

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	)	Chapter 11
	)	
OFFICE PROPERTIES INCOME TRUST, <i>et al.</i>,¹	)	No. 25-90530 (CML)
	)	
Debtors.	)	Jointly Administered

**TENNESSEE DEPARTMENT OF REVENUE’S OBJECTION TO CONFIRMATION OF
THE THIRD AMENDED JOINT CHAPTER 11 PLAN OF REORGANIZATION OF
OFFICE PROPERTIES INCOME TRUST AND ITS DEBTOR AFFILIATES
[Re: Docket Entry 1174]**

The Tennessee Attorney General’s Office, on behalf of the Tennessee Department of Revenue (“Department”), respectfully submits this objection to confirmation of the Third Amended Joint Chapter 11 Plan of Reorganization of Office Properties Income Trust and its Debtor Affiliates. (Doc. 1174). The Department has filed priority tax claims of \$151,530.55 and general unsecured claims of \$33,327.25.

POSTPETITION INTEREST ON PRIORITY TAX CLAIMS

1. The Department objects that section 6.8 of the Plan prohibits the payment of postpetition interest without specifically exempting postpetition interest to be paid on priority tax claims as required by 11 U.S.C. § 1129(a)(9)(C) and 11 U.S.C. § 511. (Doc. 1174, p. 62 of 91). Although section 2.2 of the Plan references 11 U.S.C. § 1129(a)(9)(C), the Plan could be interpreted as prohibiting postpetition interest, due to the language of section 6.8. In an abundance of caution, the Department objects that the Plan lacks sufficient clarity about the requirement to pay postpetition interest on priority tax claims.

¹ A complete list of the Debtors in the Chapter 11 Cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://restructuring.ra.kroll.com/OPI>. The Debtors’ mailing address is Two Newton Place, 225 Washington street, Suite 300, Newton, Massachusetts 02468-1634.

2. The Department proposes that the following language be added to the Plan, either in section 6.8 or in section 2.2: “Postpetition interest shall be paid on priority tax claims as required by 11 U.S.C. § 1129(a)(9)(C) and 11 U.S.C. § 511.”

CONCLUSION

The Department respectfully asks this Court to deny confirmation of the Plan and to award any other relief to which the Department may be entitled.

Respectfully Submitted,

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Attorney General and Reporter

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CERTIFICATE OF SERVICE

I certify that on April 13, 2026, a true and exact copy of the foregoing was served upon all parties of record who receive notice electronically via the Court’s CM/ECF system, and to the following by U.S. Mail first class postage pre-paid:

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