

Exhibit B

Updated Opioid Personal Injury Trust Distribution Procedures For NAS PI Claims

PLEASE TAKE NOTICE that certain documents, or portions thereof, contained in this Exhibit B and the Fifteenth Plan Supplement remain subject to continuing negotiations among the Debtors and interested parties with respect thereto. The Debtors and such applicable interested parties reserve all of their respective rights, subject to the terms and conditions set forth in the Plan and the Restructuring Support Agreement (as amended), with respect to the final form of such documents and to amend, revise, or supplement the Fifteenth Plan Supplement, and any of the documents and designations contained herein, at any time before the Effective Date of the Plan, or any such other date as may be provided for by the Plan or by order of the Bankruptcy Court.

The latest copy of the Opioid Personal Injury Trust Distribution Procedures For NAS PI Claims was filed on the Court's Docket titled "*Notice Of Filing Of Exhibit A (Updated Opioid Personal Injury Trust Agreement), Exhibit B (Updated Opioid Personal Injury Trust Distribution Procedures For NAS PI Claims), Exhibit C (Updated Opioid Personal Injury Trust Distribution Procedures For Non-NAS PI Claims), Exhibit D (Updated Emergency Room Physicians Trust Agreement), Exhibit E (Identity Of NOAT II Trustees), Exhibit F (Updated New Opioid Warrant Agreement), And Exhibit G (Updated Registration Rights Agreement) Of The Twelfth Plan Supplement For The Fourth Amended Joint Plan Of Reorganization (With Technical Modifications) Of Mallinckrodt Plc And Its Debtor Affiliates Under Chapter 11 Of The Bankruptcy Code*" [Docket No. 7277, Ex. B].

The attached is a further revised Opioid Personal Injury Trust Distribution Procedures For NAS PI Claims with a redline against the version docketed at Docket No. 7277, Ex. B.

**MALLINCKRODT OPIOID
PERSONAL INJURY TRUST DISTRIBUTION
PROCEDURES FOR NAS PI CLAIMS**

These Mallinckrodt Opioid Personal Injury NAS Trust Distribution Procedures (“**NAS PI TDP**”) provide for resolving all NAS PI Opioid Claims (“**NAS PI Claims**”),¹ as defined in the *Fourth Amended Joint Plan Of Reorganization (With Technical Modifications) Of Mallinckrodt Plc And Its Debtor Affiliates Under Chapter 11 Of The Bankruptcy Code*, dated as of February 18, 2022 and confirmed by the Bankruptcy Court on March 2, 2022 [Docket No. 6660] (as such plan may be amended, modified, or supplemented the “**Plan**”) as provided in and required by the Plan and the Mallinckrodt Opioid Personal Injury Trust Agreement (“**Trust Agreement**”). The Plan and the Trust Agreement establish the Mallinckrodt Opioid Personal Injury Trust (“**PI Trust**”). The trustee of the PI Trust (“**Trustee**”) shall implement and administer these NAS PI TDP in accordance with the Trust Agreement. Holders of NAS PI Claims are referred to herein as “**NAS PI Claimants**.”²

ARTICLE 1

INTRODUCTION

1.1 Purpose of the NAS PI TDP. The goal of the PI Trust is to treat all present and future claims equitably and in accordance with the requirements of the Plan and the Bankruptcy Code. These NAS PI TDP further that goal by setting forth objective, efficient, and fair procedures for processing and paying the Debtors’ several share of the unpaid portion of the liquidated value of NAS PI Claims.

1.2 Funding of the Trust. The PI Trust shall be funded in accordance with the Plan. As set forth in the Trust Agreement, the PI Trust will maintain a separate fund (the “**PI Trust NAS Fund**”) among the PI Trust’s assets to be used to pay the administrative costs, fees, and expenses of the PI Trust on a pro rata basis until the PI Trust NAS Fund is exhausted and to pay Awards to holders of Allowed NAS PI Claims in accordance with these NAS PI TDP.

1.3 Interpretation. Except as may otherwise be provided below, nothing in these NAS PI TDP shall be deemed to create a substantive right for any claimant. The rights and benefits provided herein, if any, to holders of NAS PI Claims shall vest in such holders as of the Effective Date.

ARTICLE 2

NAS PI TDP ADMINISTRATION

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Plan or the PI Trust Agreement.

² The term “**NAS PI Claimant**” includes each person holding a NAS PI Claim arising from his/her own intrauterine opioid exposure or the parent, guardian or other representative of such person.

2.1 Claims Processor and Other Agents. Nothing in these NAS PI TDP shall preclude the PI Trust from contracting with a third party to provide claims-processing, claims-audit, or other services to the PI Trust so long as decisions about the resolution of NAS PI Claims are based on the relevant provisions of these NAS PI TDP, including the evidentiary criteria set forth herein. In accordance with the Trust Agreement, the Trustee may retain additional professionals, agents and consultants to assist in carrying out the duties of the Trust.

2.2 NAS Representative and Future Claimants' Representative. Pursuant to the Plan and the Trust Agreement, the Trustee shall administer the PI Trust and these NAS PI TDP in consultation with the NAS Representative, who represents the interests of holders of present NAS PI Claims, and the Future Claimants' Representative ("**FCR**"), who represents the interests of holders of NAS PI Claims that will be asserted in the future. The duties of the NAS Representative and the FCR with respect to the PI Trust are set forth in the Trust Agreement. The Trustee shall obtain the consent of the NAS Representative and the FCR on any amendments to these NAS PI TDP and on such other matters as are otherwise required below and in the PI Trust Agreement. The initial Trustee, the initial NAS Representative and the initial FCR are identified in the PI Trust Agreement.

2.3 Consent and Consultation Procedures. In those circumstances in which consultation or consent is required, the Trustee shall provide written notice, which may be provided via email, to the NAS Representative and the FCR of the specific amendment or other action that is proposed. The Trustee shall not implement such amendment nor take such action unless and until the parties have engaged in the Consultation Process or the Consent Process described in the PI Trust Agreement.

ARTICLE 3

OVERVIEW OF CLAIMS LIQUIDATION PROCEDURES

3.1 PI Trust Claims Liquidation Procedures.

(a) **Claims Materials.** Within 14 days after the Effective Date or as soon as practicable thereafter, the PI Trust will publish claims materials for all NAS PI Claims.³ The claims materials will include a proof of claim form substantially in the form of **Exhibit A ("Claim Form")**, which shall require a certification by the claimant under penalty of perjury, and instructions for submitting the information and evidence required to establish an Allowed NAS PI Claim eligible to receive payment from the Trust. Additionally, the claims materials shall include (i) a HIPAA release form ("**HIPAA Release**"), substantially in the form of **Exhibit B**, that a NAS PI Claimant must provide if requested by the PI Trust, (ii) an heirship declaration(s) ("**Heirship Declaration**"), substantially in the form of **Exhibit C**, which must be provided by any person seeking a Distribution from the PI Trust in the capacity of an heir, including with respect to a claim for which liquidation in the tort system is elected, and (iii) a form of release ("**NAS PI**

³ The PI Trust will seek to have the claims materials for NAS PI Claims mailed with the notice of Plan confirmation. Additionally, the PI Trust will make the claims materials available on the Trust Website. The Claim Form will state the deadline by which the Claim Form must be returned.

Claim Release”), substantially in the form of **Exhibit D**, which will be issued individually to each NAS PI Claimant when the Trust issues an offer for an Award. The claims materials may be amended by the Trustee with the consent of the NAS Representative and the FCR, so long as any such amendment is consistent with the terms of these NAS PI TDP and the Plan, and does not change the evidentiary criteria.

(b) Determination of Compensability. The PI Trust will receive, process, and resolve NAS PI Claims in accordance with these NAS PI TDP and determine whether they are Allowed and therefore eligible to receive payment from the Trust, or Disallowed and therefore not eligible for payment from the Trust. An “**Allowed NAS PI Claim**” is a claim that provides credible evidence that satisfies (as determined by the PI Trust) the evidentiary criteria set forth below and is otherwise eligible for an offer of payment in accordance with these NAS PI TDP.

(c) Treatment of Disallowed Claims. The PI Trust will not pay Awards to Disallowed Claims.

(i) Because the PI Trust will have limited funds, economic damages are not compensable. Although the Plan channels claims for all types of personal injury damages to the PI Trust, including both economic and non-economic or general damages, these NAS PI TDP compensate only general pain and suffering on account of the NAS Child’s injuries. In no circumstance shall the PI Trust assign any claim value for any punitive damages, exemplary damages, statutory enhanced damages, or attorneys’ fees or costs (including statutory attorneys’ fees and costs).

(ii) The adjudication of a NAS PI Claim, whether under the liquidation procedures of these NAS PI TDP or in the tort system for NAS PI Claimants who opt to liquidate their NAS PI Claims in the tort system, shall be deemed to be an adjudication of that NAS PI Claim and any associated NAS PI Claims of the NAS PI Claimant regarding the same injuries that are the subject of its NAS PI Claim. Any Distribution from the PI Trust on an Award (under the liquidation procedures of these NAS PI TDP) or a Final Judgment (for a NAS PI Claimant who elects to liquidate a claim in the tort system) in respect of such NAS PI Claim, if any, shall be deemed to be a Distribution in satisfaction and conclusive resolution of such NAS PI Claim and such associated NAS PI Claims.

(iii) No Claim submitted by a co-defendant of the Debtors will be deemed compensable unless and until (1) the co-defendant establishes to the Trust’s satisfaction that the co-defendant has paid and has obtained a release from a NAS PI Claimant for liability of the Debtors that would be an Allowed NAS Claim under these NAS PI TDP, (2) the Trust confirms that it has not previously issued payment to the PI Claimant, and (3) the co-defendant has obtained a release from the PI Claimant in favor of the Trust.

(d) Determination of Awards and Deductions. The PI Trust will liquidate and determine the gross amounts receivable on account of Allowed NAS PI Claims (an

“Award”) in accordance with these NAS PI TDP. Awards will be a gross number before deductions for the common benefit fund in accordance with 4.4(e) below.

3.2 Election to Liquidate Claim in the Tort System.

(a) A NAS PI Claimant who (i) timely submits a Claim Form to the PI Trust and (ii) elects expressly in the Claim Form to liquidate his/her NAS PI Claim in the tort system rather than pursuant to the streamlined procedures set forth in these NAS PI TDP (each, an “**Opt-Out Claimant**”), may assert and liquidate such NAS PI Claim in the tort system at his/her own expense, as set forth in Article 7 below, and shall forfeit all rights to liquidate such NAS PI Claim (and any associated NAS PI Claims regarding the same injuries that are the same subject of its NAS PI Claim) under the streamlined procedures set forth in Articles 4-5 of these NAS PI TDP. The right to litigate in the tort system is available only with respect to NAS PI Claims that meet the definition of “NAS PI Opioid Claim” set forth in the Plan.

(b) **OPTING OUT REQUIRES THE CLAIMANT TO TAKE THE AFFIRMATIVE ACTION OF CHECKING THE “OPT OUT” BOX ON THE CLAIM FORM AND TO TIMELY SUBMIT THE CLAIM FORM TO THE PI TRUST. FAILURE TO CHECK THE “OPT OUT” BOX ON THE CLAIM FORM WILL CONSTITUTE A WAIVER OF THE RIGHT TO OPT OUT OF HAVING THE NAS PI CLAIM PROCESSED AND LIQUIDATED PURSUANT TO THE PROVISIONS OF THESE NAS PI TDP.**

ARTICLE 4

PROCESSING, RESOLUTION, AND PAYMENT OF NAS PI CLAIMS BY THE PI TRUST

4.1 Processing of NAS PI Claims.

(a) As soon as possible after the establishment of the PI Trust, the Trustee shall proceed to have the PI Trust receive, review and liquidate all NAS PI Claims. NAS PI Claims shall be processed based on their place in the FIFO Processing Queue (as defined below) and paid based on their place in the FIFO Payment Queue (as defined below). The Trust shall make every reasonable effort to resolve each year at least that number of PI Claims required to exhaust the applicable Maximum Annual Payment (as that term is defined below).

(b) To process NAS PI Claims under these NAS PI TDP, the PI Trust has the discretion to request additional documentation beyond that required by these NAS PI TDP that is believed to be in the possession of the NAS PI Claimant or his or her authorized agent or lawyer.

(c) The PI Trust will use appropriate technology and strategies to prevent the payment of fraudulent or otherwise invalid claims, while making the claims-submission process as simple as possible. Reasonable steps will be taken to mitigate fraud so as to

ensure a fair and secure claims review and payment process, while not falsely flagging legitimate NAS PI Claims.

(d) The PI Trust may investigate any claim and may request information from any NAS PI Claimant to ensure compliance with the terms outlined in these NAS PI TDP. The PI Trust may request a NAS PI Claimant to execute a HIPAA Release to enable the PI Trust to directly obtain the NAS PI Claimant's medical records for evaluation in accordance with these NAS PI TDP.

(e) The Trustee has the sole discretion, subject to the appeal process set forth herein, to determine a NAS PI Claim is Disallowed, or to reduce or eliminate Awards on NAS PI Claims being liquidated hereunder where the Trustee concludes that there has been a pattern or practice to circumvent full or truthful disclosure of information requested under these NAS PI TDP or by the PI Trust to resolve a NAS PI Claim.

4.2 General Criteria for Allowed NAS PI Claims. To establish an Allowed NAS PI Claim in accordance with these NAS PI TDP, a NAS PI Claimant must satisfy the following criteria:

(a) Complete, sign and submit the Claim Form by the date that is three years from the Effective Date.⁴ As set forth in Section 4.4 below, as a general rule, claims will be processed in the order that they are received.

(b) Demonstrate by Competent Evidence (as defined below) a diagnosis by a licensed medical provider of a medical, physical, cognitive or emotional condition resulting from the NAS Child's intrauterine exposure to opioids or opioid replacement or treatment medication, including but not limited to the condition known as neonatal abstinence syndrome ("NAS"). The diagnosis can be made by any licensed medical professional, specifically including physicians, nurses, physician assistants, mental health counselor or therapist, or professional at a rehabilitation center. Only NAS PI Claims based on injuries or facts occurring prior to the filing of your NAS PI Claim Form are eligible for recovery;

(c) If requested by the PI Trust, complete, sign and submit the HIPAA release form(s) substantially in the form attached as Exhibit B; and

(d) If the NAS PI Claim is on behalf of a deceased person, execute and submit the Heirship Declaration substantially in the form attached hereto as Exhibit C.

(e) As a condition to receiving any payment from the PI Trust, a claimant shall be required to execute and submit the NAS PI Claim Release, which will be provided to the NAS PI Claimant when the PI Trust issues an offer for an Award.

4.3 Process to Determine and Adjust the NAS Payment Amount.

⁴ If a NAS PI Claimant checks the box on the Claim Form indicating its election to liquidate its NAS PI Claim in the tort system rather than under the liquidation procedures of these NAS PI TDP, then such NAS PI Claim will not be liquidated hereunder.

(a) Uncertainty of Debtors' NAS PI Claim Liabilities. There is inherent uncertainty regarding the Debtors' total NAS PI Claim liabilities, which means there is inherent uncertainty regarding the amount that any individual holder of an NAS PI Claim will receive. Accordingly, the Trustee must determine and periodically evaluate and adjust the NAS Payment Amount, with the consent of the NAS Representative and the FCR. The Trustee shall undertake such evaluation at such time as he determines in his reasonable discretion or upon the request of the NAS Representative or the FCR.

(b) Determination and Adjustment of the NAS Payment Amount.

(i) The Trustee will determine the amount to be paid to each Allowed NAS PI Claim (the "**NAS Payment Amount**"), with the consent of the NAS Representative and the FCR.

(ii) The goal of the PI Trust in determining the NAS Payment Amount shall be to divide available NAS funds equally and allocate as equal gross awards among the Allowed NAS PI Claims all the money available in the PI Trust NAS Fund for distribution to NAS PI Claimants.

(iii) The Trustee must base his or her determination or adjustment of the NAS Payment Amount on current estimates of the number of present and future eligible NAS PI Claims, the value of the assets then available to the PI Trust for their payment, all anticipated administrative and legal expenses, and any other material matters that are reasonably likely to affect the sufficiency of funds to treat all Holders of NAS PI Claims in a substantially similar manner. When making these evaluations, the Trustee may rely on the advice of experts and shall exercise common sense and flexibly evaluate all relevant factors. A redetermination may reasonably result in a lower Award for NAS PI Claims that, due to their positions in the FIFO queue, have not yet been paid.

(iv) If a redetermination of the NAS Payment Amount has been proposed in writing by either the Trustee, the NAS Representative, or the FCR but has not yet been adopted, then Awards offered to NAS PI Claimants shall be based upon the lower of the current NAS Payment Amount or the proposed NAS Payment Amount. However, if the proposed NAS Payment Amount was the lower amount but was not subsequently adopted, then Awards offered to NAS PI Claimants shall thereafter receive the difference between the lower proposed NAS Payment Amount and the higher current NAS Payment Amount. Conversely, if the proposed NAS Payment Amount was the higher amount and was subsequently adopted, then Awards offered to NAS PI Claimants shall thereafter receive the difference between the lower current NAS Payment Amount and the higher adopted NAS Payment Amount.

(v) If the Trustee, with the consent of NAS Representative and the FCR, makes a determination to increase the NAS Payment Amount, the Trustee shall make supplemental payments to all NAS PI Claimants, who previously liquidated their claims against the Trust and received payments based on a lower NAS

Payment Amount. The Trustee's obligation to make a supplemental payment to a NAS PI Claimant shall be suspended in the event the payment in question would be less than \$100, and the amount of the suspended payment shall be added to the amount of any prior supplemental payment/payments that was/were also suspended because it/they would have been less than \$100. However, the Trustee's obligation shall resume and the Trustee shall pay any such aggregate supplemental payments due the NAS PI Claimant at such time that the total exceeds \$100.

(c) Determination of the Maximum Annual Payment. The PI Trust shall create a model of cash flow, expenses, principal and income year-by-year to be paid over the term of the PI Trust NAS Fund. In each year, the PI Trust shall be empowered to pay out to NAS PI Claimants the portion of its funds payable for that year according to the model (the "**Maximum Annual Payment**"). The NAS Payment Amount and the Maximum Annual Payments are based on projections over the lifetime of the PI Trust NAS Fund. If such long-term projections are revised, the NAS Payment Amount may be adjusted accordingly, which will result in a new model of the PI Trust NAS Fund's anticipated cash flow and a new calculation of the Maximum Annual Payment.

(ii) If the PI Trust determines at any time that the present value of the PI Trust NAS Fund's assets is less than the projected present value of its assets for such date, then it will remodel the cash flow year-by-year to be paid over the life of the PI Trust NAS Fund.

(iii) As a further safeguard, the PI Trust's distribution to NAS PI Claimants for the first nine months of a year shall not exceed 85% of the Maximum Annual Payment determined for that year.

4.4 Order of Payments.

(a) Timing of Payments.

(i) Payments will be issued on a rolling basis to Allowed PI Claims on a first in, first out ("**FIFO**") basis in accordance with section 4.4(b)(iii). All payments will be subject to the Maximum Annual Payment.

(ii) With the consent of the NAS Representative and the FCR, the Trustee may issue installments or partial distributions to Allowed NAS PI Claims.

(iii) The PI Trust will issue Distributions to minors in accordance with Article 8 below.

(b) Establishment of the FIFO Processing and Payment Queues.

(i) The PI Trust shall order NAS PI Claims that are sufficiently complete to be reviewed for processing purposes on a FIFO basis except as otherwise provided herein (the "**FIFO Processing Queue**").

(ii) The NAS PI Claimant's position in the FIFO Processing Queue shall be determined by the date the claim is filed with the PI Trust. If any NAS PI Claims are filed on the same date, the NAS PI Claimant's position in the FIFO Processing Queue shall be determined by the date of the diagnosis of the condition for which the NAS PI Claim was filed; if any NAS PI Claims are filed and diagnosed on the same date, the NAS PI Claimant's position in the FIFO Processing Queue shall be determined by the NAS PI Claimant's date of birth, with older NAS PI Claimants given priority over younger NAS PI Claimants; provided, however, that if a law firm submits more than 10 NAS PI Claims on the same day, such NAS PI Claims will be randomly assigned a position in the FIFO queue within the parameters of the queue position triggered by the volume of the filing (for example, if a law firm submits 100 NAS PI Claims on the same day, those 100 NAS PI Claims will be randomly assigned a position in the FIFO queue for the first 100 spots following the queue numbering for NAS PI Claims submitted on the preceding day).

(iii) Allowed NAS PI Claims shall be paid in FIFO order based on the date an executed NAS PI Claim Release is received by the PI Trust (the "**FIFO Payment Queue**"). If executed NAS PI Claim Releases are received by the PI Trust on the same date, the NAS PI Claimant's position in the FIFO Payment Queue shall be determined by the date of the diagnosis of the condition for which the NAS PI Claim was filed. For such NAS PI claims, if the respective holders' condition was diagnosed on the same date, the position of those claims in the FIFO Payment Queue shall be determined by the PI Trust based on the dates of the claimants' birth, with older claimants given priority over younger claimants.

(c) Unless otherwise ordered by the Bankruptcy Court, where the NAS PI Claimant is deceased or incompetent, and the settlement and payment of his or her claim must be approved by a court of competent jurisdiction or through a probate process prior to acceptance of the claim by the claimant's representative, an offer made by the PI Trust on the claim shall remain open so long as proceedings before that court or in that probate process remain pending, provided that the PI Trust has been furnished with evidence that the settlement offer has been submitted to such court or in the probate process for approval. If the offer is ultimately approved by the court or through the probate process and accepted by the claimant's representative, the PI Trust shall pay the claim in the amount so offered, based upon the NAS Payment Amount in effect at the time the offer was first made.

(d) Unless the PI Trust enters into a lien resolution program, each NAS PI Claimant is responsible for satisfying any liens that third parties may claim against an Award to such NAS PI Claimant.

(e) Pursuant to Article IV.X.8 of the Plan, 5% of each Distribution made by the PI Trust will be paid to the Common Benefit Escrow and then, upon its establishment, directly to the Common Benefit Fund, on a periodic schedule. To the extent a Holder of a NAS PI Claim has retained, or is a member of a group of Holders that has retained, separate counsel through an individual contingency fee arrangement, the amount payable from such Holder's Distributions under this § 4.4(e) shall be deducted from any

contingency fees and/or costs, in accordance with the Common Benefit Fund, owed to such separate counsel. If the order establishing the Common Benefit Fund provides for the reimbursement of attorneys' costs, a portion of the Common Benefit Fund assessment (up to 40% of the amount payable under this provision) may be applied to the reimbursement of such counsel's actual costs and expenses, in which case such agreed cost-reimbursement amount shall not reduce the contingency fee amounts payable to such counsel. Except as expressly set forth in Article IV.X.8 of the Plan, nothing in the Plan shall impair or otherwise affect any contingency fee contract between any Holder of a NAS PI Claim (or any group of Holders of NAS PI Claims) and such Holder's (or group's) counsel.

ARTICLE 5

EVIDENTIARY REQUIREMENTS FOR ALLOWED NAS PI CLAIMS

5.1 Evidentiary Requirements for Recovery on Claim Form.

(a) To receive a recovery on his/her NAS PI Claim, a NAS PI Claimant must submit one of the following forms of evidence ("**Competent Evidence**"):

(i) A document from a licensed medical provider diagnosing the NAS Child with a medical, physical, cognitive or emotional condition resulting from the NAS Child's intrauterine exposure to opioids or opioid replacement or treatment medication, including but not limited to the condition known as NAS;

(ii) A document from a licensed medical provider affirming that the NAS Child had Neonatal Opioid Withdrawal Syndrome ("**NOWS**"); or

(iii) Other medical records evidencing that the NAS Child had an NAS diagnosis, including post-natal treatment for symptoms caused by opioid exposure, symptoms of post-natal withdrawal from opioids, medical scoring for NAS or NOWS which is positive or indicates fetal opioid exposure, a positive toxicology screen of the birth mother or infant for opioids or opioid-weaning drugs, or a maternal diagnosis of opioid use disorder by the birth mother.

(b) The PI Trust shall have discretion to determine whether these evidentiary requirements have been met, including whether the forms of evidence submitted constitute **Competent Evidence**.⁵ Subject to a right of appeal in Article 9, any NAS PI Claimant who fails to meet these requirements is not entitled to any payment.

⁵ **Competent Evidence** necessary for Allowance of an NAS PI Claim is evidence, in the opinion of the Trustee, that establishes that the occurrence of a qualifying condition as set forth in section 5.2(a) above with respect to an NAS PI Claimant is more likely true than not true, i.e. a probability standard. **Competent Evidence** requires more than a mere possibility or scintilla of truth, but such standard does not require proof that rises to the level of clear and convincing evidence. However, notwithstanding anything to the contrary in these NAS PI TDP, proof of a prescription of an opioid product shall not be required.

(c) If the Trustee determines that a Claim Form or accompanying evidence submitted hereunder is incomplete, the Trustee shall have the discretion to request additional relevant documentation believed to be in the possession of the NAS PI Claimant or his or her authorized agent or lawyer. The NAS PI Claimant shall be afforded a 60-day period to cure any deficiency. Such deficiencies include, but are not limited to, failure to sign or complete the Claim Form, failure to execute the HIPAA authorizations (if requested by the Trust), or failure to submit qualifying evidence. If the deficiency is timely cured to the satisfaction of the Trustee, no deduction or penalty will be assessed to an otherwise qualifying NAS PI Claim. If the deficiency is not timely cured, the Trustee, depending on the nature of the deficiency, has the authority to prevent the NAS PI Claimant from receiving all or part of any Award the NAS PI Claimant would otherwise be entitled to on such NAS PI Claim. The PI Trust has the sole discretion to Disallow, reduce or eliminate Awards on claims being liquidated hereunder where it concludes that there has been a pattern or practice to circumvent full or truthful disclosure under this Article 5.

5.2 Bar for Prior Settled Cases. A NAS PI Claimant whose NAS PI Claim was reduced prior to the Petition Date to a settlement, judgment, or award against a Debtor shall be barred from receiving any Award under these NAS PI TDP on account of such NAS PI Claims and shall not recover from the PI Trust on account of such NAS PI Claim.

5.3 Claims Audit Program.

(a) **In General.** Within 60 days of the Effective Date, the Trustee, with the consent of the FCR, shall develop methods for auditing the reliability of the evidence and statements made in claims submitted to the PI Trust and approved for an offer of payment (a claims audit program). The PI Trust may retain an independent third-party to implement the audit program. In the event that the PI Trust reasonably determines that any individual or entity has engaged in a pattern or practice of providing unreliable evidence to the PI Trust, it may decline to accept additional evidence from such provider in the future.

(b) **Assessment of Additional Information.** To the extent that the PI Trust or the entity overseeing the claims audit program believe that it is relevant, nothing herein shall preclude the PI Trust or the entity overseeing the claims audit program, in the Trust's sole discretion, from reviewing or taking into consideration other claims filed in state or federal court complaints or against other trusts. Any NAS PI Claimant subject to the claims audit program shall cooperate and, if requested, provide the PI Trust or the entity overseeing the claims audit program with a HIPAA Release that authorizes the PI Trust to obtain medical and other records to verify the claim.

(c) **Actions Based on Audit Results.** In the event that an audit reveals that fraudulent information has been provided to the Trust, the PI Trust may penalize any NAS PI Claimant or NAS PI Claimant's attorney by rejecting the NAS PI Claim or by other means including, but not limited to, requiring the source of the fraudulent information to pay the costs associated with the audit and any future audit or audits, raising the level of scrutiny of additional information submitted from the same source or sources, refusing to accept additional evidence from the same source or sources, seeking the prosecution of

the claimant or claimant's attorney for presenting a fraudulent claim in violation of 18 U.S.C. § 152, and seeking sanctions from the Bankruptcy Court.

5.4 Costs Considered. Notwithstanding any provision of these NAS PI TDP to the contrary, the Trustee shall give appropriate consideration to the cost of investigating and uncovering invalid NAS PI Claims so that the payment of Allowed NAS PI Claims is not further impaired by such processes with respect to issues related to the validity of the evidence supporting a claim. The Trustee shall have the latitude to make judgments regarding the amount of transaction costs to be expended by the PI Trust so that Allowed NAS PI Claims are not unduly further impaired by the costs of additional investigation. Nothing herein shall prevent the Trustee, in appropriate circumstances, from contesting the validity of any claim against the PI Trust whatever the costs, or declining to accept medical evidence from sources that the Trustee has determined to be unreliable pursuant to the claims audit program described herein or otherwise.

ARTICLE 6

CONFIDENTIALITY

6.1 Confidentiality of Claimants' Submissions.

(a) **In General.** All submissions to the PI Trust by a holder of a NAS PI Claim, including the Claim Form and materials related thereto, shall be treated as made in the course of settlement discussions between the holder and the Trust, and intended by the parties to be confidential and to be protected by all applicable state and federal privileges and protections, including but not limited to those directly applicable to settlement discussions.

(b) **Authorized Disclosures.**

(i) **Claimant Consent and Subpoenas.** The PI Trust will preserve the confidentiality of NAS PI Claimant submissions, and shall disclose the contents thereof only to such other persons as authorized by the holder or in response to a valid subpoena of such materials issued by the Bankruptcy Court, a Delaware state court, or the United States District Court for the District of Delaware. The PI Trust shall provide the NAS PI Claimant or counsel for the NAS PI Claimant a copy of any such subpoena immediately upon being served; provided, however, that if a subpoena seeks records or information pertaining to more than fifty (50) NAS PI Claimants, the PI Trust may instead first provide a copy of the subpoena to counsel for the NAS Representative and the FCR and delay providing a copy of the subpoena to counsel for individual holders of NAS PI Claims until, in the Trustee's judgment, it appears likely that information or records relating to the holders may have to be produced in response to the subpoena. In such a case, the PI Trust shall ensure that the notice that is provided to counsel for the holders allows such counsel sufficient time to object to the production. The PI Trust shall on its own initiative or upon request of the NAS PI Claimant in question take all necessary and appropriate steps to preserve said privileges before the Bankruptcy

Court, a Delaware state court, or the United States District Court for the District of Delaware and before those courts having appellate jurisdiction related thereto.

(ii) **Other Required Disclosures.** Notwithstanding anything in the foregoing to the contrary, with the consent of the NAS Representative and the FCR, the PI Trust may, in specific limited circumstances, disclose information, documents or other materials reasonably necessary in the Trust's judgment to preserve, litigate, resolve, or settle coverage, or to comply with an applicable obligation under an insurance policy or settlement agreement, or as required in connection with a lien-resolution program or lien-resolution laws (including those relating to Medicare liens); provided, however, that the PI Trust shall take any and all steps reasonably feasible in its judgment to preserve the further confidentiality of such information, documents and materials, and prior to the disclosure of such information, documents or materials to a third party, the PI Trust shall receive from such third party a written agreement of confidentiality that (a) ensures that the information, documents and materials provided by the PI Trust shall be used solely by the receiving party for the purpose stated in the agreement and (b) prohibits any other use or further dissemination of the information, documents and materials by the third party except as set forth in the written agreement of confidentiality.

(c) **Claimant Discovery Obligations.** Nothing in these NAS PI TDP, the Plan or the Trust Agreement expands, limits or impairs the obligation under applicable law of a NAS PI Claimant to respond fully to lawful discovery in any underlying civil action regarding his or her submission of factual information to the PI Trust for the purpose of obtaining compensation for opioid-related injuries from the Trust.

(d) **Secure Destruction Upon Termination.** As part of the process by which the PI Trust's activities are wound-down in connection with termination of the PI Trust, and once the Trustee has been determined that there is no legitimate reason to retain NAS PI Claims records submitted by NAS PI Claimants, the PI Trust shall securely destroy all records containing personal information about NAS PI Claimants or other individuals identified in the claims records. The destruction of the records shall comply with Delaware law and any applicable federal laws that may apply to the information contained within the records, such that any personal or individual-identifying information is rendered unreadable, undecipherable, and inaccessible. Following such destruction, the Trustee shall file a certification with the Bankruptcy Court attesting to the PI Trust's compliance with this provision.

ARTICLE 7

PROCEDURES FOR NAS PI CLAIMANTS WHO OPT TO LIQUIDATE THEIR NAS PI CLAIMS IN THE TORT SYSTEM

7.1 Option to Elect to Liquidate a NAS PI Claim in the Tort System.

(a) A NAS PI Claimant may elect to liquidate his or her NAS PI Claim by commencing a lawsuit against the Trust in the tort system subject to the following terms.

(b) By electing to liquidate a NAS PI Claim in the tort system, a NAS PI Claimant forfeits any right to have its NAS PI Claim liquidated under Articles 4 through 5 of these NAS PI TDP, and instead shall have the right to liquidate the NAS PI Claim exclusively in the tort system. This option is available only for claims that meet the definition of “NAS Claim” under the Plan.

(c) The adjudication of an NAS PI Claim in the tort system shall be deemed to be an adjudication of that NAS PI Claim and any associated NAS PI Claims of the NAS PI Claimant regarding the same injuries that are the subject of his or her NAS PI Claim. Any Distribution from the PI Trust on a Final Judgment (as defined below) in respect of such NAS PI Claim, if any, shall be deemed to be a Distribution in satisfaction and conclusive resolution of such NAS PI Claim and such associated NAS PI Claims.

7.2 Process to File Suit in the Tort System.

(a) A NAS PI Claimant may elect to liquidate a NAS PI Claim in the tort system rather than under these NAS PI TDP by checking the box so indicating on the Claim Form, which must be timely filed with the PI Trust in accordance with Section 4.2(a) above.⁶

(b) If the NAS PI Claimant makes such election, then the NAS PI Claimant may file a lawsuit regarding only its NAS PI Claim (and no other claims) against only the PI Trust (and including no other parties as defendants) solely in the United States District Court for the District of Delaware (“**Delaware District Court**”),⁷ unless such court shall order pursuant to 28 U.S.C. § 157(b)(5) that such suit may be tried in the United States District Court (other than the Delaware District Court) for the district in which the NAS PI Claim arose.

(c) Any such lawsuit must be filed by the NAS PI Claimant in an individual capacity and not as a member or representative of a class, and no such lawsuit may be consolidated with the lawsuit of any other plaintiff by, or on the motion of, any plaintiff.⁸

⁶ The filing of a Claim Form indicating that a NAS PI Claimant has elected to liquidate his or her NAS PI Claim in the tort system shall have no effect on any federal or state statute of limitations or repose applicable to the claims asserted by such NAS PI Claimant’s action.

⁷ The Debtors shall seek an order from the Delaware District Court requiring that lawsuits filed by Holders of NAS PI Claims who elect, subject to the terms hereof, to liquidate their NAS PI Claims by commencing separate lawsuits in the tort system be filed and tried solely in the Delaware District Court pursuant to 28 U.S.C. § 157(b)(5).

⁸ The Trustee shall be empowered (i) to bring one or more consolidated actions against multiple Holders of NAS PI Claims who elect, subject to the terms hereof, to liquidate their NAS PI Claims by commencing separate lawsuits in the tort system and (ii) to seek to consolidate multiple lawsuits commenced by individual Holders of NAS PI Claims who elect, subject to the terms hereof, to liquidate their NAS PI Claims by commencing separate lawsuits in the tort system.

(d) All defenses (including, with respect to the PI Trust, all defenses which could have been asserted by the Debtors) shall be available to both sides at trial.⁹

(e) If a NAS PI Claimant obtains a judgment on his/her NAS PI Claim in the tort system and such judgment becomes a final order (a “**Final Judgment**”), such Final Judgment shall be deemed Allowed for purposes under the Plan and shall be payable by the Trust, subject to the below provisions on limitation on damages, the NAS Recovery Percentage, the Maximum Value, deductions as set forth below, and the resolution of healthcare liens.

7.3 Limitation on Damages and Attorneys’ Fees. Notwithstanding their availability in the tort system, and except as provided below for claims asserted under the law of a Foreclosed Jurisdiction, no multiple, exemplary, statutory enhanced and/or punitive damages (i.e., damages other than compensatory damages), and no interest, attorneys’ fees or costs (including statutory attorneys’ fees and costs) shall be payable, with respect to any NAS PI Claim litigated against the PI Trust in the tort system. For purposes of these TDP, a “**Foreclosed Jurisdiction**” shall mean a jurisdiction that describes a claim for compensatory damages under these TDP as a claim for “exemplary” or “punitive” damages, thereby foreclosing a claimant from a remedy or compensation under these TDP if the law for that jurisdiction were to be applied hereunder. In the event a NAS PI Claim is made under these TDP for compensatory damages that would otherwise satisfy the criteria for payment under these TDP, but Claimant’s Jurisdiction is a Foreclosed Jurisdiction, the claimant may elect the Commonwealth of Pennsylvania as the NAS PI Claimant’s jurisdiction, and such NAS PI Claimant’s damages shall be determined pursuant to the statutory and common laws of the Commonwealth of Pennsylvania without regard to its choice of law principles. The choice of law provision in this Section 7.3 applicable to any NAS PI Claim with respect to which, but for this choice of law provision, the applicable law of the NAS PI Claimant’s jurisdiction is determined to be the law of a Foreclosed Jurisdiction, shall only govern the rights between the PI Trust and the NAS PI Claimant including, but not limited to, suits in the tort system pursuant to this Article 7.

7.4 Maximum Value.

(a) Payment on a Final Judgment for a NAS PI Claim shall not exceed \$6,000 (the “**Maximum Value**”), which is estimated to be three times the maximum value that will be distributed under the NAS PI TDP for a given NAS PI Claim.

7.5 NAS Recovery Percentage.

(a) A Final Judgment on a NAS PI Claim, minus any multiple, exemplary, statutory enhanced and/or punitive damages (i.e., damages other than compensatory damages), interest, attorneys’ fees or costs (including statutory attorneys’ fees and costs) that have been awarded as part of such Final Judgment, shall be subject to reduction by the same percentage that NAS PI Claims liquidated under these NAS PI TDP are reduced prior to payment. In other words, a NAS PI Claimant who elects to liquidate his or her NAS PI Claim in the tort system shall not be entitled to receive more than his or her pro-rata share

⁹ Among other things, the PI Trust shall be empowered to assert that the claim that is the subject of a NAS PI Claimant’s lawsuit is not a “NAS PI Claim” within the meaning of the Plan.

of the value available for distribution to all NAS PI Claims entitled to a recovery pursuant to these NAS PI TDP.

(b) Based upon the statistical sampling and modeling performed by financial analysts and subject-matter experts, review of judgments obtained in lawsuits, settlement history, and collaborative discussions with stakeholders, the estimated awards for NAS PI Claims liquidated under these NAS PI TDP represent an estimated pro-rata percentage recovery by NAS PI Claimants holding Allowed NAS PI Claims of approximately 1/2% (such pro-rata percentage recovery as may be altered over time, the “**NAS Recovery Percentage**”). Accordingly, the initial NAS Recovery Percentage is 1/2%.

(c) No holder of a NAS PI Claim who elects to liquidate his or her NAS PI Claim in the tort system shall receive a payment that exceeds the liquidated value of his or her NAS PI Claim multiplied by the NAS Recovery Percentage in effect at the time of payment (such value so reduced, the “**NAS Percentage-Reduced Claim**”); provided, however, that if there is a reduction in the NAS Recovery Percentage, the Trustee, in his or her sole discretion, may cause the PI Trust NAS Fund to pay a NAS PI Claim based on the NAS Recovery Percentage that was in effect prior to the reduction if the judgment in respect of such NAS PI Claim became a Final Judgment prior to the date the Trustee proposes the new NAS Recovery Percentage to the NAS Representative and the FCR, and the processing of such NAS PI Claim was unreasonably delayed due to circumstances beyond the control of the NAS PI Claimant or the NAS PI Claimant’s counsel (as applicable).

7.6 Adjustment of the NAS Recovery Percentage.

(a) The NAS Recovery Percentage shall be subject to change if the Trustee, with the consent of the FCR, determines that an adjustment is required. No less frequently than once every three (3) years, commencing with the date that is three (3) years after the Effective Date of the Plan, the Trustee shall reconsider the then-applicable NAS Recovery Percentage to assure that it is based on accurate, current information and may, after such reconsideration, change the NAS Recovery Percentage if necessary with the consent of the NAS Representative. The Trustee shall reconsider the then-applicable NAS Recovery Percentage at shorter intervals if he or she deems such reconsideration to be appropriate or if requested to do so by the NAS Representative or the FCR. Adjustment of the NAS Recovery Percentage requires the consent of the FCR.

(b) The Trustee shall base his or her determination of the NAS Recovery Percentage on current estimates of the number, types, and values of current and future NAS PI Claims, the value of the assets of the PI Trust NAS Fund available for the payment of Allowed NAS PI Claims pursuant to these NAS PI TDP and amounts due and estimated to become due pursuant to these NAS PI TDP in respect of Final Judgments obtained by NAS PI Claimants who elect to liquidate their NAS PI Claims in the tort system, all anticipated administrative and legal expenses, and any other material matters that are reasonably likely to affect the sufficiency of funds to pay a comparable percentage of (i) full value to all Holders of Allowed NAS PI Claims and (ii) the Maximum Value to NAS PI Claimants who elect to liquidate their NAS PI Claims in the tort system. When making

these determinations, the Trustee shall exercise common sense and flexibly evaluate all relevant factors.

(c) If a redetermination of the NAS Recovery Percentage has been proposed in writing by the Trustee, but such redetermination of the NAS Recovery Percentage has not yet been adopted, a NAS PI Claimant that has obtained a Final Judgment shall receive the lower of the then-current NAS Recovery Percentage and the proposed NAS Recovery Percentage. However, if the proposed NAS Recovery Percentage is the lower amount but is not subsequently adopted, the NAS PI Claimant shall thereafter receive the difference between the lower proposed amount and the higher current amount. Conversely, if the proposed NAS Recovery Percentage is the higher amount and subsequent adopted, the NAS PI Claimant who has obtained a Final Judgment shall thereafter receive the difference between the lower current amount and the higher adopted amount.

(d) At least thirty (30) days prior to proposing in writing a change in the NAS Recovery Percentage, the Trustee shall post to the Trust Website a notice indicating the Trustee is reconsidering the NAS Recovery Percentage.

(e) If the Trustee, with the consent of the FCR, makes a determination to increase the NAS Recovery Percentage due to a material change in estimates of the future assets and/or liabilities of the Trust, the PI Trust shall make supplemental payments to all NAS PI Claimants who obtained previously a Final Judgment and received payments based on a lower NAS Recovery Percentage. The amount of any such supplemental payment shall be the liquidated value of the NAS PI Claim in question multiplied by the newly-adjusted NAS Recovery Percentage, less all amounts paid previously to the NAS PI Claimant with respect to such NAS PI Claim.

(f) The Trust's obligation to make a supplemental payment to a NAS PI Claimant shall be suspended in the event the payment in question would be less than \$100.00, and the amount of the suspended payment shall be added to the amount of any prior supplemental payment/payments that was/were also suspended because it/they would have been less than \$100.00. However, the Trust's obligation shall resume, and the PI Trust shall pay any such aggregate supplemental payments due to the NAS PI Claimant that obtained a Final Judgment at such time that the total exceeds \$100.00.

7.7 Payment of Judgments for Money Damages.

(a) A NAS PI Claimant who obtains a Final Judgment shall be entitled to receive from the PI Trust in full and final satisfaction of that Final Judgment, a gross amount (subject to deductions set forth next) equal to the *lesser* of (i) the Percentage-Reduced Claim and (ii) the Maximum Value (such less amount, the "NAS Gross Amount").

(b) A NAS PI Claimant's NAS Gross Amount will be a gross number before deductions for the common benefit fund in accordance with 4.4(e) above.

(c) The resulting net amount shall be paid to the NAS PI Claimant in the form of an initial payment not to exceed \$1,000 and five (5) additional equal installments in years six (6) through ten (10) following the year of the initial payment; subject, however, to the Maximum Annual Payment and prior satisfaction of any outstanding liens in accordance with Section 7.8.

(d) If and when a claimant obtains a judgment in the tort system, the claim shall be placed in the FIFO Payment Queue based on the date on which the judgment became final. In no event shall interest be paid in respect of any judgment obtained in the tort system.

(e) None of the Percentage-Reduced Claim, the Maximum Value, the Gross Amount, the deductions therefrom, or the payment schedule is subject to any appeal or reconsideration.

7.8 Resolution of Health Care Liens. The PI Trust shall not issue any payment in respect of a Final Judgment until the PI Trust has received proof that any private or governmental health care liens or similar claims against such Final Judgment have been satisfied or will be satisfied out of the recovery.

7.9 Special Procedures for Minors and Heirs. The special procedures set forth in article 8 of these NAS PI TDP shall apply to NAS PI Claimants who are minors under applicable law and elect, subject to the terms hereof, to liquidate their NAS PI Claims by commencing a lawsuit in the tort system. Any person seeking a Distribution from the PI Trust in the capacity of an heir must provide the Heirship Declaration.

ARTICLE 8

DISTRIBUTIONS FOR THE BENEFIT OF MINORS

8.1 Procedures Regarding Distributions to or for the Benefit of Minor Claimants. The following procedures apply to any NAS PI Claimant who is a minor under applicable law (a “**Minor Claimant**”) for so long as the NAS PI Claimant remains a minor under applicable law. These procedures apply regardless of whether the Minor Claimant’s Proxy (as defined below) elects to have the NAS PI Claim liquidated under these NAS PI TDP or to pursue the claim in the tort system.

8.2 Actions by Proxy of Minor Claimant.

(a) A Minor Claimant’s custodial parent, his/her legal guardian under applicable law (a “**Guardian**”), or an adult providing custody and care to the minor (any of the foregoing acting on behalf of the Minor Claimant, the “**Proxy**”) is authorized to make submissions on behalf of the Minor Claimant under the NAS PI TDP, subject to Section 8.2(b) below.

(b) The Proxy shall be responsible for submitting, on behalf of such Minor Claimant, all required forms under the NAS PI TDP, including the Claim Form, as well as any

evidence required by the PI Trust to support the Claim Form, and any other documentation required or requested pursuant to the NAS PI TDP.

(c) The Proxy is authorized to take, on behalf of a Minor Claimant, all actions under the NAS PI TDP that the Minor Claimant would be authorized to take if such Minor Claimant were an adult, other than receiving distributions from the PI Trust (unless so authorized by Section 8.6 below). These actions include, where permitted, making an opt-out or, if the Minor Claimant is a NAS PI Claimant, making a payment election or requesting an appeal pursuant to the NAS PI TDP.

8.3 Establishing Proxy of a Minor Claimant.

(a) Any purported Proxy making a submission to the PI Trust on behalf of a Minor Claimant shall include along with such submission documentation of his/her authority to act on behalf of the Minor Claimant, consisting of the following:

- (i) If the purported Proxy is the Guardian of the Minor Claimant, then the court order appointing that Proxy as Guardian, or other documents reasonably acceptable to the PI Trust as sufficient under applicable law to evidence the guardianship.
- (ii) If the purported Proxy is the custodial parent of the Minor Claimant, then a sworn statement that such Proxy is the custodial parent of the Minor Claimant.
- (iii) If the purported Proxy is neither the Guardian nor custodial parent of the Minor Claimant, then a statement under penalty of perjury by the purported Proxy that he/she is providing custody and care to the Minor Claimant, stating for how long he/she has been providing such care and custody, explaining his/her relationship to the Minor Claimant and the circumstances around the provision of care and custody, as well as a statement and/or records from one or more of the following in support of his/her statement under penalty of perjury:
 - (A) Minor Claimant's school;
 - (B) Purported Proxy's landlord or property manager;
 - (C) Minor Claimant's health provider;
 - (D) Minor Claimant's child care provider;
 - (E) Purported Proxy's placement agency;
 - (F) Governmental social services agency;
 - (G) Indian tribe officials; or
 - (H) Purported Proxy's Employer.

(b) Whether the purported Proxy is a Guardian, custodial parent, or neither, the PI Trust may require additional corroborating evidence at his discretion, including in the event that instructions are received from more than one purported Proxy for the same Minor Claimant.

8.4 Distributions to Minor Claimants.

(a) When the PI Trust has determined the final distributable amount on a Minor Claimant's claim, it will send notice of such final amount to the Minor Claimant's Proxy and counsel (if known). Such notice will include a letter inviting the Proxy to discuss how the distributable amount was determined, and the PI Trust will take reasonable steps to ensure that the Proxy understands how such amount was determined.

(b) Any distributions owing to a Minor Claimant that are ready for issuance by the PI Trust at a time when the Minor Claimant is still a minor under applicable law shall be (i) used to pay the individual attorneys' fees of the Minor Claimant pursuant to Section 8.5 below and (ii) with respect to the remainder, paid into an interest-bearing sub-fund of the PI Trust (the "**Minor Claimants Account**"), held there for the sole benefit of the Minor Claimant, and invested in a U.S. governmental money-market fund until such funds are distributed pursuant to Section 8.6 below or until the Minor Claimant becomes an adult under applicable law (the "**Adult Distribution Date**"), at which time the amount then held in such account (including interest earned) shall be paid directly to such NAS PI Claimant.

(c) Pending distributions for all Minor Claimants may be held in the same sub-fund.

8.5 Payments of attorneys' fees.

(a) Within a reasonable period following receipt of notice of the final distributable amount on Minor Claimant's NAS PI Claim, and using forms to be provided by the Trust, the Minor Claimant's counsel shall submit to the Trust, with a copy to the Proxy, a request for payment of legal fees and expenses from the Minor's recovery.

(b) It is the Minor Claimant's attorney's duty to comply with all ethical and legal rules respecting such legal fees and expenses, and the PI Trust is permitted to rely upon such representation in issuing payments in respect of such fees and expenses.

(c) Absent objection from the Proxy with respect to such asserted fees and expenses, the PI Trust shall remit payment to the Minor Claimant's attorney in accordance with the latter's request.

8.6 Early Distributions.

(a) Funds held in the Minor Claimants' Account for a Minor Claimant may be released prior to the Adult Distribution Date only pursuant to (i) an order of a U.S. court of general jurisdiction in the Minor Claimant's state of residence, or (ii) an order entered by the U.S. Bankruptcy Court for the District of Delaware.

(b) Notwithstanding the foregoing, a Proxy who has established to the satisfaction of the Trust that they are the custodial parent or Guardian of the Minor Claimant may elect that up to half of the net award to the Minor Claimant be released upon receipt by the Trust of a statement under penalty of perjury by the Proxy attesting to the following: (i) that the Proxy is financially responsible for the Minor Claimant's welfare, (ii) that all funds received by the Proxy from the Early Distribution will be used for the direct benefit and welfare of the Minor Claimant, and (iii) that the Proxy has agreed to account for and demonstrate, if requested by a court of a law, government official or the Minor Claimant, that all funds received by the Proxy have been used for the direct benefit and welfare of the Minor Claimant, or the amount of such funds in the possession of the Proxy which have yet to be expended for such purpose.

(c) In addition, the Trust shall be permitted to release the entire net settlement where the Minor Claimant and Proxy both reside in a state or other jurisdiction that legislatively permits the unrestricted distribution of minor settlements under the monetary threshold of the net award to be received by Minor Claimant, and where the Proxy executes a statement under penalty of perjury as specified in the preceding sentence.

(d) The Trust shall have no duty to monitor the use of funds released as Early Distributions.

ARTICLE 9

APPEALS

9.1 Appeal Process. If an NAS PI Claimant is dissatisfied with any determination made by the Trust with respect to his or her NAS PI Claim, (s)he can appeal to the Trust within fourteen (14) days of receiving notice of such determination by submitting a written document clearly marked as "Appeal to Claims Administrator." In that document, the NAS PI Claimant should identify the determination with which the NAS PI Claimant disagrees and state the reasons for the disagreement. The NAS PI Claimant may submit any additional documentation (s)he wishes to have considered. Only one appeal is permitted per Claim Form.

9.2 Appeal Review. The Trust shall conduct a *de novo* review and promptly issue a ruling in writing to the NAS PI Claimant and/or his/her counsel, as applicable. In the event that the Trust determines that the records submitted in support of the NAS PI Claimant's claim are unreliable, the Trust shall issue a notification of status letter advising the NAS PI Claimant of such determination and identifying the particular records or statements that are deemed unreliable. In evaluating such appeal, the Trust shall not change the NAS PI TDP allowance criteria.

9.3 Limitation on Appeals. NAS PI Claimants shall have no other appeal rights beyond those set forth in this Article 9. Determinations made by the Trust in the appeals process pursuant to this Article 9 shall be final and binding and are not subject to further appeal in any forum.

MNK NAS PI TDP EXHIBIT A

**SAMPLE CLAIM FORM FOR
NAS PI TRUST DISTRIBUTION PROCEDURES**

This proof of claim form (“**Claim Form**”) must be completed by each NAS PI Claimant seeking an Award from the Mallinckrodt Opioid NAS Personal Injury Trust (the “**PI Trust**”) on a NAS PI Claim.¹⁰

FAILURE TO TIMELY SUBMIT THIS CLAIM FORM AS PROVIDED IN THE NAS PI TDP MAY CAUSE THE NAS PI CLAIM TO BE DEEMED DISALLOWED UNDER THE NAS PI TDP. **To be timely filed, the Claim Form must be submitted by no later than the date that is three years from the Effective Date.**¹¹ Although that is the latest a Claim Form may be submitted to the Trust, a NAS PI Claimant may benefit from submitting the Claim Form earlier, because the Trust may issue installments or partial distributions to Allowed NAS Claims prior to that date.

Instructions:

If you represent the interests of an NAS Child and are seeking to recover money from the Mallinckrodt Opioid Personal Injury Trust (“**Trust**”) on account of that NAS Child’s NAS PI Claim, you must complete this Claim Form (“**Claim Form**”) and return it to MNK PI Trust, 501 Riverchase Parkway East, Suite 100, Hoover, AL 35244. If you do not complete the Claim Form, you will NOT qualify to receive funds on behalf of the child you represent.

If you believe that the NAS Child you represent holds multiple NAS PI Claims against the Debtor on account of multiple injuries, then fill out only one Claim Form. One Claim Form submitted for a NAS PI Claim shall be deemed to be a Claim Form in respect of that NAS PI Claim and also any NAS PI Claims against a Released Person or Shareholder Released Person that are associated with that NAS PI Claim.

If you represent the interests of more than one NAS Child, you must file a Claim Form on behalf of each individual NAS Child. **YOU CANNOT FILE ONE CLAIM FORM ON BEHALF OF MULTIPLE CHILDREN.**

Follow the instructions of each section carefully to ensure that your Claim Form is submitted correctly. Except as otherwise indicated, all words shall be given their ordinary, dictionary meaning. Submitting this Claim Form does not guarantee that you will receive payment from the PI Trust. Whether you will receive payment depends on whether you provide the required submissions, as set forth in the NAS PI TDP and whether your claim meets the eligibility requirements set forth in the NAS PI TDP.

¹⁰ Capitalized terms used but not defined herein have the meanings ascribed to them in the Mallinckrodt Opioid Personal Injury NAS Trust Distribution Procedures (“**NAS PI TDP**”) or, if not defined therein, then the meanings ascribed to them in the Plan.

¹¹ If a NAS PI Claimant checks the box on the Claim Form indicating its election to liquidate its NAS PI Claim in the tort system rather than under the liquidation procedures of these NAS PI TDP, then such NAS PI Claim will not be liquidated hereunder.

This Claim Form allows you to choose to “opt out” of the streamlined, expedited NAS PI TDP liquidation process with respect to any NAS PI Claim against one or more of the Debtors, and instead pursue that NAS PI Claim in the tort system by filing a lawsuit against the PI Trust at your own expense. You may litigate in court only with respect to a NAS PI Claim held against one or more Debtors, and may not litigate other NAS PI Claims. If you select the “opt out” option, you will not be eligible to receive any distribution under the streamlined liquidation procedures of the NAS PI TDP. Furthermore, you will not be allowed to opt back in to the liquidation provisions of the NAS PI TDP if your lawsuit is unsuccessful in the tort system. In other words, if you lose your lawsuit, you cannot return to the NAS PI Trust and ask for money. And importantly, if you do obtain a judgment in a court against the PI Trust, that award will be subject to reduction pursuant to the “opt out” procedures set forth in the NAS PI TDP. A CLAIMANT MAY OPT OUT ONLY BY CHECKING THE “OPT OUT” BOX AND TIMELY SUBMITTING THIS CLAIM FORM. FAILURE TO SUBMIT THIS CLAIM FORM TO THE PI TRUST DOES NOT CONSTITUTE OPTING OUT OF HAVING A NAS PI CLAIM LIQUIDATED UNDER THE NAS PI TDP.

For those who do not “opt out:” If your claim is Allowed by the PI Trust, your claim will be liquidated and paid according to the provisions of the NAS PI TDP. If your claim is Disallowed by the PI Trust, you will not receive a distribution from the PI Trust. All claimants whose NAS PI Claims are Allowed by the PI Trust shall receive an equal distribution from the PI Trust NAS Fund, subject to the deductions described in the NAS PI TDP.

Each NAS PI Claimant is responsible for satisfying any liens that health insurance companies, government entities (including Medicare and Medicaid), or any other third party may have against any Award that may be issued by the PI Trust. By submitting this Claim Form and choosing to liquidate your Claim under the NAS PI TDP, you understand that the PI Trust may enter into a lien resolution program (“LRP”) and, if the NAS PI TDP does enter into a LRP, you are deemed to consent to the LRP and the PI Trust’s release of information provided in connection with your NAS PI Claim as required under the LRP to identify any liens that may be asserted against an Award based on the PI. If any liens are identified against your Award, the PI Trust may reduce your Award by the amount required to satisfy the lien(s).

Instructions for Submission: You may submit this completed Claim Form online at MNKPITRUST.COM or by mailing it to MNK PI Trust, 501 Riverchase Parkway East, Suite 100, Hoover, AL 35244

PART ONE: PERSONAL INFORMATION OF NAS PI CLAIMANT AND HIS/HER REPRESENTATIVE

(All Claimants must complete this Part)

Section 1.A: Fill out the information for the NAS Child below:

NAS Child's Name:

NAS Child's Date of Birth:

NAS Child's Address:

NAS Child's Social Security Number:

Section 1.B: Fill out your own information below:

Your Name:

Your Date of Birth:

Your Address:

Your Social Security Number:

Your Phone Number:

State whether you are the natural parent, legal guardian, or other custodian of the NAS Child:

PART TWO: "OPT OUT" OF THE NAS PI TDP LIQUIDATION PROCEDURES

(Complete this part only if you elect to "Opt Out" of the NAS PI TDP liquidation procedures and file a lawsuit to liquidate your claim in the tort system. If you choose to have your claim evaluated under the NAS PI TDP liquidation procedures, skip this Part Two).

If you would like to forfeit all rights to have the NAS PI Claimant's NAS PI Claims liquidated under the NAS PI TDP and instead to pursue the NAS PI Claim by filing a lawsuit against the PI Trust in court at your own expense, check the following box.

Mark the following box **only if you elect to "opt out" of the NAS PI TDP liquidation procedures and instead pursue your NAS PI Claim in civil court through the tort system by filing a lawsuit in court at your own expense:**

_____ I elect to Opt-Out of the NAS PI TDP liquidation procedures and pursue my NAS PI Claim by filing a lawsuit against the PI Trust.

Holders of NAS PI Claims who elect to “Opt Out” of the NAS PI TDP must complete only Parts 1, 2 and 5 of this Claim Form.

PART THREE: MEDICAL PROVIDER INFORMATION
(If you selected “Opt Out,” then skip this Part Three.)

Section 3.A: This section concerns licensed medical providers who have diagnosed the NAS Child with any medical, physical, cognitive or emotional conditions resulting from his/her intrauterine exposure to opioids or opioid replacement or treatment medication(s). The diagnoses may include, but are not limited to, the condition known as neonatal abstinence syndrome (“NAS”). Fill out and provide the following information, if known:

Name of Licensed Medical Provider	Address	City	State	Zip	Date of Diagnosis

Section 3.B: Even if you do not know the information sought in Section 3.A., **please include with your submission of this Claim Form Competent Evidence that a licensed medical provider has diagnosed the NAS PI Claimant with any medical, physical, cognitive or emotional condition resulting from the Claimant’s intrauterine exposure to opioids or opioid replacement or treatment medication(s).** The diagnoses may include, but are not limited to, the condition known as neonatal abstinence syndrome (“NAS”). The diagnosis can be made by any medical professional, specifically including physicians, nurses, physician assistants, mental health counselors or therapists, or professionals at a rehabilitation center. Evidence can include, among other things, medical records evidencing that the NAS Child had a NAS diagnosis, post-natal treatment for symptoms caused by opioid exposure, symptoms of post-natal withdrawal from opioids, medical scoring for NAS or NOWS which is positive or indicates fetal opioid exposure, a positive toxicology screen of the birth mother or infant for opioids or opioid-weaning drugs, or a maternal diagnosis of opioid use disorder by the birth mother.

Section 3.C.: Was the NAS Child born in a medical facility? If so:

Name of the Facility where the NAS Child was born:

Location (city and state) where the NAS Child was born:

PART FOUR: MEDICAL LIENS
(If you selected “Opt Out,” skip this Part Four).

Section 4.A: Did any insurance company pay for medical treatment for the NAS Child’s opioid-related injuries?

Yes: No:

Section 4.B: In the last 20 years, was the NAS Child user eligible for coverage by any of the following, or did any of the following actually pay for his/her opioid-related health costs? Respond by writing “Yes” or “No” next to each insurance provider name, and provide the requested information as to each. If any insurance carrier who provided coverage to the opioid user is not identified, please fill in that carrier’s information at the bottom of the chart.

Type of Insurance:	Yes/No	Street Address:	Phone Number	Policy Number (if any)	Policy Holder	Dates of Coverage
Medicare						
Medicaid						
Tricare						
VA						
Champus						
Private (name below:						

PART FIVE: SIGNATURE (You must complete this Part Five regardless of your elections above)

Please fill out and sign this section to complete this Claim Form.

NAS Child’s Name:

NAS Child’s Email (if any):

NAS Child’s Phone Number (if any):

Your Name:

Your Email:

Your Phone Number:

I am including the evidence requested in Part 3.B above in my submission of this form: _____.

I declare, under penalty of perjury, that the representations made and the information provided on this Claim Form are true, correct, and complete to the best of my knowledge.

Signature of NAS PI Claimant: or individual acting on behalf of the NAS PI Claimant:

Print name: _____ Date: (mm/dd/yyyy) _____

MNK NAS PI TDP EXHIBIT B

**[SAMPLE]
HIPAA RELEASE FORM FOR
NAS PI TRUST DISTRIBUTION PROCEDURES**

AUTHORIZATION TO DISCLOSE HEALTH INFORMATION

Claimant Name:

Date:

Date of Birth:

Soc. Sec. No.

1. The following individuals or organizations are authorized to disclose my health records to the parties specified below in section #4:

(Note: Please list the names of your medical care providers and your health insurance providers that may have records relevant to the resolution of your NAS PI Claim. If you are unsure of the exact legal name of your medical providers and health insurance providers, you can leave this blank, and we will complete it for you with the understanding that you authorize all relevant parties).

2. The type and amount of information to be used or discloses is as follows:

The entire record, including but not limited to: any and all medical records, mental health records, psychological records, psychiatric records, problem lists, medication lists, lists of allergies, immunization records, history and physicals, discharge summaries, laboratory results, x-ray and imaging reports, medical images of any kind, video tapes, photographs, consultation reports, correspondence, itemized invoices and billing information, and information pertaining to Medicaid or Medicare eligibility and all payments made by those agencies, for the following dates:

Dates of Services - From: _____ To: _____

(Note: List the date range for which the medical providers and insurance companies above may have records relevant to the resolution of your NAS PI Claim. If you are unsure of the exact dates, then leave this blank, and we will complete this section for you with the understanding that you authorize all relevant date ranges).

3. I understand that the information in my health records may include information relating to sexually transmitted disease, acquired immunodeficiency syndrome (AIDS), or human

immunodeficiency virus (HIV). It may also include information about behavioral or mental health services, as well as treatment for alcohol and drug abuse.

4. The health information may be disclosed to and used by the following individual and/or organization:

[fill in name of entity]

5. I understand I have the right to revoke this authorization at any time. I understand if I revoke this authorization, I must do so in writing and present my written revocation to the health information management department. I understand the revocation will not apply to information that has already been released in response to this authorization. I understand the revocation will not apply to my insurance company when the law provides my insurer with the right to contest a claim under my policy. Unless otherwise revoked, this authorization will expire 10 years after the date that I sign it.
6. I understand that authorizing the disclosure of this health information is voluntary. I can refuse to sign this authorization and forego a recovery under the Mallinckrodt Opioid NAS Personal Injury Trust Distribution Procedures. I understand that no organization may condition treatment, payment, enrollment, or eligibility for benefits on my signing of this authorization. I understand I may inspect or copy the information to be used or disclosed, as provided in CFR 1634.524. I understand any disclosure of information carries with it the potential for an unauthorized re-disclosure and the information may not be protected by federal confidentiality rules or HIPAA. If I have questions about disclosure of my health information, I can contact the parties listed above in section #4.

Patient or Legal Representative

Date

Relationship to Patient (If signed by Legal Representative)

MNK NAS PI TDP EXHIBIT C

[SAMPLE]

**HEIRSHIP DECLARATIONS FOR
MALLINCKRODT OPIOID NAS PI TRUST DISTRIBUTION PROCEDURES**

SD-1	SWORN DECLARATION: SIGNATORY IS EXECUTOR UNDER DECEDENT’S LAST WILL AND TESTAMENT
<p>You are required to complete this declaration if you hold a NAS PI Claim¹² (and thus are a “NAS PI Claimant”) regarding the death of another person (the “Decedent”), and you have not been appointed with the authority to act on behalf of the Decedent because no probate or estate proceeding has been commenced, but you have been named as executor or executrix (or comparable position under applicable state law) under the Last will and Testament of the Decedent.</p>	

I. Decedent Information			
Name:	First Name	Middle Initial	Last Name
Social Security Number:		Date of Death:	
Residence/Legal Domicile Address at Time of Death	Street		
	City	State	Zip Code

II. NAS PI Claimant Information			
Your Name	First Name	Middle Initial	Last Name
Your Social Security Number			
Your Address	Street		
	City	State	Zip Code
Your Relationship to Decedent			
Basis of Your Authority to Act for the Decedent			
List here and attach copies of all document(s) evidencing the basis for your authority	1. Last Will and Testament of _____, dated _____. 2. _____		

¹² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Plan.

III. Heirs and Beneficiaries of Decedent (Attach additional sheets if needed)			
Use the space below to identify the name and address of all persons who may have a legal right to share in any settlement payment on behalf of the claim of the Decedent. Also state if and how you notified these persons of the settlement, or the reason they cannot be notified.			
	Name:	Information:	
1.		Address	
		Relationship to Decedent	
		Notified of Settlement?	<input type="checkbox"/> Yes. How notified: <input type="checkbox"/> No. Why not notified:
2.		Address	
		Relationship to Decedent	
		Notified of Settlement?	<input type="checkbox"/> Yes. How notified: <input type="checkbox"/> No. Why not notified:
3.		Address	
		Relationship to Decedent	
		Notified of Settlement?	<input type="checkbox"/> Yes. How notified: <input type="checkbox"/> No. Why not notified:
4.		Address	
		Relationship to Decedent	
		Notified of Settlement?	<input type="checkbox"/> Yes. How notified: <input type="checkbox"/> No. Why not notified:
5.		Address	
		Relationship to Decedent	
		Notified of Settlement?	<input type="checkbox"/> Yes. How notified: <input type="checkbox"/> No. Why not notified:

IV. NAS PI CLAIMANT CERTIFICATION
<p>This Sworn Declaration is an official document for submission to the PI Trust. By signing this Sworn Declaration, I certify and declare under penalty of perjury pursuant to 28 U.S.C. §1746 that:</p> <p>(a) I am seeking authority to act on behalf of the Decedent and his or her estate, heirs, and beneficiaries in connection with the NAS PI TDP, including with respect to the submission of forms and supporting evidence and the receipt of payment for any such awards.</p> <p>(b) I will abide by all substantive laws of the Decedent's last state of domicile concerning the compromise and distribution of any monetary award to the appropriate heirs or other beneficiaries and any other parties with any right to receive any portion of any payments.</p> <p>(c) No one else has been appointed the personal representative, executor, administrator, or other position with the authority to act on behalf of the Decedent and his or her estate.</p> <p>(d) The copy of the Last Will and Testament provided by me is the Last Will and Testament of the Decedent.</p>

(e) No application or proceeding has been filed in state or other court to administer the estate of the Decedent or to appoint an executor or administrator because state law does not require it.

(f) I will notify the PI Trust immediately if my authority to act is curtailed, surrendered, withdrawn, or terminated.

(g) I am not aware of any objections to my appointment and service as the NAS PI Claimant on behalf of the Decedent and his or her estate, heirs, and beneficiaries.

(h) No person notified under Section III objects to my serving as the NAS PI Claimant and taking such steps as required by the NAS PI TDP to resolve all claims related to the Decedent's prescription and/or use of Mallinckrodt opioids. The persons named in Section III are all of the persons who may have a legal right to share in any settlement payment issued in respect of the injuries of the Decedent.

(g) I will comply with any and all provisions of the state law regarding the compromise and distribution of the proceeds of the settlement of a survival or wrongful death claim to the appropriate heirs or other beneficiaries and any other parties with any right to receive any portion of any payments.

(h) I will indemnify and hold harmless the PI Trust and its agents and representatives, from any and all claims, demands, or expenses of any kind arising out distributions from the PI Trust on account of injuries of the Decedent.

The information I have provided in this Declaration is true and correct. I understand that the PI Trust and Court will rely on this Declaration, and false statements or claims made in connection with this Declaration may result in fines, imprisonment, and/or any other remedy available by law.

V. NAS PI Claimant Signature

Signature:		Date:	
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SD-2	SWORN DECLARATION: DECEDENT DID NOT LEAVE A LAST WILL AND TESTAMENT
<p>You are required to complete this declaration if you hold a NAS PI Claim¹³ (and thus are a “NAS PI Claimant”) regarding the opioid-related death of another person (the “Decedent”), and you have not been appointed with the authority to act on behalf of the Decedent because the Decedent Claimant died without a Will and no probate or estate proceeding has been opened.</p>	

I. Decedent Information			
Name:	First Name	Middle Initial	Last Name
Social Security Number:		Date of Death:	
Residence/Legal Domicile Address at Time of Death	Street		
	City	State	Zip Code

II. NAS PI Claimant Information			
Your Name	First Name	Middle Initial	Last Name
Your Social Security Number			
Your Address	Street		
	City	State	Zip Code
Your Relationship to Decedent			
Basis of Your Authority to Act for the Decedent			
List here and attach copies of all document(s) evidencing the basis for your authority	<ol style="list-style-type: none"> 1. A copy of the intestate statute of the state or domicile of the Deceased Claimant at the time of his or her death. 2. 		

¹³ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Plan.

III. Heirs and Beneficiaries of Decedent (Attach additional sheets if needed)		
Use the space below to identify the name and address of all persons who may have a legal right to share in any settlement payment on behalf of the claim of the Decedent. Also state if and how you notified these persons of the settlement, or the reason they cannot be notified.		
	Name:	Information:
1.		Address
		Relationship to Decedent
		Notified of Settlement? <input type="checkbox"/> Yes. How notified: <input type="checkbox"/> No. Why not notified:
2.		Address
		Relationship to Decedent
		Notified of Settlement? <input type="checkbox"/> Yes. How notified: <input type="checkbox"/> No. Why not notified:
3.		Address
		Relationship to Decedent
		Notified of Settlement? <input type="checkbox"/> Yes. How notified: <input type="checkbox"/> No. Why not notified:
4.		Address
		Relationship to Decedent
		Notified of Settlement? <input type="checkbox"/> Yes. How notified: <input type="checkbox"/> No. Why not notified:
5.		Address
		Relationship to Decedent
		Notified of Settlement? <input type="checkbox"/> Yes. How notified: <input type="checkbox"/> No. Why not notified:

IV. NAS PI CLAIMANT CERTIFICATION
This Sworn Declaration is an official document for submission to the PI Trust. By signing this Sworn Declaration, I certify and declare under penalty of perjury pursuant to 28 U.S.C. §1746 that:

(a) I am seeking authority to act on behalf of the Decedent and his or her estate, heirs, and beneficiaries in connection with the NAS PI TDP, including with respect to the submission of forms and supporting evidence and the receipt of payment for any such awards.

(b) I will abide by all substantive laws of the Decedent's last state of domicile concerning the compromise and distribution of any monetary award to the appropriate heirs or other beneficiaries and any other parties with any right to receive any portion of any payments.

(c) No one else has been appointed the personal representative, executor, administrator, or other position with the authority to act on behalf of the Decedent and his or her estate.

(d) There is no known last will and testament of the Decedent and no application or proceeding has been filed in state or other court to administer the estate of the Decedent or to appoint an executor or administrator.

(e) I will notify the PI Trust immediately if my authority to act is curtailed, surrendered, withdrawn, or terminated.

(f) I am not aware of any objections to my appointment and service as the NAS PI Claimant on behalf of the Decedent and his or her estate, heirs, and beneficiaries.

(g) No person notified under Section III objects to my serving as the NAS PI Claimant and taking such steps as required by the NAS PI TDP to resolve all claims related to the Decedent's prescription and/or use of Mallinckrodt opioids. The persons named in Section III are all of the persons who may have a legal right to share in any settlement payment issued in respect of the injuries of the Decedent.

(h) I will comply with any and all provisions of the state law regarding the compromise and distribution of the proceeds of the settlement of a survival or wrongful death claim to the appropriate heirs or other beneficiaries and any other parties with any right to receive any portion of any payments.

(i) I will indemnify and hold harmless the PI Trust and its agents and representatives, from any and all claims, demands, or expenses of any kind arising out distributions from the PI trust on account of injuries of the Decedent.

The information I have provided in this Declaration is true and correct. I understand that the PI Trust and Court will rely on this Declaration, and false statements or claims made in connection with this Declaration may result in fines, imprisonment, and/or any other remedy available by law.

V. NAS PI Claimant Signature

Signature:		Date:	
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MNK NAS PI TDP EXHIBIT D

**MALLINCKRODT OPIOID PERSONAL INJURY TRUST
NAS PI CLAIM RELEASE**

NOTICE: THIS IS A BINDING DOCUMENT THAT AFFECTS YOUR LEGAL RIGHTS. PLEASE CONSULT YOUR ATTORNEY IN CONNECTION WITH EXECUTING THIS DOCUMENT. IF YOU DO NOT PRESENTLY HAVE AN ATTORNEY, YOU MAY WISH TO CONSIDER CONSULTING ONE.

NAS PI Claimant’s Name: _____

NAS PI Claimant’s Social Security Number: _____

Law Firm (if represented by counsel): _____

Name of NAS PI Claimant’s Representative:

Liquidated Value of Claim: \$ _____ (subject to deductions set forth in the NAS PI TDP)

The Mallinckrodt Opioid Personal Injury Trust (the “**Trust**”), and the undersigned NAS PI Claimant or “**Personal Representative**”¹⁴ (either being referred to herein as “**Releasor**”), agree as follows:

1. Capitalized terms used but not defined herein shall have the meanings assigned to them in the *Fourth Amended Joint Plan Of Reorganization (With Technical Modifications) Of Mallinckrodt plc And Its Debtor Affiliates Under Chapter 11 Of The Bankruptcy Code* (as it may be amended or modified, the “**Plan**”), confirmed by order of the United States Bankruptcy Court for the District of Delaware entered on **March 2, 2022** [Docket No. 6660], or the Mallinckrodt Opioid Personal Injury NAS Trust Distribution Procedures (as may be amended from time to time, the “**NAS PI TDP**”), which are incorporated into this NAS PI Claim Release (“**Release**”) by reference.

2. Releasor has filed a claim against the Trust (the “**Claim**”). The Trust has reviewed the Claim to determine whether it is compensable under the terms of the TDP. The Trust has offered an Award to the NAS PI Claimant for the Claim in the liquidated value set forth above. The Award shall be paid subject to any deductions required as set forth in the NAS PI TDP. Releasor has decided to accept the offer and enter into this Release.

3. The amount of the Award to Releasor under this Release (the “**Payment Amount**”) has been calculated in accordance with the NAS PI TDP. Subject to the payment provisions set forth in the NAS PI TDP, the Trust will mail or electronically transfer to Releasor (or Releasor’s counsel) the Payment Amount. This Release shall be effective upon receipt by Releasor (or Releasor’s counsel) of the Payment Amount.

¹⁴ The “Personal Representative” is the person who under applicable state law or legal documentation has the authority to represent the NAS PI Claimant, the NAS PI Claimant’s estate or the NAS PI Claimant’s heirs.

4. In consideration for the agreements described herein and other good and valuable consideration, Releasor hereby fully releases (i) the Trust, (ii) the current and former Trustee and the Delaware Trustee of the Trust, (iii) the PI Committee of the Trust and the NAS Representative, (iv) the Future Claimants' Representative of the Trust, (v) each of the current and former directors, members, officers, agents, consultants, advisors, employees, attorneys, predecessors, successors and assigns of any of the parties set forth in items (i) through (iv), and (vi) any and all persons or organizations who are entitled to benefit from the injunctions entered pursuant to the Plan (the parties set forth in (i) through (vi) each, a "Releasee" and collectively, "Releasees") from any and all NAS PI Claims, whether such claims are known or unknown, suspected or unsuspected, concealed or hidden, accrued or not accrued. This Release provides a release only with respect to NAS PI Claims (as such term is defined in the Plan) released hereunder, and no other claims Releasor may have against any Releasee are released hereby.

5. Releasor expressly covenants and agrees forever to refrain from bringing any suit or proceeding, at law or in equity, against Releasees with respect to any Opioid Claim released hereby.

6. In the event of a verdict against others, any judgment entered on the verdict that takes into account the status of the Trust as a party legally responsible for a joint tortfeasor who is legally responsible for the NAS PI Claimant's injuries shall be reduced by no more than the total and actual amount paid as consideration under this Release or such lesser amount as allowed by law.

7. The Releasor (1) represents that no judgment debtor has satisfied in full the Releasees' liability with respect to the NAS PI Claimant's NAS PI Claim as the result of a judgment entered in the tort system and (2) upon information and belief, represents that the Releasor has not entered into a release (other than this Release) that discharges or releases the Releasees' liability to the Releasor with respect to the NAS PI Claimant's NAS PI Claim.

8. Releasor agrees that this Release is to be effective not only on behalf of the NAS PI Claimant but also for the NAS PI Claimant's estate, heirs, administrators, executors, personal representatives, beneficiaries, successors and assigns and for any other person or entity asserting any NAS PI Claim based in whole or in part on any NAS injury allegedly suffered by the NAS PI Claimant; provided, however, that this Release does not release NAS Monitoring Opioid Claims or claims (including NAS PI Claims) for opioid-related injuries suffered by the NAS PI Claimant's heirs, administrators, executors, personal representatives, beneficiaries, successors or assigns, or any other person, because of such person's personal use of opioids.

9. Releasor agrees that this is a compromise of disputed claims and that the payment of the consideration for this Release is not to be considered an admission of liability on the part of any person or entity released hereby. It is further understood that this Release is not intended to relinquish any claim Releasees may have against any party or Releasor has against any party that is not a Releasee. The parties further agree that this Release shall not be admissible in any suit or proceeding whatsoever as evidence, except to enforce this Release, nor shall it be an admission of any liability.

10. Releasor, on behalf of the NAS PI Claimant and the NAS PI Claimant's heirs, administrators, executors, personal representatives, beneficiaries, successors and assigns, agrees to indemnify and hold harmless Releasees from any further payment of liabilities, debts, liens, charges, costs and/or expenses of any character (including reasonable attorneys' fees and costs) arising out of any and all opioid-related claims by or on behalf of the NAS PI Claimant and the NAS PI Claimant's heirs, administrators, executors, personal representatives, beneficiaries, successors and assigns up to the full extent of the compensation paid or to be paid by the Trust to Releasor on account of the NAS PI Claim (excluding attorneys' fees and costs); provided, however, that this indemnification and hold harmless obligation shall not apply to claims for opioid-related injuries suffered directly by NAS PI Claimant's

heirs, administrators, executors, personal representatives, beneficiaries, successors or assigns, or any other person, because of such person's (as opposed to NAS PI Claimant's) use of opioids to the extent such claims are not released pursuant to paragraph 8 of this Release.

11. Releasor represents and warrants that all Valid Liens¹⁵, subrogation and reimbursement claims, including any obligations owing or potentially owing under MMSEA¹⁶, relating to benefits paid to or on account of the NAS PI Claimant in connection with, or relating to, the Claim have been resolved or will be resolved from the net proceeds of the settlement payment to the Releasor under this Release or from other funds or proceeds to the extent permitted under applicable lien settlement agreements or under applicable law. Upon request by the Trust, Releasor shall promptly provide the Trust with documentation evidencing Releasor's compliance with the certification in the foregoing sentence. It is further agreed and understood that no Releasee shall have any liability to the Releasor or any other person or entity in connection with such liens or reimbursement claims and that the Releasor will indemnify and hold the Releasees harmless from any and all such alleged liability as provided in the following sentence. The Releasor will indemnify and hold the Releasees harmless, to the extent of the amount of payment hereunder, excluding attorney's fees and costs, from any and all liability arising from subrogation, indemnity or contribution claims related to the NAS PI Claim released herein and from any and all compensation or medical payments due, or claimed to be due, under any applicable law, regulation or contract related to the NAS PI Claim released herein.

12. Releasor acknowledges that the Trust and the Protected Parties are the beneficiaries of the Claimant's certification pursuant to paragraph 11. In addition, the Releasor consents to the Trust's disclosure of information concerning the Claim as necessary for the Trust to comply with any lien resolution program or other obligation of the Trust with respect to liens that may be asserted against an Award based on an Allowed NAS PI Claim. Such disclosure may include providing information about the Claim and payment of the Claim, including (1) the names, contact information, and Social Security numbers or Tax Identification numbers of the Releasor and the NAS PI Claimant; (2) the NAS PI Claimant's NAS or other disease, date of birth, date of death, and dates regarding exposure to opioid products, diagnoses of NAS or other condition, and treatment regarding such NAS or other condition; and (3) any other information needed to satisfy any obligations concerning such liens to the entity or agent charged with responsibility for monitoring, assessing, or receiving reports or payments in connection with such lien, (b) any third party retained by the Trust to assist the Trust in complying with any lien resolution program or reporting obligations, and (c) any person designated as a Protected Party under the Plan and for which the Trust is obligated to act as a reporting agent pursuant to any lien resolution or reporting obligations.

13. It is further agreed and understood that if the Releasor has filed a civil action against the Trust or the Debtor related to an NAS Claim, the Releasor shall dismiss such civil action and obtain the entry of an order of dismissal with prejudice with respect to any NAS PI Claim released herein no later than 30 days after the date hereof.

¹⁵ A "Valid Lien" is a lien that is permitted by applicable law and with respect to which the lien holder has taken all steps necessary under the terms of the document creating the lien and under applicable law to perfect the lien.

¹⁶ "MMSEA" means 42 U.S.C. §1395y *et seq.* and related statutes, rules, regulations, or guidance in connection therewith, or relating thereto, including the Medicare, Medicaid, and SCHIP Extension Act of 2007 (P. L. 110-173), or any other similar statute or regulation, and any related rules, regulations, or guidance issued in connection therewith or relating thereto.

14. This Release contains the entire agreement between the parties and supersedes all prior or contemporaneous, oral or written agreements or understandings relating to the subject matter hereof except, if applicable, for the provisions of the TDP.

15. Releasor agrees that the law of the State of Delaware shall govern the construction of this Release notwithstanding any application of choice of law analysis. Releasor expressly authorizes the Trust to make payment under the terms of this Release to Releasor's counsel (if any) as agent for the Releasor.

16. Releasor further states that he or she is of legal age, with no mental disability of any kind, and is fully and completely competent to execute this Release on his or her own behalf and/or in his or her capacities as specified herein. Releasor further states that he or she knows the contents, as well as the effect, of this Release. Releasor further acknowledges that he or she executed this instrument after consultation with his or her attorney or the opportunity to consult with an attorney of his or her choice.

17. TO ENSURE THE ENFORCEMENT OF THIS RELEASE FULLY IN ACCORDANCE WITH THE TERMS HEREOF, INCLUDING BUT NOT LIMITED TO PARAGRAPH 4 HEREOF, RELEASOR HEREBY WAIVES ALL RIGHTS UNDER CALIFORNIA CIVIL CODE SECTION 1542 AND UNDER ANY OTHER FEDERAL OR STATE LAW OF SIMILAR EFFECT. CALIFORNIA CIVIL CODE SECTION 1542 PROVIDES THAT "A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM OR HER MUST HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR." IF REPRESENTED BY AN ATTORNEY, RELEASOR ACKNOWLEDGES THAT HE OR SHE HAS BEEN ADVISED BY HIS OR HER ATTORNEY(S) CONCERNING, AND IS FAMILIAR WITH, THE EFFECT OF THIS WAIVER. RELEASOR UNDERSTANDS AND ACKNOWLEDGES THAT THIS WAIVER PREVENTS RELEASOR FROM MAKING ANY CLAIM AGAINST RELEASEES FOR ADDITIONAL DAMAGES EXCEPT AS SPECIFICALLY PROVIDED HEREIN. RELEASOR ACKNOWLEDGES THAT HE OR SHE INTENDS THESE CONSEQUENCES.

18. If any provision or part of any provision of this Release is determined to be void and unenforceable by a court of competent jurisdiction, the remainder of this Release shall remain valid and enforceable to the extent that Releasees' purpose for obtaining this Release can be realized.

19. Releasor acknowledges that the Trust's obligation to pay the Releasor is not triggered until the Trust receives the executed Release from Releasor.

20. Releasor acknowledges that pursuant to section 4.4(e) of the TDP, 5% of each Distribution made by the Trust will be paid to the Common Benefit Escrow and then, upon its establishment, directly to the Common Benefit Fund, on a periodic schedule. To the extent a Holder of a NAS PI Claim has retained, or is a member of a group of Holders that has retained, separate counsel through an individual contingency fee arrangement, the amount payable from such Holder's Distributions under this § 5.3(g)(iv) shall be deducted from any contingency fees and/or costs, in accordance with the Common Benefit Fund, owed to such separate counsel. If the order establishing the Common Benefit Fund provides for the reimbursement of attorneys' costs, a portion of the Common Benefit Fund assessment (up to 40% of the amount payable under this provision) may be applied to the reimbursement of such counsel's actual costs and expenses, in which case such agreed cost-reimbursement amount shall not reduce the contingency fee amounts payable to such counsel.

MEDICARE SECONDARY PAYER CERTIFICATION

Pursuant to paragraph 12 of the Release, Releasor hereby represents and certifies to the Trust that, in respect of the Claim, the Releasor has paid or will provide for the payment and/or resolution of any obligations owing or potentially owing under MMSEA in connection with, or relating to, the Claim.

CERTIFICATION

The undersigned hereby (i) agrees to the terms of this Release, (ii) unconditionally and expressly warrants that the person executing this Release on behalf of any other person has full authority to do so on such person's behalf in all respects, (iii) certifies that the information that has been provided to support the Claim, is accurate according to my knowledge, information and belief, formed after an inquiry reasonable under the circumstances, and (iv) declares under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the foregoing is true and correct.

Executed on this ___ day of _____, 20__

Signature of NAS PI Claimant or Personal Representative

Name of Personal Representative (if applicable): _____

**RIDER TO RELEASE IN CONNECTION WITH
MALLINCKRODT OPIOID PI TRUST FUND AWARDS**

For a NAS PI Claimant represented by an attorney to receive payment of an Award¹⁷ from the PI Trust, the NAS PI Claimant's attorney must execute and submit to the PI Trust this Rider to the Release.

I, _____ hereby acknowledge and agree that, pursuant to Article IV.X.8 of the Plan and section 2.5 of the Trust Agreement, the PI Trust may withhold 5% of an Award to a NAS PI Claimant and pay it into the Common Benefit Escrow. The withheld amount will be deducted from any contingency fees and/or costs owed to the NAS PI Claimant's counsel. If the order establishing the Common Benefit Fund provides for the reimbursement of attorneys' costs, a portion of the Common Benefit Fund assessment (up to 40% of the amount payable under this provision) may be applied to the reimbursement of such counsel's actual costs and expenses, in which case such agreed cost-reimbursement amount shall not reduce the contingency fee amounts payable to such counsel.

I agree to comply with and be bound by the terms of this Rider.

Claimant Printed Name: _____

Law Firm: _____

Attorney Printed Name: _____

Attorney Signature: _____

Date: _____

¹⁷ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Mallinckrodt Opioid Personal Injury Trust NAS PI Claim Release.