

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
)	
MALLINCKRODT PLC, <i>et al.</i>,	)	Case No. 20-12522 (JTD)
)	
Debtors. ¹	)	(Jointly Administered)
)	
	)	Objection Deadline: May 12, 2023 at 4:00 p.m.
	)	Hearing Date: May 24, 2023 at 1:00 p.m.
)	
	)	Re: D.I. Nos. 6510 & 6660

**MOTION FOR APPROVAL OF EARLY DISTRIBUTION OF FUNDS
HELD IN MINOR CLAIMANTS' ACCOUNTS**

COMES NOW, Edgar C. Gentle, III. the Trustee and the Claims Administrator (hereinafter referred to as the “Trustee” and/or the “Claims Administrator”) for the Mallinckrodt Opioid Personal Injury Trust (the “PI Trust”), and hereby submits its *Motion for Approval of Early Distribution Funds Held in Minor Claimants Account* (the “**Motion**”). In support of the Motion, the Trustee respectfully submits his *Declaration of Edgar C. Gentle in Support of the Motion for Approval of Early Distribution of Funds Held in Minor Claimants Account* (the “**Gentle Decl.**”), attached hereto as Exhibit A, and respectfully states as follows:

PRELIMINARY STATEMENT²

1. The PI Trust Agreement and PI TDPs, approved by the Confirmation Order, provide that Minor Claimants may receive up to half of any distribution, with the remainder to be paid to the Minor Claimant only when they reach the age of majority. However, the PI TDPs provide that this Court may authorize the early distribution of funds to Minor Claimants.

¹ A complete list of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <http://restructuring.ra.kroll.com/Mallinckrodt>. The Reorganized Debtors’ mailing address is 675 McDonnell Blvd., St. Louis, Missouri 63042.

² Capitalized terms used but not defined in this section shall have the meaning given to such term *infra*.

Pursuant to this Motion, the Trustee requests that the Court enter an Order approving the full early distribution of funds to Minor Claimants.

2. Given the severity and extent of the injuries suffered by Minor Claimants, the limited amount of the expected distribution, and the benefits a distribution would bring for each Minor Claimant at this time in their development, the procedures proposed herein are necessary and appropriate. Any delay in the full distribution of funds could have a severe impact on the life of a Minor Claimant as any amounts received immediately may be used to fund early interventions needed to make better life outcomes for these NAS children more likely. Further, the Trustee anticipates that the award to each minor will be less than \$1,000, prior to attorneys fees and expenses. Thus, extended administration of the settlement (up to 18 years) is impractical and will diminish the already very limited settlement funds.

3. The proposed procedures contain safeguards based on the Trustee's experience in administering trusts of this size and is supported by the Ad Hoc Committee of NAS Children, the Future Claims Representative, the Ad Hoc Group of Personal Injury Victims, and the Official Committee of Opioid Related Claimants. The Trustee further requests that this Court approve procedures related to the appointment of a Proxy for each Minor Claimant, to ensure that the funds are going to the proper parties and will be used for an acceptable purpose.

BACKGROUND

A. The Debtors' Chapter 11 Cases and Plan Confirmation

4. On October 12, 2020 (the "Petition Date"), the above-captioned debtors and debtors-in-possession (the "Debtors") commenced these chapter 11 cases (collectively, the "Chapter 11 Cases") by filing voluntary petitions in the United States Bankruptcy Court for the District of Delaware (the "Court") for relief under chapter 11 of title 11 of the United States

Code (the “Bankruptcy Code”).

5. On February 18, 2022, the Debtors filed 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. 6510] (the “Plan”).³ On March 2, 2022, the Court entered the *Findings of Fact, Conclusions of Law, and Order Confirming 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. 6660] (the “Confirmation Order”). On June 16, 2022, the Debtors filed the *Notice of Occurrence of Effective Date of 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. 7652], stating that the effective date of the Plan was June 16, 2022.

B. Treatment of Minor Claims in the PI Trust Agreement and PI TDPs

6. Pursuant to the Plan, all PI/NAS Opioid Claims for alleged opioid-related personal injuries or similar opioid-related claims or Causes of Action, including any opioid-related personal injury Claims or similar opioid-related Claims asserted by an NAS Child or other minor, and that arose before Petition Date, are channeled to the PI Trust. Plan at § III.B.9.b-c.

7. The PI Trust Agreement [Docket No. 3610-1] includes: (a) the *Mallinckrodt Opioid PI Trust Distribution Procedure for NAS PI Claims* (the “NAS PI TDP”) and (b) *Mallinckrodt Opioid PI Trust Distribution Procedure for Non-NAS PI Claims* (the “Non-NAS PI TDP”) and together with the NAS PI TDP, the “PI TDPs”) [Docket No. 3282-3] which set forth the trust distribution procedures to be implemented by the PI Trust with respect to

³ Capitalized terms used but not defined herein shall have the meaning given to such term in the Plan.

PI/NAS Opioid Claims.

8. On the Effective Date, and subject to section IV.W.2.b of the Plan, the PI Trust was funded its share of the Initial Opioid MDT II Payment, approximately \$37.2M. There may be future Opioid MDT II Subsequent Distributions to the PI Trust as set forth in the Plan. The PI Trust will collect the distributions and distribute them on account of the NAS PI Opioid Claims Share in accordance with the Plan and PI Trust Documents.

9. The NAS PI TDP and Non-NAS PI TDP each contain special procedures with respect to minor claimants (“**Minor Claimants**”). For the avoidance of doubt, the Trustee seeks approval of the procedures set forth herein to facilitate the distribution of funds to all Minor Claimants regardless of whether such Minor Claimant is receiving distributions pursuant to the NAS PI TDP or Non-NAS PI TDP.

10. Section 8.1 of the NAS PI TDP provides that, with respect to NAS PI Opioid Claimants, “[t]he following procedures apply to any NAS PI Claimant who is a minor under applicable law 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.” NAS PI TDP at § 8.1. Further, section 8.1 of the Non-NAS PI TDP provides the same, with respect to PI Opioid Claimants. Non-NAS PI TDP at § 8.1.

11. Among other things, the NAS PI TDP provides that up to half of funds may be distributed while a Minor Claimant is still a minor under applicable law, with the remainder to be held until they reach the age of majority. See NAS PI TDP at § 8.4(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...[held] 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.”) and NAS PI TDP at § 8.6(b) (“[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 the net award to 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.”)

12. This Court has jurisdiction to grant the relief requested herein, as the TDPs further provide that, “[f]unds held in the Minor Claimants Account for a Minor Claimant may be released prior to the Adult Distribution Date only pursuant to (a) an order of a U.S. court of general jurisdiction in the Minor Claimant’s state of residence, or (b) an order entered by the U.S. Bankruptcy Court for the District of Delaware.” NAS PI TDP at § 8.6(a); Non-NAS PI TDP at § 8.6(a).

C. Necessity of Early Distributions to Minor Claimants

13. Early distributions should benefit the Minor Claimants greatly, in comparison to holding the money until they are adults. Emerging and ongoing research has found statistically

significant decreases in cognitive and language development scores and outcomes in children with prenatal opioid exposure, compared to children who were not exposed.⁴ Other research on poor health outcomes of NAS Children have identified an array of long-term health outcomes statistically associated with NAS, including birth defects.⁵ This body of research has highlighted the importance of both early identification and effective interventions for NAS Children.⁶ However, many of those children are not receiving early intervention services.⁷ Moreover, within the cohort of NAS Children, insufficient money to meet the child's needs has specifically been identified as one factor that contributes to ongoing poor outcomes as the child ages.⁸

14. On information and belief, the majority of families with Minor Claimants are financially challenged. By allowing the funds held in the Minor Claimants' accounts to be released in full prior to the Adult Distribution Date, and to be used only for a Minor Claimant's direct benefit and welfare, the Minor Claimants will be given a better opportunity to have the

⁴ Lowe, J., et al., Early developmental trajectory of children with prenatal alcohol and opioid exposure, *Pediatric Research* (2022), <https://doi.org/10.1038/s41390-022-02252-z>; Jarlenski M., et al. Five-year outcomes among Medicaid-enrolled children with in utero opioid exposure, *Health Affairs*, 39(2):247-255 (2020); Lee Oei, J., et al. Neonatal abstinence syndrome and high school performance, *Pediatrics*, 139(2):e20162651 (2017); Azuine, R., et al. Prenatal risk factors and perinatal and postnatal outcomes associated with maternal opioid exposure in an urban, low-income, multiethnic US population, *JAMA Pediatrics*, 2019;2(6):e196405 (2019); Fill M., et al. Educational disabilities among children born with Neonatal Abstinence Syndrome, *Pediatrics*, 142(3):e20180562 (2018).

⁵ Broussard, C., et al. Maternal treatment with opioid analgesics and risk for birth defects, *American Journal of Obstetrics & Gynecology*, (2011) 204:314.e1-11; Yazdy M., et al. Periconceptional use of opioids and the risk of neural tube defects, *Obstetrics & Gynecology*, 122(4):838-844 (2013); Interrante J., et al. Risk comparison for prenatal use of analgesics and selected birth defects, National Birth Defects Prevention Study 1997-2011, *Annals of Epidemiology*, 27:645-653 (2017); Bowie A., et al. Prescribed opioid analgesics in early pregnancy and the risk of congenital anomalies: a population-based cohort study, *Canadian Medical Association Journal*, 194(5):E152-162 (2022).

⁶ Lowe, J., et al., Early developmental trajectory of children with prenatal alcohol and opioid exposure, *Pediatric Research*, (2022). <https://doi.org/10.1038/s41390-022-02252-z>; Levine, T, et al. Prenatal methadone exposure and child developmental outcomes in 2-year-old children, *Developmental Medicine & Child Neurology*, 63:9, 1114-1122 (2021); Radhakrishnan R., et al. Global brain functional network connectivity in infants with prenatal opioid exposure, *Frontiers in Pediatrics*, 10: 10.3389/fped.2022.847037 (2022).

⁷ Fill M., et al. Educational disabilities among children born with Neonatal Abstinence Syndrome, *Pediatrics*, 142(3):e20180562 (2018).

⁸ Levine, T, et al. Prenatal methadone exposure and child developmental outcomes in 2-year-old children, *Developmental Medicine & Child Neurology*, 63:9, 1114-1122 (2021).

early interventions needed to make better life outcomes more likely.

15. Under this proposal, such funds would only be used for a Minor Claimant's direct benefit and welfare. On information and belief, there are 4,000-8,000 qualifying Minor Claimants, and the anticipated individual Minor Claimant award is estimated to be in the gross amount of \$1,000, or less, and is scheduled to be received in installments, because the PI Trust will be funded in installments. This amount is comparable to two of the three cases with Minor Claimants previously administered by the Trustee. Gentle Decl. at ¶¶ 4-12.

16. In addition, the financial return on the Minor Claimant's individual accounts, if held until such Minor Claimant's majority, will likely be low, with very little growth. Such investments are limited to money market funds in United States Treasury-related instruments. If Minor Claimant distributions are not made early, there will be also banking and administration expenses assessed to the investments until the Minor Claimant's majority. Gentle Decl. at ¶ 6. Thus, the financial return will likely be small if the funds are held until each Minor Claimant reaches the age of majority.

RELIEF REQUESTED

17. The Trustee respectfully requests that the Court enter an Order: (a) authorizing the full early distribution of funds to Minor Claimants and (b) establishing a reasonable protocol for such payments.

BASIS FOR RELIEF

A. The Bankruptcy Court's Jurisdiction

18. Section 105(a) of the Bankruptcy Code allows the Court to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105. Courts in this district have interpreted section 105(a) to "grant[] the Court

authority to issue any order necessary for the implementation of a confirmed plan, so long as the order is consistent with the [Bankruptcy] Code.” In re MF Glob. Holdings Ltd., 515 B.R. 193, 200 (Bankr. S.D.N.Y. 2014).

19. Because all parties in interest understood that Minor Claimants would likely need funds earlier than the age they reach majority, the heavily negotiated Plan and PI TDPs specifically contemplated the relief requested herein. Indeed, pursuant to the PI TDPs, the Court may enter an order allowing the PI Trust to distribute full funds to Minor Claimants early. NAS PI TDP at § 8.6(a); Non-NAS PI TDP at § 8.6(a). In addition, the Plan provides that the Court retains jurisdiction to “enter and implement such orders as may be necessary or appropriate to execute, implement, or consummate the provisions of the Plan, the Confirmation Order, and all contracts, instruments, releases, and other agreements or documents created in connection with the Plan, the Confirmation Order, or the Disclosure Statement.” Plan at § X.I. The relief requested herein is necessary to effectuate the contemplated provisions of the PI TDPs and distribute full funds to the Minor Claimants prior to the attainment of the age of majority.

20. This Court also has jurisdiction to enter an Order regarding the early distribution of the Minor Claimant’s Settlement and continue to retain jurisdiction over Minor Distributions, contrary to any state law. See, e.g., NAS PI TDP at § 8.6(a); Non-NAS PI TDP at § 8.6(a) (“Funds held in the Minor Claimants Account for a Minor Claimant may be released prior to the Adult Distribution Date only pursuant to (a) an order of a U.S. court of general jurisdiction in the Minor Claimant’s state of residence, or (b) an order entered by the U.S Bankruptcy Court for the District of Delaware.”); see also Wes-Flo Inc. v. Wilson Freight Co., 13 B.R. 617, 620 (Bankr. S.D. Ohio 1981) (“[S]ound judicial administration dictates that the bankruptcy court with basic and original jurisdiction must be familiar with and must control all aspects of its jurisdiction.”);

Phillips v. Dickey, 47 So.3d 222, 226 (Ala. 2009) (quoting Consumer Portfolio Servs, Inc. v. Coleman, 342 B.R. 817, 820 (N.D. Ala 2006) (“All courts, including bankruptcy courts, retain jurisdiction to enforce their own orders and judgments. The Bankruptcy Court retains jurisdiction to construe and enforce its own orders from prior core proceedings and should do so.”); Phillips, 47 So.3d at 227 (“Because the bankruptcy court retained jurisdiction, the courts of this State lack jurisdiction.”)).

B. Proposed Procedures to Facilitate Distribution of Funds to Minor Claimants

21. In order to facilitate the early distribution of funds to the Minor Claimants, the Trustee suggests the following proposed protocol:

A Proxy, who has, pursuant to section 8.3 of the PI TDPs, established to the reasonable satisfaction of the Claims Administrator that they are the custodial parent or Guardian of the Minor Claimant, may elect that up to the full amount of the net award to the Minor Claimant be released upon receipt by the Claims Administrator of a sworn statement by the Proxy attesting to the following: (a) that the Proxy is financially responsible for the Minor Claimant’s welfare; (b) 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 (c) that the Proxy has agreed to account for and demonstrate, if requested by a court of 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 are in the possession of the Proxy which have yet to be expended for such purpose.

22. This protocol is in essence the same as the protocol included in the NAS PI TDP at § 8.6(b) for distribution of up to half of the award to Minor Claimant.

23. The Trustee, in his capacity as the Trustee and as the Claims Administrator is in favor of the proposed protocol. Gentle Decl. at ¶¶ 13, 16. Moreover, the Gentle Decl. describes how certain Courts have addressed the Minor Claimant early payment issue in other settlements and why the protocol proposed herein will benefit Minor Claimants. Gentle Decl. at ¶¶ 4-14.

24. For example, in the Tolbert PCB Case (as defined in the Gentle Decl.), 3,300 Minor Claimants received an average net recovery of \$3,400 each. Gentle Decl. at ¶ 5. In that case, funds were held in trust until such Minor Claimants reached adulthood (nearly nineteen years for some Minor Claimants). Id. at ¶¶ 6-7. As a result, though the protocol in the Tolbert PCB Case had many safeguards, the Minor Claimants lost the ability to use the settlement funds to advance their childhood, as they were forced to wait until adulthood to receive the funds. Id. at ¶ 7.

25. In the Contamination Settlement (as defined in the Gentle Decl.), eligible Minor Claimants were set to receive approximately \$200,000 each from the settlement. Gentle Decl. at ¶ 11. In that case, the court ordered that each Minor Claimant's award be held in separate accounts, but allowed early distributions for the Minor Claimant's health, education, support, and maintenance after a court-appointed *guardian ad litem* and a Special Master reviewed and supported the request. Id. Due to the size of the award in the Contamination Settlement, a more detailed hybrid process was justified, that is not necessary in this case. Id. at ¶ 12.

26. In the Train Derailment Settlement (as defined in the Gentle Decl.), Minor Claimants received about \$3,100 each. Gentle Decl. at ¶ 8. In that case, protocols similar to that proposed herein was used, with early distributions to Minor Claimants' guardians. Id. at ¶ 9. Due to decreased administrative costs, more funds were passed on to the Minor Claimants in the Train Derailment Settlement, which was able to be used during the childhood of the Minor Claimants. Id. at ¶ 10.

27. Finally, allowing Minor Claimant payments to be made to their caregivers now instead of when they become adults increases the likelihood that the Minor Claimants will actually get their distributions. Gentle Decl. at ¶ 14. The Trustee believes that the hybrid

protocol proposed herein will most benefit the Minor Claimants, while also keeping the necessary safeguards in place. Gentle Decl. at ¶¶ 13, 16.

28. For the above reasons, the Trustee respectfully requests that this Court grant this Motion and enter an Order approving the proposed protocol.

Dated: April 28, 2023

CROSS & SIMON, LLC

/s/ Christopher P. Simon

Christopher P. Simon (No. 3697)

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Wilmington, Delaware 19801

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*Counsel to Edgar C. Gentle, III, Trustee for the
Mallinckrodt Opioid Personal Injury Trust*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

<p>In re:</p> <p>MALLINCKRODT PLC, <i>et al.</i>,</p> <p style="text-align: center;">Debtors.¹</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>Chapter 11</p> <p>Case No. 20-12522 (JTD)</p> <p>(Jointly Administered)</p> <p>Objection Deadline: May 12, 2023 at 4:00 p.m.</p> <p>Hearing Date: May 24, 2023 at 1:00 p.m.</p> <p>Re: D.I. Nos. 6510 & 6660</p>
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**NOTICE OF MOTION FOR APPROVAL OF EARLY DISTRIBUTION
OF FUNDS HELD IN MINOR CLAIMANTS' ACCOUNTS**

PLEASE TAKE NOTICE that Edgar C. Gentle, III, the Trustee for the Mallinckrodt Opioid Personal Injury Trust (the “Trustee”) filed the *Motion for Approval of Early Distribution of Funds Held in Minor Claimants’ Accounts* (the “Motion”), with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”).

PLEASE TAKE FURTHER NOTICE that, objections to the Motion, if any, must be filed on or before **May 12, 2023 at 4:00 p.m.** (the “Objection Deadline”) with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, Wilmington, Delaware 19801.

At the same time, you must also serve a copy of the response upon the undersigned counsel to the Trustee so that the response is received on or before the Objection Deadline.

PLEASE TAKE FURTHER NOTICE that a hearing on the Motion will be held on **May 24, 2023 at 1:00 p.m.** before The Honorable John T. Dorsey, United States Bankruptcy Court for the District of Delaware, 824 North Market Street, 5th Floor, Courtroom #5, Wilmington, Delaware, 19801.

¹ A complete list of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <http://restructuring.ra.kroll.com/Mallinckrodt>. The Reorganized Debtors’ mailing address is 675 McDonnell Blvd., St. Louis, Missouri 63042.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF DEMANDED BY THE MOTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: April 28, 2023

CROSS & SIMON, LLC

/s/ Christopher P. Simon

Christopher P. Simon (No. 3697)
1105 North Market Street, Suite 901
Wilmington, Delaware 19801
Tel: (302) 777-4200
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*Counsel to Edgar C. Gentle, III, Trustee for the
Mallinckrodt Opioid Personal Injury Trust*

Exhibit A

Declaration of Edgar C. Gentle, III

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

MALLINCKRODT PLC, *et al.*,

Debtors.¹

Chapter 11

Case No. 20-12522 (JTD)

(Jointly Administered)

Re: Docket No. 6510, 6660

**DECLARATION OF EDGAR C. GENTLE, III IN SUPPORT OF THE
MOTION FOR APPROVAL OF EARLY DISTRIBUTION OF FUNDS
HELD IN MINOR CLAIMANTS ACCOUNT**

Under 28 U.S.C. § 1746, I, Edgar C. Gentle, III, the Trustee and Claims Administrator for the Mallinckrodt Opioid Personal Injury Trust Agreement (the “PI Trust”), in connection with Mallinckrodt PLC and its affiliated debtors in the above-captioned Chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), declare under the penalty of perjury that the following is true and correct to the best of my knowledge, information, and belief:

1. This declaration is submitted in support of the *Motion for Approval of Early Distribution Funds Held in Minor Claimants’ Accounts* (the “Motion”),² proposed Edgar C. Gentle, III, as the Trustee and Claims Administrator of the PI Trust. This Declaration is submitted to summarize our experience in addressing payments to or for Minor Claimants in other settlements (“Settlements”). As set forth below, it is my belief that Minor Claimants (and their caregivers) will benefit from receiving distributions immediately as opposed to waiting until the Minor Claimants reach the age of majority.

¹ A complete list of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <http://restructuring.primeclerk.com/Mallinckrodt>.

A. Educational Background and Qualifications

2. My resume is attached hereto as Exhibit A. I have 5 college degrees, 3 in law. I have a BS from Auburn as a Danforth Scholar, MS from Miami as a Maytag Fellow, a BA and MA in Law from Oxford as a Rhodes Scholar, and JD from Alabama as a Hugo Black Scholar.

3. I have practiced law since 1981 and have had my own law firm since 1989. We specialize in the mediation, settlement and administration of mass tort cases and MDLs. We have facilitated and administered over \$6 billion in settlements and are usually working on about thirty cases at the same time.

B. My Experience in Similar Cases

4. Below, I describe three Settlements that I have administered that have had Minor Claimants. Two have Minor Claimant recoveries comparable to the projected installments in this case, while one has Minor Claimant recoveries that were substantially more than this case. The procedure for safeguarding the Minor Claimants' recovery should, to a large extent, be a function of the size of the recovery. The smaller the recovery, the simpler the safeguards should be, as long as they are sound, and the larger the recovery, the more detailed the safeguards should be.

5. First, I administered the 2003 Settlement of the 3,300 Minor Claimant case captioned Tolbert, et al. v. Monsanto Company and Pharmacia Corporation (the "Tolbert PCB Case"), in the United States District Court for the Northern District of Alabama, Southern Division, 2:01-cv-1407-UWC and Oliver v. Monsanto Company and Pharmacia Corporation, 2:02-cv-0836-UWC, in Anniston, Alabama. The average net pay-out for Minor Claimants in the Tolbert PCB Case was \$3,400 each. In that case, there were no early Minor Claimant distributions. Instead, Judge U.W. Clemon ordered that each Minor Claimant's recovery be held

² Capitalized terms used but not defined herein shall have the meaning given to such term in the Motion.

until the Claimant's adulthood (19 in Alabama), based upon the recommendation of the Court-appointed *Guardian Ad Litem*. At that time, the Minor Claimant would receive his or her personal injury payment, including the interest earned by the Settlement funds.

6. The Tolbert PCB Case involved Minor Claimants ranging from one month old to almost 19 years old (adulthood in that jurisdiction), requiring, in some cases, that settlement monies had to be held in trust for almost 19 years. Had there been early distribution recovery procedures, like those requested in the Motion, the life of the Tolbert PCB Case Settlement trust could have been reduced from approximately 20 years to three to five years. The longer holding period resulted in increased administrative expenses from the annual audits, tax returns, bookkeeping, and bank charges, which further reduced potential recoveries for Minor Claimants.

7. While holding a Minor Claimant's Settlement monies in trust assures that the Minor Claimant receives his or her Settlement reward at the age of majority, doing so comes at a price in time and administration expense. The Tolbert PCB Case had a simple approach: hold the money until adulthood. Though safe, the possible use of the money to advance the Minor Claimant's future was lost.

8. Second, I also administered the 2015 Train Derailment Settlement (the "Train Derailment Settlement"), in the United States District Court for the Southern District of West Virginia, with 93 Minor Claimants and a net recovery of \$3,100 each.

9. In the Train Derailment Settlement, I utilized a process similar to what is being proposed in the Motion. A *Guardian ad Litem* ("GAL") was appointed to represent the interests of the Minor Claimants in the Train Derailment Settlement, and he recommended that the parents of all the Minor Claimants receive the funds and be obligated to preserve the funds to be received by the minors until the minor reached 18 years of age (adulthood in West Virginia), and

to make the funds available to the child at that time. The court found that requiring the net settlement proceeds for each of the individual minors to be deposited into separate accounts would be difficult and burdensome for counsel, for administration of the Fund, and for the Plaintiff's themselves. The same is true in this case. The Train Derailment Settlement court took notice of the GAL's recommendation but found that the better course of action was for the proceeds to be made immediately available to the parents or guardians for use on behalf of the Minor Claimants. We prepared correspondence to each of the parents or guardians of the Minor Claimants, advising them of their obligations to use the proceeds for the benefit of the Minor Claimants.

10. The court in the Train Derailment Settlement found that the following trust distribution requirements should be waived: the reference to a fiduciary officer; the filing of the order or any other reports or statements of accounts with a fiduciary commissioner or supervisor of the county commission designated by the court; the posting of bond and corporate or other surety of bond of the conservator; and any listing and publication of accounts. This resulted in savings to the Settlement. The solution in this case was simple though riskier than in the Tolbert PCB Case. The palpable benefit was beneficial use of the money during the Minor Claimant's childhood.

11. Third, in the 2019 Settlement of a contamination case in Alabama state court (the "Contamination Settlement"), there were 28 minors who were each entitled to receive approximately \$200,000 from the trust. The court ordered that each Minor Claimant's award be held in separate accounts, but allowed early distributions for the Minor Claimant's health, education, support, and maintenance after the court-appointed *Guardian ad Litem* and I, the Special Master, reviewed and supported the request.

12. In the Contamination Settlement, there was an active GAL who, from time to time, approached me for early distributions for a Minor Claimant. Many of the requests related to education, some related to cars when they reach age 16, and others related to medical treatment. Because of the size of the recovery, this more detailed hybrid process was justified.

13. I have reviewed the protocol recommended in the Motion.

- a. The Motion's recommended identification of a Proxy to establish, to my reasonable satisfaction, that he or she is the custodial parent or Guardian of the Minor Claimant and is a good safeguard.
- b. I believe the additional suggested safeguard of requiring the Proxy to provide a sworn statement is appropriate. The Proxy should be required to attest that: (i) the Proxy is financially responsible for the Minor Claimant's welfare; (ii) all funds received by the Proxy from the early distribution will be used for the direct health, support, maintenance and education of the Minor Claimant; and (iii) that it will account for and demonstrate, if requested by a court, government official or the Minor Claimant, that all funds received by the Proxy were used for the direct health, support, maintenance, and education of the Minor Claimant, or the amount available for use by the Proxy for such purposes. A suggested Sworn Statement by Proxy form is in Exhibit B.

14. In the 3 previously administered Settlements described above, the Claimants were located in rural, sparsely populated areas, with low-income households. This may be the case here. Pursuant to current financial analyses of the Mallinckrodt estate, I estimate that the size of the award to each minor NAS claimant will be less than a thousand dollars prior to attorney's fees and expenses. Some NAS claimants were born only recently, meaning the current distribution provisions of the PI TDP would require that administration of this settlement remain open for close to 18 years. Extended administration of the settlement is unpractical and will only diminish the already very limited settlement funds.

15. Lastly, allowing Minor Claimant payments to be made to their caregivers now instead of when they become adults increases the likelihood that the Minor Claimants will actually get their distributions. Historically, in my experience, approximately 10% of Minor

Claimants move each year. If the Settlement is a 15-20 year process, there is a significant chance that we will lose contact with some of the Minor Claimants and will not be able to pay them their money. For example, in the Tolbert PCB Case, approximately ten percent (10%) of the 3,300 Minor Claimants could not be located when they become adults and were not paid their distributions.

16. I therefore believe that the immediate payment of the funds to Minor Claimants is appropriate, given the safeguards proposed in the motion.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: 4/25/2023


EDGAR C. GENTLE, III

EXHIBIT A

RESUME

October 21, 2022

CURRICULUM VITA

Name of Attorney: Edgar C. Gentle, III, Esq.
Name of Firm: Gentle Turner & Benson, LLC
Profession: Attorney
Date of Birth: February 17, 1953
Years with Firm: 30
Nationality: U.S.A.
Memberships in Professional Societies: Admitted to Alabama State Bar (1981) and various Federal District Court and Appellate Court Bars

A. Key Qualifications

Ed Gentle was born in Birmingham, Alabama, February 17, 1953. He graduated summa cum laude in 1975 from Auburn University where he was a Danforth Scholar and earned a Bachelor of Science degree. In 1977 he received a Master of Science (summa cum laude) from the University of Miami as a Maytag Fellow.

He was a Rhodes Scholar (Auburn's second and Miami's first) at Oxford University, where he earned a B.A. degree with honors in Jurisprudence in 1979 and a M.A. degree in 1980. He then attended the University of Alabama School of Law as a Hugo Black Scholar. He earned his J.D. and was admitted to the Alabama State Bar in 1981.

Mr. Gentle has comprehensive experience in serving as Mediator, Special Master, Settlement Trustee, and Claims Administrator in Mass Tort Litigation, and providing grid design, claims administration and financial and business advice to Courts, Settling Parties, and Mass Tort Settlements. Approximately 90% of his professional time is devoted to this practice. He has helped create and administer over \$4.5 Billion in Settlements during the past 30 years. He has also provided expert affidavit, deposition and hearing testimony on the fairness of Mass Tort Settlements.

From 1992 to 2014, Mr. Gentle served as Special Master and Escrow Agent for the MDL 926 Global Breast Implant Settlement, paying \$1.2 Billion in claims for 300,000 claimants. From 2001 until 2003, he was Interim Financial Advisor for the Settlement Facility - Dow Corning Trust (the Dow Corning Breast Implant Settlement) overseeing the investment of over \$1 Billion and providing tax and accounting support for the Settlement, during part of Dow Corning's Chapter 11 Bankruptcy.

Commencing in December 2003, Mr. Gentle was appointed as the Settlement Administrator in the \$300 Million Anniston, Alabama Tolbert PCB Settlement with Monsanto and Solutia in connection with the administration of a Global Settlement before the Federal District Court for the Northern District of Alabama applicable to 18,000 claimants with respect to PCB contamination of property and PCB personal injury claims. In administering the \$300 Million settlement, Mr. Gentle designed the claimant payment program for property damage and personal injury, collected criteria for payments to each of the 18,000 claimants, ranked the claimants for payment amounts, satisfied private and government liens, and remitted payments to each of the claimants. The Settlement also provided primary medical and dental care and prescriptions to claimants, with this portion of the settlement being completed in 2016.

One of Mr. Gentle's specialties is serving as Settlement Administrator for Community Tort Settlements, such as a C-8 groundwater contamination case in Camden, New Jersey (with water filtration and damages 2004-2008), Warehouse Fire Settlements in Conyers, Georgia (2012) and Louisville, Kentucky (personal injury and property claims), Zinc Smelter Settlements in Spelter, West Virginia (medical monitoring and property remediation 2011-2017) and Blackwell, Oklahoma (property remediation 2013-2019), a coal slurry groundwater contamination Settlement in Mingo County, West Virginia (medical monitoring 2013), and two train wrecks in Kentucky (2010 and 2017), one in Alabama and one in West Virginia (personal injury and property claims 2017-2019).

In November, 2009, Mr. Gentle was appointed Claims Administrator in the Jefferson County, Alabama, Occupation Tax Refund Class Settlement before the Honorable David Rains, in the Circuit Court of Jefferson County. On May 14, 2010, the Supreme Court of Alabama upheld the \$37 Million Judgment. The Parties entered into a Class Settlement, which was approved by the Court, and tax refunds were issued to over 300,000 claimants. The case was completed in 2014.

In June 2010, Mr. Gentle was appointed Special Master and Settlement Administrator in the Total Body Multi-district Litigation, MDL 1985. The claimed toxigen was a selenium overdose in a health maintenance drink, with claimed damages being hair loss and damage to bodily organs. Working closely with the Court, Mr. Gentle facilitated the aggregate settlement of all cases, in August 2010. Mr. Gentle and his staff determined the value of each of the settled cases, which was consented to by all Plaintiffs, and Mr. Gentle administered the Settlement, satisfied private and government liens, and paid all claimants, which was completed in 2013.

In the Fall of 2011, after his successful mediation of a Settlement, Mr. Gentle was appointed Claim Administrator for the 1,000 family Perrine v. DuPont Zinc Smelter Class Action Settlement in Spelter, West Virginia, involving a \$40 million remediation program for soil and houses with respect to cadmium, arsenic, zinc and lead, and a 30 year medical monitoring program. The remediation program was completed in 2017, and the medical monitoring program will be completed in 2041.

In 2012, Mr. Gentle was appointed Claims Administrator of the Swiger v. AmeriGas, West Virginia statewide Class Settlement, involving monetary awards and remediation for

approximately 12,000 claimants and with respect to propane gas lines.

Mr. Gentle is Special Master in the national MDL Blue Cross Antitrust Litigation, MDL 2406, with putative provider and subscriber classes, before the Honorable R. David Proctor, having been appointed in 2012. The case has 3 groups of litigants: the Policy Subscribers, the Medical Providers and the 37 Blue Cross companies. There are over 100 million potential plaintiffs. Among his duties are mediating a Settlement of the subscribers/Blue Cross litigation, and auditing subscriber and provider common benefit attorney time and expenses. Mr. Gentle mediated a Settlement between the Subscribers and the Blues from 2017 to 2020, resulting in the filing of a proposed \$2.67B Settlement, approved by the Court in September 2022.

Mr. Gentle is now co-mediating a possible settlement between the Blue Cross companies and the Medical Providers in the same MDL.

From 2012 to 2014, Mr. Gentle, as Special Master, facilitated the creation and administration of a 93 claimant settlement with an undisclosed manufacturer and hospital concerning CT-Scan radiation exposure, with claimed damages being hair loss and cognitive deficiencies.

In 2013 and 2014, Mr. Gentle administered four separate Pfizer Chantix Aggregate Settlements, designing the payment matrix, handling claimant appeals, resolving liens, and paying claimants.

In 2013, Mr. Gentle was appointed Claims Administrator for the Coffey v. Phelps Dodge Oklahoma Circuit Court Class Settlement in Blackwell, Oklahoma with respect to a zinc smelter and involving a \$34 million remediation project for 1,000 households with respect to cadmium, arsenic, zinc and lead. The program was completed in 2019.

In 2014, Mr. Gentle was appointed Claims Administrator for the Mingo County, West Virginia medical monitoring program, lasting 30 years and involving 750 claimants exposed to coal slurry well contamination. The program will be completed in 2044.

In 2014, Mr. Gentle was appointed Plaintiff Lien Administrator for the Hydroxycut Mass Settlement.

In November 2014, Mr. Gentle was appointed one of three Special Masters in the Stryker Hip MDL, MDL 2441, handling settlement appeals and opt-out mediations. In October 2020, he was appointed as the only Special Master in an extension of this settlement program. He mediates Settlements of Stryker opt-outs, and decides appeals in the Stryker Settlement. The case involves approximately 3,000 claimants.

In 2015, 2016, and 2017, Mr. Gentle was hired by Defendant, Smith & Nephew, and Plaintiffs' Counsel to facilitate three Memphis, Tennessee aggregate settlements involving artificial hips and to resolve related plaintiff liens.

In May 2016, Mr. Gentle was appointed Claims Administrator by the Escambia County, Florida, Circuit Court in Allen v. A.E. New, the Pensacola jail fire and explosion case, to facilitate the class settlement of the 667 claimant case. The Settlement was approved in 2018.

In October 2016, Mr. Gentle was appointed Special Master by the Fulton County, Georgia Circuit Court in Smart v. Brenntag, to carry out the administration of a chemical spill class settlement.

In February 2017, Mr. Gentle was appointed Settlement Administrator of an industrial plant contamination settlement in Bowling Green, Kentucky involving personal injury and property damages plaintiffs and Federal Mogul, with the Aggregate Settlement being approved by the Court in August 2018.

In September 2017, Mr. Gentle was appointed Claims Administrator for a GE factory fire class settlement in Louisville, Kentucky.

In October 2017, Mr. Gentle was appointed Special Master by the West Virginia Federal District Court for the Southern District of West Virginia to administer the Mt. Carbon 400 claimant aggregate train derailment settlement with Sperry (personal injury and property damage). Subsequently, in March 2018, Mr. Gentle was appointed Special Master to administer the portion of the Settlement applicable to CSX.

In October 2017, Mr. Gentle was appointed Escrow Agent for the Common Benefit Fund in the Storz Morcellator Litigation in the Superior Court of California, of Los Angeles County.

In December 2017, Mr. Gentle was appointed Special Master by the Circuit Court of Duval County, Florida to administer a plastic surgery medical malpractice aggregate settlement with 260 female claimants.

In February 2018, Mr. Gentle was appointed Cy Pres Special Master for the Winston Jefferson County ad valorem tax class settlement case.

In June 2018 Mr. Gentle began to assist lead counsel in the Abilify MDL 2734, to design a claimant payment grid and to facilitate a potential settlement of the case, and in February 2019 he was appointed Extraordinary Damages Award Special Master for the resulting aggregate settlement. The opt-out rate was less than 1%.

In September 2018, Mr. Gentle was appointed Special Master of a personal injury aggregate settlement involving a train derailment in Maryville, Tennessee with CSX and Union Tank as defendants.

In December 2018, Mr. Gentle was appointed Claims Administrator for the U.S. Pipe North Birmingham lead contamination Aggregate Settlement.

In May 2019, Mr. Gentle was appointed Settlement Special Master for a mercury contamination aggregate settlement in Florence, Alabama involving 97 plaintiffs.

Mr. Gentle is a medical monitoring expert in two pending PFOA cases, one in New Jersey and one in upstate New York, being engaged in 2018 and 2019. He administered a PFOA settlement with DuPont in Camden, New Jersey in 2011.

In August 2019, Mr. Gentle was appointed by the Court to administer the aggregate settlement of a bus accident lawsuit in the Calhoun County, Alabama Circuit Court and involving 2 deaths and 44 personal injury claimants.

In November 2019 to November 2020, Mr. Gentle has been appointed Special Master to create grids and to administer three separate aggregate settlements for Bard IVC Filter claimants for six Plaintiffs' law firms.

In the Fall of 2020, Mr. Gentle was appointed Claims Administrator of the 4,000 Claimant Pradaxa Settlement.

In the Fall of 2021, Mr. Gentle was appointed Trustee and Claims Administrator of the \$700-750M 100,000 claimant Purdue Opioid Bankruptcy Personal Injury Settlement, with an anticipated Effective Date in 2023.

In the Spring of 2022, Mr. Gentle was appointed Trustee and Claims Administrator of the Personal Injury Claimant Mallinckrodt Opioid Bankruptcy Settlement, with an Effective Date of June 2022.

B. Education

<u>Class Rank</u>	<u>School</u>
4	J.D., University of Alabama School of Law 1981 (Hugo Black Scholarship)
Middle	M.A., Jurisprudence, Oxford University 1980 (Rhodes Scholarship)
Middle	B.A., Honours Jurisprudence, Oxford University 1979 (Rhodes Scholarship)
1	M.S., <u>Summa Cum Laude</u> , University of Miami 1977 (Maytag Fellowship [washing machines])
1	B.S., <u>Summa Cum Laude</u> , Auburn University 1975 (Danforth Scholarship [Purina])

C. Employment Record

June 1992 - Present	Gentle Turner & Benson, LLC Managing Partner Birmingham, Alabama
September 1991 - June 1992	Miller, Hamilton, Snider & Odom Partner Manager of Birmingham, Alabama Office

January 1987 - September 1991	Schoel, Ogle, Benton, Gentle & Centeno Partner Birmingham, Alabama
December 1985 - January 1987	Law Offices of James L. North Associate Birmingham, Alabama
June 1983 - December 1985	AT&T Senior Staff Attorney Atlanta, Georgia
May 1981 - June 1983	North, Haskell, Slaughter, Young & Lewis Associate Birmingham, Alabama

D. Contact Information

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EXHIBIT B

**SWORN STATEMENT
BY PROXY FORM**

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:

MALLINCKRODT PLC, *et al.*,

Debtors.

}
}
}
}
}
}
}
}
}

CHAPTER 11

CASE NO. 20-12522 (JTD)

(Jointly Administered)

Re: Docket No. 6510, 6660

SWORN STATEMENT BY PROXY

I, _____, attest to the following, under penalty of perjury:

I am financially responsible for the welfare of Minor Claimant _____.

All funds I receive from the Early Distribution will be used for the direct benefit and welfare of the Minor Claimant.

I agree to account for and demonstrate, if requested by a court of law, government official or the Minor Claimant, that all funds I have received have been used for the direct benefit and welfare of the Minor Claimant, or the amount of such funds are in my possession and are yet to be expended for such purpose.

Signature: _____ Date: _____

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

)	
In re:	)	Chapter 11
)	
MALLINCKRODT PLC, <i>et al.</i>,	)	Case No. 20-12522 (JTD)
)	
Debtors. ¹	)	(Jointly Administered)
)	
	)	Re: Docket No. ____

**ORDER APPROVING REQUEST FOR EARLY DISTRIBUTION
OF FUNDS HELD IN MINOR CLAIMANTS’ ACCOUNTS**

Upon the motion (the “Motion”)² to approve the early distribution of funds held in Minor Claimants’ accounts, submitted by the Trustee and the Claims Administrator (the “Trustee” and/or the “Claims Administrator”) for the Mallinckrodt Opioid Personal Injury Trust (the “PI Trust”), and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference from the United States District Court for the District of Delaware dated as of February 29, 2012; and consideration of the Motion and the relief requested therein being a core proceeding under 28 U.S.C. § 157(b)(2); and the Court having authority to enter a final order consistent with Article III of the United States Constitution; and venue being proper before this Court under 28 U.S.C. §§ 1408 and 1409; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and good and sufficient cause appearing therefor, IT IS HEREBY ORDERED THAT:

1. The Motion is granted as set forth herein.

¹ A complete list of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <http://restructuring.ra.kroll.com/Mallinckrodt>. The Reorganized Debtors’ mailing address is 675 McDonnell Blvd., St. Louis, Missouri 63042.

² Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to such terms in the Motion.

2. The Claims Administrator is hereby granted the authority to distribute all funds held in Minor Claimants' accounts upon a minor's qualification for an award under the PI Trust Agreement [Docket No. 3610-1]³ where the Minor Claimant's Proxy has, pursuant to section 8.3 of the PI TDPs, established to the satisfaction of the Trust that they are the custodial parent or Guardian of the Minor Claimant.

3. A Proxy who has established to the reasonable satisfaction of the Claims Administrator that they are the custodial parent or guardian of the Minor Claimant may elect that up to the full amount of the net award to the Minor Claimant be released upon receipt by the Claims Administrator of a sworn statement (a "Sworn Statement") by the Proxy attesting to the following: (a) that the Proxy is financially responsible for the Minor Claimant's welfare; (b) 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 (c) that the Proxy has agreed to account for and demonstrate, if requested by a court of 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 are in the possession of the Proxy which have yet to be expended for such purpose. A copy of the form Sworn Statement is attached hereto as Exhibit A.

4. The procedures set forth herein shall facilitate the distribution of funds to all Minor Claimants regardless of whether such Minor Claimant is receiving distributions pursuant to the NAS PI TDP or Non-NAS PI TDP.

5. The Claims Administrator and all other parties are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.

³ The PI Trust Agreement [Docket No. 3610-1] includes (a) the *Mallinckrodt Opioid PI Trust Distribution Procedure for NAS PI Claims* (the "NAS PI TDP") and (b) *Mallinckrodt Opioid PI Trust Distribution Procedure for Non-NAS PI Claims* (the "Non-NAS PI TDP") and together with the NAS PI TDP, the "PI TDPs") [Docket No. 3282-3].

6. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

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

EXHIBIT A TO ORDER

**SWORN STATEMENT
BY PROXY FORM**

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:	}	CHAPTER 11
	}	
MALLINCKRODT PLC, et al.,	}	CASE NO. 20-12522 (JTD)
	}	
	}	(Jointly Administered)
	}	
Debtors.	}	Re: Docket No. 6510, 6660
	}	

SWORN STATEMENT BY PROXY

I, _____, attest to the following, under penalty of perjury:

I am financially responsible for the welfare of Minor Claimant _____.

All funds I receive from the Early Distribution will be used for the direct benefit and welfare of the Minor Claimant.

I agree to account for and demonstrate, if requested by a court of law, government official or the Minor Claimant, that all funds I have received have been used for the direct benefit and welfare of the Minor Claimant, or the amount of such funds are in my possession and are yet to be expended for such purpose.

Signature: _____ Date: _____