

CLAIMANTS RECEIVING THIS OBJECTION SHOULD REVIEW IT TO SEE IF THEIR NAMES APPEAR ON THE EXHIBIT ATTACHED HERETO TO DETERMINE WHETHER THE OBJECTION AFFECTS THEIR CLAIMS. IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT TRUSTEE'S COUNSEL, SCOTT ZILUCK AT 212-765-9100 EXT. 130 OR BY EMAIL SZILUCK@HALPERINLAW.NET

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

In re:

INSYS THERAPEUTICS, INC., *et al.*,

Liquidating Debtors.¹

Chapter 11

Case No. 19-11292 (JTD)

(Jointly Administered)

**Hearing Date: January 12, 2022 at 11:00
a.m. (ET)**

**Objection Deadline: January 5, 2022 at
4:00 p.m. (ET)**

**EIGHTEENTH OMNIBUS OBJECTION OF THE TRUSTEE OF
THE INSYS LIQUIDATION TRUST TO CLAIMS (NON-SUBSTANTIVE)**
(Amended and Superseded)

William Henrich, in his capacity as liquidating trustee (the "Trustee") of the Insys Liquidation Trust (the "Liquidation Trust"), as successor in interest to the above-captioned debtors and debtors in possession (collectively, the "Debtors"), hereby files this eighteenth omnibus objection to claims (the "Objection"), pursuant to §§ 105(a) and 502 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), seeking entry of an order, substantially in the form attached hereto as **Exhibit A** (the

¹ The Liquidating Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: Insys Therapeutics, Inc. (7886); IC Operations, LLC (9659), Insys Development Company, Inc. (3020); Insys Manufacturing, LLC (0789); Insys Pharma, Inc. (9410); IPSC, LLC (6577); and IPT 355, LLC (0155).

“Proposed Order”), disallowing and expunging in full the amended and superseded claims listed on **Exhibit 1** attached to the Proposed Order (the “Amended and Superseded Claims”). In support of this Objection, the Trustee submits the *Declaration of Edward A. Phillips Pursuant to 28 U.S.C. § 1746 and Local Rule 3007-1 in Support of the Eighteenth Omnibus Objection of the Liquidating Trustee of the Insys Liquidation Trust to Claims (Non-Substantive)* (the “Phillips Declaration”) attached hereto as **Exhibit B**. In further support of this Objection, the Trustee respectfully represents as follows:

BACKGROUND

1. On June 10, 2019 (the “Petition Date”), the Debtors each commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code (the “Chapter 11 Cases”).
2. On June 11, 2019, this Court entered an order authorizing and approving the retention of Epiq Corporate Restructuring, LLC as claims and noticing agent in these Chapter 11 Cases (the “Agent”) [Docket No. 48].
3. On June 20, 2019, the Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”) appointed an official committee of unsecured creditors in these Chapter 11 Cases (the “Committee”). No trustee or examiner has been appointed in these Chapter 11 Cases.
4. In the ordinary course of business pre-petition, the Debtors maintained books and records that reflected the nature and amounts of the Debtors’ obligations to creditors, as well as payments made on account of such obligation (the “Books and Records”).
5. On July 30, 2019, each of the Debtors filed with this Court its *Schedule of Assets and Liabilities* [Docket Nos. 363, 365, 367, 369, 371, 373, and 375] (the “Schedules”).

6. On January 16, 2020, this Court entered an order [Docket No. 1115] (the “Confirmation Order”) confirming the *Second Amended Joint Chapter 11 Plan of Liquidation of Insys Therapeutics, Inc. and Its Affiliated Debtors* (the “Plan”) in the Chapter 11 Cases. As provided for in the Confirmation Order, all assets and liabilities of the Debtors were substantively consolidated for distribution purposes in accordance with the Plan (the “Substantive Consolidation”).

7. On February 18, 2020 (the “Effective Date”), the Plan became effective in accordance with its terms and, in accordance with the Plan, Confirmation Order and that certain *Trust Agreement for Insys Liquidation Trust* (the “Trust Agreement”), certain assets² of the Debtors existing as of such date were transferred to and became vested in the Liquidation Trust, and William Henrich was appointed the Trustee of the Liquidation Trust.

8. In accordance with the Plan and the Trust Agreement, from and after the Effective Date, objections to various claims³ may be prosecuted by the Trustee. *See e.g.*, Section 7.1 of the Plan.

9. Pursuant to an order dated July 15, 2019 [Docket No. 294] (the “Bar Date Order”), this Court established the following deadlines: (a) September 16, 2019 as the last day for non-governmental entities to file pre-petition claims against the Debtors and their estates (the “General Bar Date”); (b) December 9, 2019 as the last day for governmental entities and Native American tribes to file pre-petition claims against the Debtors and their estates (the “Government

² These assets include all assets of the Debtors other than (i) the VRT Operating Reserve, (ii) the Products Liability Insurance Rights, and (iii) any Interests held by Liquidating Debtors in other Liquidating Debtors, as defined in the Plan.

³ Other than Personal Injury Claims, which are the purview of the VRT Trustee.

Bar Date”⁴; and (c) October 24, 2019 as the last day to file administrative claims arising between the Petition Date and September 9, 2019, excluding professional claims and claims asserting administrative priority and arising out of the ordinary course of business after the Petition Date (together with the General Bar Date and the Government Bar Date, the “Bar Dates”).

10. In accordance with the Bar Date Order, the Agent served a Notice of Bar Dates and the related documents and forms as evidence by the affidavits of service filed with this Court [Docket Nos. 315, 406, 504, 587, 713, 821, and 887] (the “Bar Date AOS”). Additionally, in accordance with the Bar Date Order, the Debtors published notice of the Bar Dates once in the national editions of the New York Times and USA Today, and once in the following publications: Memphis Commercial Appeal, Indianapolis Star, Florida Times Union (Jacksonville), Las Vegas Review Journal Sun, Saginaw News, Arizona Republic, Dallas Morning News, Miami Herald, Los Angeles Times, and San Antonio Express News (the “Publication Notices”).

11. Pursuant to the Confirmation Order and the Plan, the deadline to object to claims (other than Administrative Claims) is one-hundred eighty (180) days following the later of the (a) Effective Date and (b) the date that a proof of claim is filed or amended or on such later date as fixed by this Court. *See* Section 7.1 of the Plan. Additionally, under the Plan, objections to Administrative Claims are to be filed no later than one hundred-twenty (120) days after the Effective Date, or such other date may be fixed by the Bankruptcy Court. *See* Section 2.2 of the Plan. By order dated May 14, 2021, the deadline to object to all claims was extended through

⁴ The Government Bar Date was later extended to January 31, 2020 to any State pursuant to the *Order Approving Stipulation By and Between the Debtors, the Official Committee of Unsecured Creditors, and Certain States Regarding Extending the Bar Date* [Docket No. 948].

and including January 28, 2022 [Docket No. 1661]. By further order, the deadline to object to all claims was extended through and including January 27, 2023 [Docket No. 1775].

JURISDICTION AND VENUE

12. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

RELIEF REQUESTED

13. By this Objection, and for the reasons set forth more fully below, the Trustee objects to the Amended and Superseded Claims pursuant to §§ 105(a) and 502 of the Bankruptcy Code, Bankruptcy Rules 3007 and 9014, and Local Rule 3007-1 and requests entry of the Proposed Order disallowing and expunging in full the Amended and Superseded Claims as reflected on **Exhibit 1** to the Proposed Order.

OBJECTION TO CLAIMS

14. As set forth in the Declaration, the Trustee's professionals examined proofs of claim filed against the Debtors, all supporting documentation provided by the claimants, if any, and the Books and Records, and have identified certain claims that can be identified as Amended and Superseded Claims.

15. Pursuant to § 502 of the Bankruptcy Code, “[a] claim or interest, proof of which is filed under 501 of [the Bankruptcy Code], is deemed allowed, unless a party in interest...objects.” U.S.C. § 502(a).

16. When asserting a proof of claim against a bankruptcy estate, a claimant must allege facts that, if true, would support a finding that the debtor is legally liable to the claimant. *In re Allegheny Int’l, Inc.*, 954 F.2d 167, 173 (3d Cir. 1992); *Matter of Int’l Match Corp.*, 69

F.2d 73, 76 (2d Cir. 1934) (finding that a proof of claim should at least allege facts from which legal liability can be seen to exist). Where a claimant alleges sufficient facts to support its claim, its claim is afforded prima facie validity. *In re Allegheny Int'l, Inc.*, 954 F.2d at 173. A party wishing to dispute such a claim must produce evidence in sufficient force to negate the claim's prima facie validity. *Id.* In practice, the objecting party must produce evidence that would refute at least one of the allegations essential to the claim's legal sufficiency. *Id.* Once the objecting party produces such evidence, the burden shifts back to the claimant to prove the validity of his or her claim by a preponderance of the evidence. *Id.* The burden of persuasion is always on the claimant. *Id.* In the absence of prejudice, bankruptcy courts generally allow amendments to proofs of claim to cure a defect in a claim as filed or to describe the claim with greater particularity. *See In re Edison Bros. Stores*, 2002 Bankr. LEXIS 1228 at *10 (Bankr. D. Del. May 15, 2002) (amendments are to be allowed where the original claim prompted notice to the court of the existence, nature, and amount of the claim).

17. The Trustee and his professionals have reviewed the Amended and Superseded Claims identified on **Exhibit 1** to the Proposed Order (in the column under the heading "Amended Claim to be Disallowed") and determined that they have each been amended and superseded by a later filed claim (collectively, the "Surviving Claims") identified on **Exhibit 1** to the Proposed Order (in the column under the heading "Surviving Claim"), filed by the same claimant for the same liability. *See Phillips Declaration*. The Trustee therefore seeks to disallow and expunge in their entirety the Amended and Superseded Claims. In certain cases, the Surviving Claims have been withdrawn or expunged from the claims register, leaving only the Amended and Superseded Claims that are the subject of this Objection. The Trustee is seeking

to expunge the Amended and Superseded Claims so that the claims register accurately reflects the status of outstanding claims.

18. The claimants affected by this objection will not be prejudiced if the Amended and Superseded Claims are expunged because each claimant will retain the corresponding Surviving Claim against the Debtors' estates that is identified on **Exhibit 1**, to the extent not objectionable on other grounds or previously withdrawn or expunged.⁵

RESPONSES TO OBJECTION

19. Filing and Service of Responses. To contest this Objection, a holder of a Claim must file and serve a written response to this Objection (a "Response") so that it is received no later than 4:00 p.m. (Eastern Time) on January 5, 2022 (the "Response Deadline"). Claimants should read the Proposed Order and Exhibits attached carefully.

20. Every Response should be filed with the Office of the Clerk, United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801; and served upon the following, so that the Response is received no later than the Response Deadline at the following addresses:

HALPERIN BATTAGLIA BENZIJA, LLP
Scott A. Ziluck
Lige Gu
40 Wall Street, 37th Floor
New York, NY 10005
sziluck@halperinlaw.net
lgu@halperinlaw.net

-and-

⁵ As the claims reconciliation process is ongoing, the Trustee reserves and preserves all rights to object to any proofs of claim, including but not limited to the Remaining Claims, on any grounds and file subsequent substantive or non-substantive objections based upon such grounds.

MORRIS, NICOLS, ARSHT & TUNNELL LLP
Matthew O. Talmo
1201 North Market Street
PO Box 1347
Wilmington, DE 19899
mtalmo@morrisnichols.com

21. Content of Responses. Every Response to this Objection must contain, at a minimum, the following:

- (a) a caption setting forth the name of the Court, the name of the Debtor, the case number and the title of this Objection to which the Response is directed;
- (b) the name of the claimant and description of the basis for the amount of the disputed claim;
- (c) a concise statement setting forth the reasons why the relief in this Objection should not be granted, including, but not limited to, the specific factual and legal bases upon which the claimant relies in opposing this Objection;
- (d) all documentation or other evidence supporting the disputed claim not previously filed with the Bankruptcy Court or the Agent, upon which the claimant relies in opposing this Objection; and
- (e) the name, address, telephone number, email and fax number of the person(s) (which may be the claimant or a legal representative thereof) to whom counsel for the Trustee should serve a reply, if any, to the Response and who possesses authority to reconcile, settle or otherwise resolve the objection to the claim on behalf of the claimant.

22. Timely Response Required. If a claimant fails to file and serve a timely Response, then without further notice to the claimant or a hearing, the Trustee will present to the Court an order, substantially in the form of the order attached hereto.

NOTICE

23. A copy of this Objection and all related exhibits will be served on (i) the Office of the United States Trustee for the District of Delaware; (ii) each holder of the Claims subject to this Objection; and (iii) other parties entitled to notice under the Plan and Bankruptcy Rule 2002. The Trustee respectfully submits that no further notice of this Objection is required.

24. Pursuant to Bankruptcy Rule 3007, the Trustee has provided all claimants affected by this Objection with at least thirty (30) days' notice of the hearing to consider this Objection.

NO PRIOR REQUEST

25. No previous request for the relief sought herein has been made to this or any other Court.

STATEMENT OF COMPLIANCE WITH LOCAL RULE 3007-1

26. To the extent that a response is filed regarding any Claim listed in this Objection and the Trustee is unable to resolve the response, each such Claim, and the objection by the Liquidation Trust to each such Claim asserted herein, shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Any order entered by the Court regarding an objection asserted in the Objection shall be deemed a separate order with respect to each Claim.

RESERVATION OF RIGHTS

27. The Trustee hereby reserves the right to object in the future to any of the claims listed in this Objection on any ground in accordance with Local Rule 3007-1, and to amend, modify, and/or supplement this Objection, including, without limitation, to object to amended or newly filed Proofs of Claim. Separate notice and hearing may be scheduled for any such objection.

WHEREFORE the Trustee respectfully requests entry of an order substantially in the form of the Proposed Order attached hereto as **Exhibit A** granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: December 10, 2021

MORRIS, NICHOLS, ARSHT & TUNNELL LLP

/s/ Matthew O. Talmo

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Matthew O. Talmo (No. 6333)
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*Counsel to the Trustee of the Insys
Liquidation Trust*

SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THE OBJECTION. CLAIMANTS RECEIVING THE OBJECTION SHOULD REVIEW IT TO SEE IF THEIR NAMES APPEAR ON THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THE OBJECTION AFFECTS THEIR CLAIMS. IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT TRUSTEE'S COUNSEL, SCOTT ZILUCK AT 212-765-9100 EXT. 130 OR BY EMAIL SZILUCK@HALPERINLAW.NET

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

In re:

INSYS THERAPEUTICS, INC., *et al.*,

Liquidating Debtors.¹

Chapter 11

Case No. 19-11292 (JTD)

(Jointly Administered)

**Hearing Date: January 12, 2022 at 11:00
a.m. (ET)**

**Objection Deadline: January 5, 2022 at
4:00 p.m. (ET)**

**NOTICE OF EIGHTEENTH OMNIBUS OBJECTION OF THE TRUSTEE OF
THE INSYS LIQUIDATION TRUST TO CLAIMS (NON-SUBSTANTIVE)
(Amended and Superseded)**

PLEASE TAKE NOTICE that today, William Henrich, in his capacity as liquidating trustee (the “Trustee”) of the Insys Liquidation Trust (the “Liquidation Trust”), filed the *Eighteenth Omnibus Objection of the Trustee of The Insys Liquidation Trust to Claims (Non-Substantive) (Amended and Superseded)* (the “Objection”).

PLEASE TAKE FURTHER NOTICE that to contest this Objection, a holder of a Claim must file and serve a written response to this Objection (a “Response”) so that it is received no later than **4:00 p.m. (Eastern Time) on January 5, 2022** (the “Response Deadline”). Claimants should read the Proposed Order and Exhibits attached carefully.

PLEASE TAKE FURTHER NOTICE THAT only responses made in writing and timely filed and received, in accordance with the procedures above, will be considered by the Bankruptcy Court at such hearing.

¹ The Liquidating Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: Insys Therapeutics, Inc. (7886); IC Operations, LLC (9659), Insys Development Company, Inc. (3020); Insys Manufacturing, LLC (0789); Insys Pharma, Inc. (9410); IPSC, LLC (6577); and IPT 355, LLC (0155).

PLEASE TAKE FURTHER NOTICE THAT every Response should be filed with the Office of the Clerk, United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801; and served upon the following, so that the Response is received no later than the Response Deadline at the following addresses:

HALPERIN BATTAGLIA BENZIJA, LLP
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40 Wall Street, 37th Floor
New York, NY 10005
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MORRIS, NICOLS, ARSHT & TUNNELL LLP
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Content of Responses. Every Response to this Objection must contain, at a minimum, the following:

- (a) a caption setting forth the name of the Court, the name of the Debtor, the case number and the title of this Objection to which the Response is directed;
- (b) the name of the claimant and description of the basis for the amount of the disputed claim;
- (c) a concise statement setting forth the reasons why the relief in this Objection should not be granted, including, but not limited to, the specific factual and legal bases upon which the claimant relies in opposing this Objection;
- (d) all documentation or other evidence supporting the disputed Claim not previously filed with the Bankruptcy Court or the Agent, upon which the claimant relies in opposing this Objection; and
- (e) the name, address, telephone number, email and fax number of the person(s) (which may be the claimant or a legal representative thereof) to whom counsel for the Trustee should serve a reply, if any, to the Response and who possesses authority to reconcile, settle or otherwise resolve the objection to the Claim on behalf of the claimant.

Timely Response Required. If a claimant fails to file and serve a timely Response, then without further notice to the claimant or a hearing, the Trustee will present to the Court an order, substantially in the form of the order attached hereto. **IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING.**

PLEASE TAKE FURTHER NOTICE THAT A HEARING ON THE OBJECTION WILL BE HELD ON **JANUARY 12, 2022 at 11:00 a.m. (ET)** VIA VIDEOCONFERENCE BEFORE THE HONORABLE JOHN T. DORSEY OF THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE.

Dated: December 10, 2021

MORRIS, NICHOLS, ARSHT & TUNNELL LLP

/s/ Matthew O. Talmo

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*Counsel to the Trustee of the Insys
Liquidation Trust*

Exhibit A

PROPOSED ORDER

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

In re:

INSYS THERAPEUTICS, INC., *et al.*,

Liquidating Debtors.¹

Chapter 11

Case No. 19-11292 (JTD)

(Jointly Administered)

**ORDER GRANTING EIGHTEENTH OMNIBUS OBJECTION OF THE TRUSTEE OF
THE INSYS LIQUIDATION TRUST TO CLAIMS (NON-SUBSTANTIVE)**
(Amended and Superseded)

Upon the *Eighteenth Omnibus Objection of the Trustee of the Insys Liquidation Trust to Claims* (the “Objection”) for entry of an order disallowing and expunging the claims set forth on Exhibit 1 (each a “Claim” and collectively, the “Claims”), all as more fully set forth in the Objection; and upon the *Declaration of Edward A. Phillips Pursuant to 28 U.S.C. § 1746 and Local Rule 3007-1 in Support of the Eighteenth Omnibus Objection of the Trustee of the Insys Liquidation Trust to Claims* filed contemporaneously with the Objection and in support thereof; and this Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and no other or further notice being required; and the Court having considered all responses to the Objection, if any, and all such responses having been either overruled or withdrawn; and upon all proceedings had before the Court; and the Court

¹ The Liquidating Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: Insys Therapeutics, Inc. (7886); IC Operations, LLC (9659), Insys Development Company, Inc. (3020); Insys Manufacturing, LLC (0789); Insys Pharma, Inc. (9410); IPSC, LLC (6577); and IPT 355, LLC (0155).

having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and

This Court having **FOUND AND DETERMINED THAT:**

A. The holders of the Claims listed on **Exhibit 1** attached hereto were properly and timely served with a copy of the Objection and all of its accompanying exhibits and notice of a hearing on the Objection and response deadline,

B. Any entity known to have an interest in the Claims subject to the Objection has been afforded reasonable opportunity to respond to, or be heard regarding, the relief requested in the Objection, and

C. The relief requested in the Objection is in the best interests of the Liquidation Trust, its beneficiaries, the Debtors, their estates, their creditors, and other parties in interest; and after due deliberation and sufficient cause appearing therefor,

IT IS THEREFORE ORDERED THAT:

1. The Objection is **GRANTED**.
2. The Claims listed under “Amended Claims to be Disallowed” on **Exhibit 1** hereto are hereby disallowed and expunged in their entirety.
3. Epiq Corporate Restructuring, LLC is authorized and directed to disallow and expunge the Claims listed on **Exhibit 1** as reflected therein on the official claims registry pursuant to this Order and to make other changes to the official claims registry as necessary to reflect the terms of this Order.
4. Each Claim addressed in the Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate Order with respect to each Claim. Any stay of this Order pending appeal by any of the claimants whose

Claims are subject to this Order shall apply only to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to other contested matters covered hereby.

5. Nothing contained in the Objection or this Order is intended to be or shall be deemed as (i) an admission as to the validity of any claim against the Debtors or its estates, (ii) waiver of rights to dispute the amount of, basis for, or validity of any claim, (iii) a waiver of rights under Bankruptcy Code or any applicable non-bankruptcy law, (iv) an agreement or obligation to pay any claims, or (v) a waiver of any claims or causes of action which may exists against any creditor or interest holder.

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

7. The Trustee's rights to amend, modify, or supplement the Objection, to file additional objections to the Claims, any other claims (filed or not) which have or may be asserted against the Debtors or their estates, and to seek further reduction of any Claim, are preserved. Additionally, should the grounds of objection stated in the Objection be dismissed, the Trustee's right to object on other stated grounds or any other grounds that the Trustee discovers during the pendency of these cases are further preserved.

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

Amended Claims to be Disallowed					Surviving Claims			
Name	Claim #	Debtor	Disallowed Asserted Amount	Reason for Disallowance	Name	Claim #	Debtor	Surviving Asserted Amount
COUNTY OF WISE, VA	11525	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	WISE COUNTY, VA	12170	Insys Therapeutics, Inc.	Undetermined
GRAFTON COUNTY, NEW HAMPSHIRE	10714	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	GRAFTON COUNTY, NEW HAMPSHIRE	2265	Insys Therapeutics, Inc.	Undetermined
HARFORD COUNTY, MD	1691	DEBTOR NOT INDICATED	Undetermined	Claims have been amended and superseded by the surviving claim	HARFORD COUNTY, MD	1749	DEBTOR NOT INDICATED	Undetermined
HERNANDO COUNTY, FL	11178	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	HERNANDO COUNTY, FL	12166	Insys Therapeutics, Inc.	Undetermined
HIDALGO COUNTY NM	11703	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	HIDALGO COUNTY NM	12212	Insys Therapeutics, Inc.	Undetermined
J.M. SMITH CORP D/B/A SMITH DRUG CO	10212	Insys Therapeutics, Inc.	\$176,227.50	Claims have been amended and superseded by the surviving claim	J.M. SMITH CORP D/B/A SMITH DRUG CO	10571	Insys Therapeutics, Inc.	\$182,191.75
KALAMAZOO COUNTY, MI	11351	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	KALAMAZOO COUNTY, MI	12197	Insys Therapeutics, Inc.	Undetermined
KENAITZE INDIAN TRIBE; ASA'CARSERMIUT	1114	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	KENAITZE INDIAN TRIBE; ASA'CARSERMIUT	1690	Insys Therapeutics, Inc.	Undetermined
KINGSTON BOROUGH, PENNSYLVANIA	11521	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	KINGSTON BOROUGH, PENNSYLVANIA	12207	Insys Therapeutics, Inc.	Undetermined
LA PAZ COUNTY, ARIZONA	10737	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	LA PAZ COUNTY, ARIZONA	10745	Insys Therapeutics, Inc.	Undetermined
LEAVENWORTH COUNTY, KS	11484	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	LEAVENWORTH COUNTY, KS	12167	Insys Therapeutics, Inc.	Undetermined
LEFLORE, MS	11076	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	LEFLORE, MS	12163	Insys Therapeutics, Inc.	Undetermined
LINCOLN COUNTY, NEW MEXICO	11710	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	LINCOLN COUNTY, NEW MEXICO	12159	Insys Therapeutics, Inc.	Undetermined
LOUISIANA DEPARTMENT OF REVENUE	41	IC Operations, LLC	\$105.62	Claims have been amended and superseded by the surviving claim	LOUISIANA DEPARTMENT OF REVENUE	1385	IC Operations, LLC	Undetermined
LOUISIANA DEPARTMENT OF REVENUE	42	Insys Pharma, Inc.	\$2,395.74	Claims have been amended and superseded by the surviving claim	LOUISIANA DEPARTMENT OF REVENUE	2276*	Insys Pharma, Inc.	Undetermined
MAO-MSO RECOVERY II LLC	10522	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	MAO-MSO RECOVERY II LLC	10553	Insys Therapeutics, Inc.	Undetermined
MARICOPA COUNTY TREASURER	10001	Insys Therapeutics, Inc.	\$89,754.66	Claims have been amended and superseded by the surviving claim	MARICOPA COUNTY TREASURER	11126*	Insys Therapeutics, Inc.	Undetermined
MICROSOFT CORPORATION AND MICROSOFT LIC	10356	Insys Therapeutics, Inc.	\$120,367.52	Claims have been amended and superseded by the surviving claim	MICROSOFT CORPORATION AND MICROSOFT	12176	Insys Therapeutics, Inc.	\$120,367.52
MISSISSIPPI DEPARTMENT OF REVENUE	49	IC Operations, LLC	\$1,945.27	Claims have been amended and superseded by the surviving claim	MISSISSIPPI DEPARTMENT OF REVENUE	10616	IC Operations, LLC	\$896.25
MISSISSIPPI DEPARTMENT OF REVENUE	51	Insys Pharma, Inc.	\$630.00	Claims have been amended and superseded by the surviving claim	MISSISSIPPI DEPARTMENT OF REVENUE	11724	Insys Pharma, Inc.	Undetermined
MITCHELL COUNTY, NC	11428	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	MITCHELL COUNTY, NC	12164	Insys Therapeutics, Inc.	Undetermined
MONTGOMERY COUNTY BOARD OF COMMISSIONERS	11796	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	MONTGOMERY COUNTY BOARD OF COMM	12141	Insys Therapeutics, Inc.	Undetermined
MONTGOMERY COUNTY, MD	1700	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	MONTGOMERY COUNTY, MD	1752	Insys Therapeutics, Inc.	Undetermined
MORGAN COUNTY, KY	11241	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	MORGAN COUNTY, KY	12202	Insys Therapeutics, Inc.	Undetermined
MSP RECOVERY LLC	10020	Insys Therapeutics, Inc.	\$25,144,777.44	Claims have been amended and superseded by the surviving claim	MSP RECOVERY LLC	10370	Insys Therapeutics, Inc.	\$25,144,777.44
MSPA CLAIMS 1, LLC	10518	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	MSPA CLAIMS 1, LLC	10550	Insys Therapeutics, Inc.	Undetermined
NAPA COUNTY, CA	1580	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	NAPA COUNTY, CA	1753	Insys Therapeutics, Inc.	Undetermined
NICHOLAS COUNTY COMMISSION, WV	11820	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	NICHOLAS COUNTY COMMISSION, WV	12022	Insys Therapeutics, Inc.	Undetermined
PEARL RIVER COUNTY, MS	11082	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	PEARL RIVER COUNTY, MS	12165	Insys Therapeutics, Inc.	Undetermined
PEMISCOT COUNTY, MO	11490	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	PEMISCOT COUNTY, MO	11760	Insys Therapeutics, Inc.	Undetermined
PINAL COUNTY, ARIZONA	10738	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	PINAL COUNTY, ARIZONA	10746	Insys Therapeutics, Inc.	Undetermined

*These Surviving Claims have been withdrawn or expunged from the claims register. The Trustee is seeking to expunge the "Amended Claims to be Disallowed" so that the claims register accurately reflects the status of outstanding claims.

Amended Claims to be Disallowed					Surviving Claims			
Name	Claim #	Debtor	Disallowed Asserted Amount	Reason for Disallowance	Name	Claim #	Debtor	Surviving Asserted Amount
PIONEER TELEPHONE COOPERATIVE INC ET AL	10315	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	PIONEER TELEPHONE COOPERATIVE INC	10355	Insys Therapeutics, Inc.	Undetermined
PITTSFIELD TOWNSHIP, MICHIGAN	11356	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	PITTSFIELD TOWNSHIP, MICHIGAN	12198	Insys Therapeutics, Inc.	Undetermined
PLAINTIFFS IN TENNESSEE ACTION	10546	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	PLAINTIFFS IN TENNESSEE ACTION	11655	Insys Therapeutics, Inc.	Undetermined
POMPANO BEACH, FL	1652	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	POMPANO BEACH, FL	1755	Insys Therapeutics, Inc.	Undetermined
POMPANO BEACH, FL	1699	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim				
PROJECT NEW START INC - NEW LIFE CHURCH	2291	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	PROJECT NEW START INC - NEW LIFE CHURCH	2291	Insys Therapeutics, Inc.	Undetermined
RANKIN BAPTIST ASSOCIATION	1109	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	RANKIN BAPTIST ASSOCIATION	2292	Insys Therapeutics, Inc.	Undetermined
ROCKINGHAM COUNTY, NEW HAMPSHIRE	10999	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	ROCKINGHAM COUNTY, NEW HAMPSHIRE	2266	Insys Therapeutics, Inc.	Undetermined
ROCKVILLE, MD	1701	DEBTOR NOT INDICATED	Undetermined	Claims have been amended and superseded by the surviving claim	ROCKVILLE, MD	1756	DEBTOR NOT INDICATED	Undetermined
SAMPSON COUNTY, NC	11445	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	SAMPSON COUNTY, NC	12205	Insys Therapeutics, Inc.	Undetermined
SAN DIEGO, CA	1588	DEBTOR NOT INDICATED	Undetermined	Claims have been amended and superseded by the surviving claim	SAN DIEGO, CA	1757	DEBTOR NOT INDICATED	Undetermined
SANTA CRUZ COUNTY, CA	1579	DEBTOR NOT INDICATED	Undetermined	Claims have been amended and superseded by the surviving claim	SANTA CRUZ COUNTY, CA	1760	DEBTOR NOT INDICATED	Undetermined
SARASOTA MEMORIAL HOSPITAL	12081	Insys Therapeutics, Inc.	\$29,873,815.00	Claims have been amended and superseded by the surviving claim	SARASOTA MEMORIAL HOSPITAL	12152	Insys Therapeutics, Inc.	\$31,032,335.00
SARASOTA MEMORIAL HOSPITAL	12151	Insys Therapeutics, Inc.	\$310,323.35	Claims have been amended and superseded by the surviving claim				
SCOTT COUNTY, MO	11026	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	SCOTT COUNTY, MO	11997	Insys Therapeutics, Inc.	Undetermined
SONOMA COUNTY, CA	1697	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	SONOMA COUNTY, CA	1761	Insys Therapeutics, Inc.	Undetermined
ST MARY'S COUNTY, MD	11496	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	ST MARY'S COUNTY, MD	12190	Insys Therapeutics, Inc.	Undetermined
STARK COUNTY, OH BOARD OF COMMISSIONERS	11842	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	STARK COUNTY, OH BOARD OF COMMISSIONERS	12138	Insys Therapeutics, Inc.	Undetermined
STATE OF NEW JERSEY DIVISION OF TAXATION	10612	Insys Development Company,	\$4,000.00	Claims have been amended and superseded by the surviving claim	STATE OF NEW JERSEY DIVISION OF TAXATION	2629	Insys Development Company,	Undetermined
STATE OF NEW JERSEY DIVISION OF TAXATION	10614	Insys Pharma, Inc.	\$1,500,000.00	Claims have been amended and superseded by the surviving claim	STATE OF NEW JERSEY DIVISION OF TAXATION	2630	Insys Pharma, Inc.	Undetermined
STATE OF NEW JERSEY DIVISION OF TAXATION	10613	IPSC, LLC	\$2,000.00	Claims have been amended and superseded by the surviving claim	STATE OF NEW JERSEY DIVISION OF TAXATION	2631	IPSC, LLC	Undetermined
STRAFFORD COUNTY, NEW HAMPSHIRE	10645	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	STRAFFORD COUNTY, NEW HAMPSHIRE	2267	Insys Therapeutics, Inc.	Undetermined
SULLIVAN COUNTY, NEW HAMPSHIRE	2268	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	SULLIVAN COUNTY, NEW HAMPSHIRE	2268	Insys Therapeutics, Inc.	Undetermined
SUTTERWEST BAY HOSPITALS	10246	Insys Therapeutics, Inc.	\$430,750.06	Claims have been amended and superseded by the surviving claim	SUTTERWEST BAY HOSPITALS	12173	Insys Therapeutics, Inc.	\$3,951,160.06
TALBOT COUNTY, MD	1705	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TALBOT COUNTY, MD	1762	Insys Therapeutics, Inc.	Undetermined
TEAMSTERS LOCAL 493	10540	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TEAMSTERS LOCAL 493	10566	Insys Therapeutics, Inc.	Undetermined
TOWN OF AYER, MA	10850	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TOWN OF AYER, MA	12201	Insys Therapeutics, Inc.	Undetermined
TOWN OF BELMONT, NEW HAMPSHIRE	10660	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TOWN OF BELMONT, NEW HAMPSHIRE	2269	Insys Therapeutics, Inc.	Undetermined
TOWN OF BREWSTER, MA	11540	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TOWN OF BREWSTER, MA	11649	Insys Therapeutics, Inc.	Undetermined
TOWN OF CLINTON, MASSACHUSETTS	11682	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TOWN OF CLINTON, MASSACHUSETTS	12213	Insys Therapeutics, Inc.	Undetermined
TOWN OF EASTON, MASSACHUSETTS	11681	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TOWN OF EASTON, MASSACHUSETTS	12171	Insys Therapeutics, Inc.	Undetermined

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Amended Claims to be Disallowed					Surviving Claims			
Name	Claim #	Debtor	Disallowed Asserted Amount	Reason for Disallowance	Name	Claim #	Debtor	Surviving Asserted Amount
TOWN OF ELEANOR, WEST VIRGINIA	11821	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TOWN OF ELEANOR, WEST VIRGINIA	12018	Insys Therapeutics, Inc.	Undetermined
TOWN OF FORT GAY, WEST VIRGINIA	11822	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TOWN OF FORT GAY, WEST VIRGINIA	12016	Insys Therapeutics, Inc.	Undetermined
TOWN OF GAULEY BRIDGE, WEST VIRGINIA	11885	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TOWN OF GAULEY BRIDGE, WEST VIRGINIA	11985	Insys Therapeutics, Inc.	Undetermined
TOWN OF GLENVILLE, WEST VIRGINIA	11886	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TOWN OF GLENVILLE, WEST VIRGINIA	12032	Insys Therapeutics, Inc.	Undetermined
TOWN OF GRANVILLE, WEST VIRGINIA	11887	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TOWN OF GRANVILLE, WEST VIRGINIA	12042	Insys Therapeutics, Inc.	Undetermined
TOWN OF HULL, MA	11746	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TOWN OF HULL, MA	12220	Insys Therapeutics, Inc.	Undetermined
TOWN OF MIDDLETOWN, OHIO	11733	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TOWN OF MIDDLETOWN, OHIO	12216	Insys Therapeutics, Inc.	Undetermined
TOWN OF OXFORD, MA	11013	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TOWN OF OXFORD, MA	12199	Insys Therapeutics, Inc.	Undetermined
TOWN OF PORTSMOUTH, RI	11634	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TOWN OF PORTSMOUTH, RI	12193	Insys Therapeutics, Inc.	Undetermined
TOWN OF WELLFLEET, MASSACHUSETTS	11095	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TOWN OF WELLFLEET, MASSACHUSETTS	12195	Insys Therapeutics, Inc.	Undetermined
TOWN OF WHITESVILLE, WEST VIRGINIA	11806	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TOWN OF WHITESVILLE, WEST VIRGINIA	12010	Insys Therapeutics, Inc.	Undetermined
TROMBLEY & HANES PA	268	Insys Therapeutics, Inc.	\$168,651.00	Claims have been amended and superseded by the surviving claim	TROMBLEY & HANES PA	12143	Insys Therapeutics, Inc.	\$173,751.00
TUCSON MEDICAL CENTER	10095	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TUCSON MEDICAL CENTER	10556	Insys Therapeutics, Inc.	\$458,859,988.00
TULARE COUNTY, CA	1763	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	TULARE COUNTY, CA	1763	Insys Therapeutics, Inc.	Undetermined
UNITED HEALTHCARE SERVICES INC	10004	Insys Therapeutics, Inc.	\$50,000,000.00	Claims have been amended and superseded by the surviving claim	UNITED HEALTHCARE SERVICES INC	481	Insys Therapeutics, Inc.	\$35,004,767.00
VILLAGE OF PLEASANT PRAIRIE, WI	11784	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	VILLAGE OF PLEASANT PRAIRIE, WI	12224	Insys Therapeutics, Inc.	Undetermined
VILLAGE OF SILVER, OHIO	11848	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	VILLAGE OF SILVER, OHIO	12139	Insys Therapeutics, Inc.	Undetermined
WESTMINSTER, MD	1695	Insys Therapeutics, Inc.	Undetermined	Claims have been amended and superseded by the surviving claim	WESTMINSTER, MD	1764	Insys Therapeutics, Inc.	Undetermined

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Exhibit B

PHILLIPS DECLARATION

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

In re:

INSYS THERAPEUTICS, INC., *et al.*,

Liquidating Debtors.¹

Chapter 11

Case No. 19-11292 (JTD)

(Jointly Administered)

**DECLARATION OF EDWARD A. PHILLIPS PURSUANT TO 28 U.S.C. § 1746 AND
LOCAL RULE 3007-1 IN SUPPORT OF EIGHTEENTH OMNIBUS OBJECTION OF THE
TRUSTEE OF THE INSYS LIQUIDATION TRUST TO CLAIMS (NON-SUBSTANTIVE)
(Amended and Superseded Claims)**

Edward A. Phillips, under penalty of perjury hereby declares as follows:

1. I am Managing Director of Getzler Henrich & Associates LLC (“Getzler Henrich”). My professional credentials include: Certified Turnaround Professional; Certified Insolvency & Restructuring Advisor; Certified Fraud Examiner; Certified in Financial Forensics; and Certified Public Account. I have more than 25 years of experience in finding solutions to problems in restructuring, insolvency, liquidation, and forensic accounting matters. I have advised a variety of parties and functioned in numerous roles in bankruptcy proceedings, out-of-court restructurings, forensic accounting engagements and post-confirmation engagements.
2. I submit this declaration in support of the *Eighteenth Omnibus Objection of the Trustee of the Insys Liquidation Trust to Claims (Substantive)* (the “Objection”).
3. Getzler Henrich serves as the financial advisor to the Insys Liquidation Trust (the “Trust”) and Mr. William Henrich, the Trustee of the Trust, and has been working in these cases

¹ The Liquidating Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: Insys Therapeutics, Inc. (7886); IC Operations, LLC (9659), Insys Development Company, Inc. (3020); Insys Manufacturing, LLC (0789); Insys Pharma, Inc. (9410); IPSC, LLC (6577); and IPT 355, LLC (0155).

since the Effective Date.² I am the primary Getzler Henrich professional responsible for overseeing the claims analysis process. Additionally, I also consult with the Debtors' former Chief Financial Officer and Director of Accounting who currently act as consultants to the Trust and have firsthand knowledge of the Debtors' books and records (the "Books and Records"). As such, I have gained significant familiarity of the Books and Records and their Schedules.

4. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge, my review (or the review of Trust's counsel, Epiq, and/or Trust's consultants under my supervision) of business records kept by the Debtors in the ordinary course of business, the relevant proofs of claim, and/or the claims register maintained by Epiq, the claims and noticing agent in these cases. The objections set forth in the Objection are based on the review conducted. I have personally reviewed the Objection and to the best of my knowledge and belief, the information contained on Exhibit 1 to the proposed form of order (the "Proposed Order") approving the Objection is true and correct.

5. I and/or the Trust's counsel reviewed the claims identified in Exhibit 1 to the Proposed Order and the supporting documentation, if any, filed with the claims, and have determined that each of the claims has been amended and superseded by a later filed claim, filed by the same claimant for the same liability. In nearly all instances, claimant has indicated on the Surviving Claims that it amends and identifies the Amended and Superseded Claim. Therefore, the claims in Exhibit 1 should be disallowed and expunged as reflected therein.

6. Based on the foregoing, and to the best of my knowledge, information and belief, the information contained in the Objection and exhibits thereto is true and correct.

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

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge and belief.

Executed on: December 10, 2021

/s/ Edward A. Phillips
Edward A. Phillips