



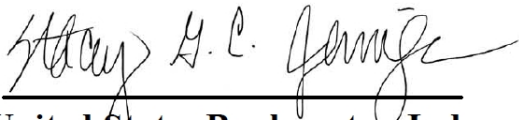
CLERK, U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS

ENTERED

THE DATE OF ENTRY IS ON
THE COURT'S DOCKET

The following constitutes the ruling of the court and has the force and effect therein described.

Signed September 10,
2020


United States Bankruptcy Judge

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

IN RE:

HIGHLAND CAPITAL MANAGEMENT, L.P.,¹
Debtor.

§
§
§
§
§

**Case No.: 19-34054-sgj
Chapter 11**

**AGREED ORDER ON DEBTOR’S FIRST OMNIBUS OBJECTION TO CERTAIN
CLAIMS-ADMINISTRATIVE CLAIM OF INTERNAL REVENUE SERVICE**

CAME BEFORE THE COURT the *Debtor’s First Omnibus Objection to Certain (A) Duplicate Claims; (B) Overstated Claims; (C) Late-Filed Claims; (D) Satisfied Claims; (E) No-Liability Claims; and (F) Insufficient-Documentation Claims* [Docket No. 906] (the “First Omnibus Objection”), wherein Highland Capital Management, L.P. (the “Debtor”), objected to various creditors’ claims, including the administrative claim of the Internal Revenue Service (the “IRS”) listed as claim no. 179 which asserted a penalty related to Form 941 employment taxes for the period ending March 31, 2020 (“Claim No. 179”). On August 4, 2020, the IRS filed an amended administrative claim listed as claim no. 195 related to the Form 941 employment taxes

¹ The Debtor’s last four digits of its taxpayer identification number are (6725). The headquarters and service address for the above-captioned Debtor is 300 Crescent Court, Suite 700, Dallas, TX 75201.



for the period ending March 31, 2020 in which the IRS removed the previously-asserted penalty (“Claim No. 195”). Claim No. 195 is filed in the amount of \$0.00 and amends and supersedes Claim No. 179. As a result, the Court finds that the Debtor’s objection to the IRS’s Claim No. 179 should be denied as moot. Therefore it is

ORDERED that the First Omnibus Objection is **DENIED AS MOOT** solely as it relates to Claim No. 179; and it is further

ORDERED that this Order relates only to Claim No. 179 and is entered without prejudice to the Debtor’s ability to object to any other claim in this case, including, but not limited to, Claim No. 195, any other claim filed by the IRS, and the other claims which are the subject of the First Omnibus Objection; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Court-appointed claims agent in this case, shall mark Claim No. 179 amended and superseded by Claim No. 195; and it is further

ORDERED that the Court retains jurisdiction over all matters arising from or related to the implementation or interpretation of this Order.

END OF ORDER

Agreed to by:

/s/ David G. Adams

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