	12/30/2025	$11,074.59	Priority	Claim was filed after the Governmental Bar Date on December 15, 2025.
TDOR c/o Attorney General	PO Box 20207 Nashville TN 37202-0207	Guidepost A LLC	629	12/30/2025	$1,054.72	Priority	Claim was filed after the Governmental Bar Date on December 15, 2025.
Thomas Cao	17 Barrington Rd Belle Mead NJ 08502	Higher Ground Education Inc.	642	2/10/2026	$1,500.00	Priority	Claim was filed after the General Bar Date on August 7, 2025.
Thompson Coburn LLP	One US Bank Plaza Suite 2700 St. Louis MO 63101	Higher Ground Education Inc.	567	10/29/2025	$13,700.00	General Unsecured and Secured	Claim was filed after the General Bar Date on August 7, 2025.
Uriel Lara	PO Box 1475 San Mateo CA 94401	Higher Ground Education Inc.	532	10/7/2025	$2,695.00	General Unsecured	Claim was filed after the General Bar Date on August 7, 2025.

Creditor	Address of Claimant	Debtor	DRC Claim No.	Date Filed	Claim Amount	Claim Classification	Reason for Disallowance
WA Department of Revenue	2101 4th Ave Ste 1400 Seattle WA 98121	HGE FIC N LLC	624	12/19/2025	$7,500.00	General Unsecured	Claim was filed after the Governmental Bar Date on December 15, 2025.
Yard Work LLC dba Corporate Cleaning Group Sullivan MO	3630 Scarlet Oak Blvd Kirkwood MO 63122	Higher Ground Education Inc.	575	11/11/2025	$15,669.27	Priority	Claim was filed after the General Bar Date on August 7, 2025.
Zan Jin	925 H St NW Apt 707 Washington DC 20001	Higher Ground Education Inc.	603	12/2/2025	$800,000.00	Secured (Equity Claim)	Claim was filed after the General Bar Date on August 7, 2025.