

OPIOID MASTER DISBURSEMENT TRUST II
DISTRIBUTION PROCEDURES

SECTION 1. APPLICABILITY.

Pursuant to the *Fourth Amended Joint Plan of Reorganization (With Technical Modifications) of Mallinckrodt Plc and its Debtor Affiliates under Chapter 11 of the Bankruptcy Code* (the “**Plan**”) [Dkt. No. 6510]¹, the Opioid MDT II shall: (i) preserve, hold, collect, manage, maximize, and liquidate the assets of the Opioid MDT II for use in funding the Opioid Creditor Trusts and making such other payments as provided for in the Plan; and (ii) assume all liability for Other Opioid Claims, and all Other Opioid Claims shall be satisfied solely from their respective Other Opioid Claimant Pro Rata Shares (referenced herein) in accordance with the terms of the Plan.

The procedures by which the Opioid MDT II shall satisfy both obligations (i) and (ii) in the prior sentence are set forth in these distribution procedures (this “**Master II TDP**”). Under the Plan, each Other Opioid Claim shall be resolved solely in accordance with the terms, provisions and procedures set forth in this Master II TDP and any recovery, if any, shall be limited to each Other Opioid Claimant’s respective Other Opioid Claimant Pro Rata Share. Holders of Opioid Claims are enjoined from pursuing such Opioid Claims in accordance with the Plan, including Article IX.G, other than as expressly permitted pursuant to this Master II TDP.

SECTION 2. DISTRIBUTION PROCEDURES GENERALLY.

With the exception of Other Opioid Claims, U.S. Government Opioid Claims (including FHCA Opioid Claims), No Recovery Opioid Claims, and Released Co-Defendant Claims, all Opioid Claims shall be administered, liquidated and discharged pursuant to, and to the extent provided in, the Opioid Creditor Trust Documents for the Opioid Creditor Trust, or the Ratepayer Account (if applicable), to which such Opioid Claims are channeled in accordance with this Master II TDP. Distributions from the Opioid Creditor Trusts in accordance with the Opioid Creditor Trust Documents, or from the Ratepayer Account (if applicable), shall be the sole source of recovery, if any, in respect of all Opioid Claims except for Other Opioid Claims, U.S. Government Opioid Claims (including FHCA Opioid Claims), No Recovery Opioid Claims, and Released Co-Defendant Claims, and Holders of such Opioid Claims shall have no other or further recourse to any Protected Party, including from the Opioid MDT II.

SECTION 3. STATE & MUNICIPAL OPIOID CLAIMS.

3.1 State Opioid Claims Defined.

A State Opioid Claim is an Opioid Claim or Opioid Demand that is held by a State.

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Plan.

An Opioid Claim is a Claim or Cause of Action (other than Claims or Causes of Action arising from violations of the Voluntary Injunction or Opioid Operating Injunction), whether existing now or arising in the future, based in whole or in part on any conduct or circumstance occurring or existing on or before the Effective Date and arising out of, relating to, or in connection with any opioid product or substance, and any and all Opioid Demands related thereto, including, for the avoidance of doubt, claims for indemnification, contribution, or reimbursement on account of payments or losses in any way arising out of, relating to, or in connection with any such conduct or circumstances and Co-Defendant Claims; for the avoidance of doubt, Opioid Claims do not include (i) any liability premised on allegations regarding conduct undertaken by the Reorganized Debtors after the Effective Date, (ii) any Generics Price Fixing Claims, or (iii) any claims arising under section 502(h) of the Bankruptcy Code.

An Opioid Demand is any present or future demand for payment against a Debtor that (a) was not an Opioid Claim during the Chapter 11 Cases prior to the Effective Date; (b) arises out of the same or similar conduct or events that gave rise to the Opioid Claims addressed by the Opioid Permanent Channeling Injunction; and (c) pursuant to the Plan, shall be dealt with by the Opioid MDT II or the Opioid Creditor Trusts, as applicable.

3.2 Municipal Opioid Claims Defined.

A Municipal Opioid Claim is an Opioid Claim or Opioid Demand that is held by a Governmental Unit that is not a State or the United States or a Tribe or any foreign Governmental Unit including, in each case, any department, agency, or instrumentality thereof.

3.3 Channeling of State Opioid Claims & Municipal Opioid Claims to NOAT II.

On the Effective Date, all State Opioid Claims and Municipal Opioid Claims shall be channeled to and exclusively assumed by NOAT II. State Opioid Claims and Municipal Opioid Claims shall be administered, liquidated and discharged solely pursuant to the NOAT II Documents, and satisfied solely from funds held by NOAT II as and to the extent provided in the NOAT II Documents.

3.4 Distributions to NOAT II.

On the Opioid MDT II Initial Distribution Date and each Opioid MDT II Subsequent Distribution Date, or as soon thereafter as reasonably practicable, in accordance with the Plan, the Opioid MDT II will distribute to NOAT II: (i) 97.1% of the first \$625 million received on account of the Public Opioid Creditor Share, reduced by the Public School Distribution Adjustment, (ii) 97.05% of amounts received in excess of \$625 million and up to and including \$1.25 billion on account of the Public Opioid Creditor Share, and (iii) 97.0% of amounts received in excess of \$1.25 billion on account of the Public Opioid Creditor Share.

The Public Opioid Creditor Share means the remaining amount of the Opioid MDT II Distributable Value after (a) payment of the FHCA Opioid Claims Share, (b) payment of the aggregate amount of all Other Opioid Claimant Pro Rata Shares, (c) all payments to the

Private Opioid Creditor Trusts and the Ratepayer Account, (d) any amounts required to fund the Opioid MDT II Operating Reserve or the Opioid MDT II Third-Party Payor Reserve, and (e) any amounts in the Opioid Attorneys' Fee Fund, any amounts in the Opioid MDT II Operating Reserve, and any amounts in the Opioid MDT II Third-Party Payor Reserve Tribe Opioid Claims.

The Opioid MDT II will also distribute to NOAT II an interest in the MNK Opioid Abatement Fund LLC (the "**NOAT II MOAF Interest**"). The NOAT II MOAF Interest will entitle NOAT II to its proportionate share of net proceeds of the New Opioid Warrants in accordance with the MNK Opioid Abatement Fund LLC Agreement (the "**MOAF LLC Agreement**").

3.5 Tribe Opioid Claims Defined.

A Tribe Opioid Claim is an Opioid Claim or Opioid Demand that is held by any American Indian or Alaska Native Tribe, band, nation, pueblo, village or community, that the U.S. Secretary of the Interior acknowledges as an Indian Tribe, as provided in the Federally Recognized Tribe List Act of 1994, 25 U.S.C. § 5130, and as periodically listed by the U.S. Secretary of the Interior in the Federal Register pursuant to 25 U.S.C. § 5131; and any "Tribal Organization" as provided in the Indian Self-Determination and Education Assistance Act of 1975, as amended, 25 U.S.C. § 5304(l).

3.6 Channeling of Tribe Opioid Claims to TAFT II.

On the Effective Date, all Tribe Opioid Claims shall be channeled to and assumed exclusively by TAFT II. Tribe Opioid Claims shall be administered, liquidated and discharged solely pursuant to the TAFT II Documents, and satisfied solely from funds held by the TAFT II as and to the extent provided in the TAFT II Documents.

3.7 Effective Date Distributions to TAFT II.

On the Opioid MDT II Initial Distribution Date and each Opioid MDT II Subsequent Distribution Date, or as soon thereafter as reasonably practicable, in accordance with the Plan, the Opioid MDT II will distribute to TAFT II: (i) 2.90% of the first \$625 million received on account of the Public Opioid Creditor Share, increased by the Public School Distribution Adjustment, (ii) 2.95% of amounts received in excess of \$625 million and up to and including \$1.25 billion on account of the Public Opioid Creditor Share, and (iii) 3.0% of amounts received in excess of \$1.25 billion on account of the Public Opioid Creditor Share.

The Opioid MDT II will also distribute to TAFT II an interest in the MNK Opioid Abatement Fund LLC (the "**TAFT II MOAF Interest**"). The TAFT II MOAF Interest will entitle TAFT II to its proportionate share of net proceeds of the New Opioid Warrants in accordance with the MOAF LLC Agreement.

SECTION 4. U.S. GOVERNMENT OPIOID CLAIMS.

4.1 U.S. Government Opioid Claims and FHCA Opioid Claims Defined.

A U.S. Government Opioid Claim is an Opioid Claim or Opioid Demand held by the United States, including any civil, non-fraud FHCA Opioid Claims.

A FHCA Opioid Claim is an Opioid Claim arising from the U.S. Government Payor Statutory Rights held by the FHCA on account of opioid injury-related conditional payments made by such programs or agencies to, on behalf of, or in respect of, their respective beneficiaries, including holders of PI Opioid Claims; provided however that these claims do not include or apply to any claims brought by programs operated by tribes or tribal organizations under the Indian Self-Determination and Education Assistance Act, 25 U.S.C. §§ 5301–5423, or programs operated by urban Indian organizations that have a grant or contract with the Indian Health Service under the Indian Health Care Improvement Act, 25 U.S.C. §§ 1601–1685.

4.2 Channeling of U.S. Government Opioid Claims to Opioid MDT II.

On the Effective Date, all U.S. Government Opioid Claims (including FHCA Opioid Claims) shall be channeled to and assumed exclusively by the Opioid MDT II. U.S. Government Opioid Claims shall be satisfied solely as set forth in these Master II TDPs.

4.3 Effective Date Distributions on Account of FHCA Opioid Claims and U.S. Government Opioid Claims.

On the Opioid MDT II Initial Distribution Date and in accordance with the Plan, the Opioid MDT II will distribute to the U.S. Government (to an entity to be directed by the Department of Justice) \$15 million, in full and final satisfaction of the FHCA Opioid Claims against the Debtors.

All remaining U.S. Government Opioid Claims shall be treated as Other Opioid Claims and shall recover solely from their respective Other Opioid Claim Pro Rata Shares.

SECTION 5. THIRD-PARTY PAYOR OPIOID CLAIMS.

5.1 Third-Party Payor Opioid Claims Defined.

A Third-Party Payor Opioid Claim is an Opioid Claim or Opioid Demand held by a health insurer, an employer-sponsored health plan, a union health and welfare fund or any other provider of health care benefits, and including any third-party administrator or agent on behalf thereof, in each case in its capacity as such (including any Opioid Claim or Opioid Demand based on the subrogation rights of the Holder thereof), and that is not a held by a Governmental Unit.

5.2 Channeling of Third-Party Payor Opioid Claims to the Third-Party Payor Trust.

On the Effective Date, all Third-Party Payor Opioid Claims shall be channeled to and assumed exclusively by the Third-Party Trust. Third-Party Payor Opioid Claims shall be administered, liquidated and discharged solely pursuant to the Third-Party Payor Trust Documents, and satisfied solely from funds held by the Third-Party Payor Trust as and to the extent provided in the Third-Party Payor Trust Documents.

5.3 Effective Date Distribution to the Third-Party Payor Trust.

In accordance with the Plan, the Opioid MDT II will distribute to the Third-Party Payor Trust 5.21% of the sum of the Initial Opioid MDT II Payment and the aggregate amount of all Opioid Deferred Cash Payments (i) after giving effect to the Prepayment Option, if exercised, (ii) after deducting the U.S. Government Opioid Claims Share, and (iii) gross of applicable Private Opioid Creditor Trust Deductions and Holdbacks. For the avoidance of doubt, and for illustrative purposes, in the event the Prepayment Option is not exercised, the Third-Party Payor Claims Share will equal \$89,091,000 prior to application of the applicable Private Opioid Creditor Trust Deductions and Holdbacks. Distributions to the Third-Party Payor Trust shall be made in four installments: (i) \$1,000,000 paid on the Opioid MDT II Initial Distribution Date, and (ii) three equal payments for the remaining amount of the Third-Party Payor Opioid Claims Share (provided that if the Prepayment Option is exercised after the first payment, subsequent payments will be adjusted accordingly), the first payment made within 5 business days of the date that is 180 days after the Effective Date, and the second and third payments made on the first and second anniversaries of the first payment.

SECTION 6. PI OPIOID CLAIMS.

6.1 PI Opioid Claims Defined.

A PI Opioid Claim is any Opioid Claim (including Opioid Demand) of any natural person for an alleged opioid-related personal injury or other similar opioid-related Claim or Cause of Action, including any opioid-related personal injury Claim, and that is not a Hospital Opioid Claim, a Third-Party Payor Opioid Claim, a NAS PI Opioid Claim, a NAS Monitoring Opioid Claim, a Ratepayer Opioid Claim, an Emergency Room Physicians Opioid Claim, or a Governmental Opioid Claim.

6.2 Channeling of PI Opioid Claims to the PI Trust.

On the Effective Date, all PI Opioid Claims shall be channeled to and assumed exclusively by the PI Trust. PI Opioid Claims shall be administered, liquidated and discharged solely pursuant to the PI Trust Documents, and satisfied solely from the PI Opioid Claims Share held by the PI Trust as and to the extent provided in the PI Trust Documents.

6.3 Effective Date Distribution to the PI Trust.

On the Opioid MDT II Initial Distribution Date and each Opioid MDT II Subsequent Distribution Date, or as soon thereafter as reasonably practicable, in accordance with the

Plan and for satisfaction of PI Opioid Claims, the Opioid MDT II will distribute to the PI Trust 9.3% of the Opioid MDT II Distributable Value (i) after deducting from the Opioid MDT II Distributable Value (a) reserved expenses for items (a) and (b) of the definition of Opioid MDT II Operating Expenses, and (b) the FHCA Opioid Claims Share, and (ii) gross of applicable Private Opioid Creditor Trust Deductions and Holdbacks.

The Opioid MDT II will also distribute to the PI Trust an interest in the MNK Opioid Abatement Fund LLC (the “**PI Trust MOAF Interest**”) on account of PI Opioid Claims. The PI Trust MOAF Interest will entitle the PI Trust to its proportionate share of net proceeds of the New Opioid Warrants on account of PI Opioid Claims in accordance with the MOAF LLC Agreement.

SECTION 7. NAS PI OPIOID CLAIMS.

7.1 NAS PI Opioid Claims Defined.

An NAS PI Opioid Claim is an Opioid Claim or Opioid Demand held by any natural person who has been diagnosed by a licensed medical provider with a medical, physical, cognitive or emotional condition resulting from such natural person’s intrauterine exposure to opioids or opioid replacement or treatment medication, including but not limited to the condition known as neonatal abstinence syndrome, and does not include any NAS Monitoring Opioid Claims.

7.2 Channeling of NAS PI Opioid Claims to the PI Trust.

On the Effective Date, all NAS PI Opioid Claims shall be channeled to and assumed exclusively by the PI Trust. NAS PI Opioid Claims shall be administered, liquidated and discharged solely pursuant to the PI Trust Documents, and satisfied solely from the NAS PI Opioid Claims Share held by the PI Trust as and to the extent provided in the PI Trust Documents.

7.3 Effective Date Distribution to the PI Trust.

On the Opioid MDT II Initial Distribution Date and each Opioid MDT II Subsequent Distribution Date, or as soon thereafter as reasonably practicable, in accordance with the Plan and for satisfaction of NAS PI Opioid Claims, the Opioid MDT II will distribute to the PI Trust 0.625% of the Opioid MDT II Distributable Value (i) after deducting from the Opioid MDT II Distributable Value (a) reserved expenses for items (a) and (b) of the definition of Opioid MDT II Operating Expenses, and (b) the FHCA Opioid Claims Share, and (ii) gross of applicable Private Opioid Creditor Trust Deductions and Holdbacks.

The Opioid MDT II will also distribute to the PI Trust an interest in the MNK Opioid Abatement Fund LLC (the “**NAS PI Trust MOAF Interest**”) on account of NAS PI Opioid Claims. The NAS PI Trust MOAF Interest will entitle the PI Trust to its proportionate share of net proceeds of the New Opioid Warrants on account of NAS PI Opioid Claims in accordance with the MOAF LLC Agreement.

SECTION 8. HOSPITAL OPIOID CLAIMS.

8.1 Hospital Opioid Claims Defined.

A Hospital Opioid Claim is an Opioid Claim or Opioid Demand held by a provider of healthcare treatment services or any social services, in its capacity as such, and that is not held by a Governmental Unit. For the avoidance of doubt, Hospital Opioid Claims exclude Emergency Room Physicians Opioid Claims.

8.2 Channeling of Hospital Opioid Claims to the Hospital Trust.

On the Effective Date, all Hospital Opioid Claims shall be channeled to and assumed exclusively by the Hospital Trust. Hospital Opioid Claims shall be administered, liquidated and discharged solely pursuant to the Hospital Trust Documents, and satisfied solely from funds held by the Hospital Trust as and to the extent provided in the Hospital Trust Documents.

8.3 Effective Date Distributions to the Hospital Trust.

On the Opioid MDT II Initial Distribution Date and each Opioid MDT II Subsequent Distribution Date, or as soon thereafter as reasonably practicable, in accordance with the Plan, the Opioid MDT II will distribute to the Hospital Trust 3.57% of the Opioid MDT II Distributable Value (i) after deducting from the Opioid MDT II Distributable Value (a) reserved expenses for items (a) and (b) of the definition of Opioid MDT II Operating Expenses, and (b) the FHCA Opioid Claims Share, and (ii) gross of applicable Private Opioid Creditor Trust Deductions and Holdbacks.

The Opioid MDT II will also distribute to the Hospital Trust an interest in the MNK Opioid Abatement Fund LLC (the “**Hospital Trust MOAF Interest**”). The Hospital Trust MOAF Interest will entitle the Hospital Trust to its proportionate share of net proceeds of the New Opioid Warrants in accordance with the MOAF LLC Agreement.

SECTION 9. RATEPAYER OPIOID CLAIMS.

9.1 Ratepayer Opioid Claims Defined.

A Ratepayer Opioid Claim is an Opioid Claim or Opioid Demand that arises out of or relates to the payment of health insurance by the Holder of such Claim.

9.2 Channeling of Ratepayer Opioid Claims to the Ratepayer Account.

On the Effective Date, all Ratepayer Opioid Claims shall be channeled to and assumed exclusively by the Ratepayer Account. Ratepayer Opioid Claims shall be satisfied solely from funds held by the Ratepayer Account.

9.3 Effective Date Distribution to the Ratepayer Account.

On the Opioid MDT II Initial Distribution Date, the Ratepayer Account will receive a distribution of \$3 million in cash from the Opioid MDT II, which amount shall be gross of applicable Private Opioid Creditor Trust Deductions and Holdbacks, and from which shall be deducted any attorneys' fees paid in accordance with Article IV.X.8 of the Plan.

Funds distributed from the Ratepayer Account (less attorneys' fees and costs, as set forth in the Plan) will be directed solely to abatement of the opioid crisis, including distributions to the Truth Initiative Account in the Purdue Bankruptcy Cases.

SECTION 10. NAS MONITORING OPIOID CLAIMS.

10.1 NAS Monitoring Opioid Claims Defined.

A NAS Monitoring Opioid Claim is an Opioid Claim or Opioid Demand held by, or on account of or on behalf of, a NAS Child and relates to medical monitoring support, educational support, vocational support, familial support or similar related relief, but is not a NAS PI Opioid Claim.

10.2 Channeling of NAS Monitoring Opioid Claims to the NAS Monitoring Trust.

On the Effective Date, all NAS Monitoring Opioid Claims shall be channeled to and assumed exclusively by the NAS Monitoring Trust. NAS Monitoring Opioid Claims shall be administered, liquidated and discharged solely pursuant to the NAS Monitoring Trust Documents, and satisfied solely from funds held by the NAS Monitoring Trust as and to the extent provided in the NAS Monitoring Trust Documents.

10.3 Effective Date Distribution to the NAS Monitoring Trust.

On the Opioid MDT II Initial Distribution Date, the NAS Monitoring Trust will receive a distribution of \$1.5 million in cash from the Opioid MDT II, which amount shall be gross of applicable Private Opioid Creditor Trust Deductions and Holdbacks, and from which shall be deducted any attorneys' fees paid in accordance with Article IV.X.8 of the Plan.

SECTION 11. EMERGENCY ROOM PHYSICIANS OPIOID CLAIMS.

11.1 Emergency Room Physicians Opioid Claims Defined.

An Emergency Room Physicians Opioid Claim is an Opioid Claim or Opioid Demand held by an emergency room physician whose billing and revenue collection were entirely separate from the medical facility billing practices and were not employed by such medical

facility. For the avoidance of doubt, Emergency Room Physicians Opioid Claims exclude Hospital Opioid Claims.

11.2 Channeling of Emergency Room Physicians Opioid Claims to the Emergency Room Physicians Trust.

On the Effective Date, all Emergency Room Physicians Opioid Claims shall be channeled to and assumed exclusively by the Emergency Room Physicians Trust. Emergency Room Physicians Opioid Claims shall be administered, liquidated and discharged solely pursuant to the Emergency Room Physicians Trust Documents, and satisfied solely from funds held by the Emergency Room Physicians Trust as and to the extent provided in the Emergency Room Physicians Trust Documents.

11.3 Effective Date Distribution to the Emergency Room Physicians Trust.

On the Opioid MDT II Initial Distribution Date, the Emergency Room Physicians Trust will receive a distribution of \$4.5 million in cash from the Opioid MDT II, which amount shall be gross of applicable Private Opioid Creditor Trust Deductions and Holdbacks, and from which shall be deducted any attorneys' fees paid in accordance with Article IV.X.8 of the Plan.

SECTION 12. OTHER OPIOID CLAIMS.

12.1 Other Opioid Claims Defined.

An Other Opioid Claim is any Opioid Claim that is not a Released Co-Defendant Claim, Governmental Opioid Claim, Third-Party Payor Opioid Claim, Hospital Opioid Claim, Ratepayer Opioid Claim, NAS Monitoring Opioid Claim, Emergency Room Physicians Opioid Claim, or PI/NAS Opioid Claim, but including, for the avoidance of doubt, Co-Defendant Claims, U.S. Government Opioid Claims (excluding FHCA Opioid Claims) and any No Recovery Opioid Claims that are Allowed after the Effective Date under section 502(j) of the Bankruptcy Code.

12.2 Channeling of Other Opioid Claims to the Opioid MDT II.

On the Effective Date, all Other Opioid Claims shall be channeled to and assumed exclusively by the Opioid MDT II. Other Opioid Claims shall be administered, liquidated and discharged solely pursuant to these Master II TDPs, and satisfied solely from the Holder of an Allowed Other Opioid Claim's respective Other Opioid Claimant Pro Rata Share.

Other Opioid Claimant Pro Rata Share means as of any Opioid MDT II Subsequent Distribution Date, with respect to any Allowed Other Opioid Claim, an amount such that (a) the cumulative aggregate recovery to the Holder of such Allowed Other Opioid Claim divided by the total amount of Allowed Other Opioid Claims to date equals (b) the aggregate amount of distributions made by the Opioid MDT II to NOAT II divided by the Deemed NOAT II Opioid Claims Pool; *provided, however*, notwithstanding anything to the contrary contained in the Plan, at any time within 60 days after the allowance of an

Allowed Other Opioid Claim, such Holder may file a motion with the Bankruptcy Court, on appropriate notice, and seek the Bankruptcy Court's determination as to (x) whether such amount is unfairly discriminatory under Bankruptcy Code Section 1129(b) as compared to the treatment provided to holders of Opioid Claims in any or all of Classes 8(a)-(c) and 9(a)-9(g) under the Plan, and (y) to the extent that the Bankruptcy Court determines that such amount is unfairly discriminatory, the appropriate amount to be provided by the Opioid MDT II to such holder so that the treatment of such holder and of any other holders of Allowed Other Opioid Claims is not unfairly discriminatory under Bankruptcy Code Section 1129(b) as compared to the treatment provided to holders of Opioid Claims in any or all of Classes 8(a)-(c) and 9(a)-9(g) under the Plan (for purposes of making the determinations specified in the preceding clauses (x) and (y), Class 9(h) shall be deemed to have rejected the Plan; the aggregate Allowed amount of State Opioid Claims and Municipal Opioid Claims shall be determined in accordance with applicable law without affording any binding (or any other) effect or presumption of validity to (and without otherwise taking into account) the value ascribed to the State Opioid Claims and Municipal Opioid Claims in the Plan's definition of Deemed NOAT II Opioid Claims Pool; and the burden of proof and persuasion with respect to the issue of unfair discrimination shall rest on the side and shall otherwise be the same as such burden would have been had the issue been litigated at the Confirmation Hearing (provided that if and to the extent that any such burden would have been on the Debtors at the Confirmation Hearing, such burden shall rest to the same extent on any party or parties opposing the motion); provided further that to the extent such a motion is brought, (i) the Opioid MDT II and the Opioid Creditor Trusts, each of their respective beneficiaries including the Future Claimants' Representative, and any Holders of disputed Other Opioid Claims shall have standing to appear and be heard with respect to such motion and (ii) the resolution of such motion by Final Order shall be binding on such Holder, the Opioid MDT II and the Opioid Creditor Trusts, each of their respective beneficiaries including the Future Claimants' Representative and all Holders of disputed Other Opioid Claims.

SECTION 13. RESOLUTION PROCEDURES FOR OTHER OPIOID CLAIMS.

13.1 Administration of Other Opioid Claims.

On the Effective Date or as soon as reasonably practicable thereafter, the Opioid MDT II Administrator will (i) file the notice of the Other Opioid Bar Date with the Bankruptcy Court and (ii) publish the notice of the Other Opioid Bar Date, the form of which shall be reasonably acceptable to the Reorganized Debtors. The notice shall be served on all known Other Opioid Claimants who were served with ballots for Class 9(h) or submitted ballots for Class 9(h). Any Other Opioid Claim for which no timely proof of claim form is submitted shall be deemed disallowed, subject to Bankruptcy Rule 9006.

All Other Opioid Claims shall be Disputed Claims under the Plan. Only Other Opioid Claims that become Allowed Claims pursuant to the procedures contained in Article IV.Y.2 herein shall be entitled to receive distributions on account of their respective Other Opioid Creditor Pro Rata Share. For the avoidance of doubt, Other Opioid Claims, whether Allowed or disallowed, shall not be entitled to any distributions from any Abatement Trust or other Opioid Creditor Trust.

After Other Opioid Claims are Allowed and in the course of making any Opioid MDT II Subsequent Distribution, the Opioid MDT II Administrator will calculate the Other Opioid Claimant Pro Rata Share for the Allowed Other Opioid Claims, and shall make distributions to Holders of Allowed Other Opioid Claims accordingly.

The Opioid MDT II Administrator may, in its discretion, elect to implement procedures for the establishment and release of a reserve for Other Opioid Claims that may be allowed in the future. Subject to definitive guidance from the IRS or a court of competent jurisdiction to the contrary, the Opioid MDT II shall treat any such reserve as a “disputed ownership fund” governed by Treasury Regulation section 1.468B-9 and to the extent permitted by applicable law, report consistently with the foregoing for state and local income tax purposes. All parties (including, to the extent applicable, the Opioid MDT II and Holders of Other Opioid Claims) shall be required to report for tax purposes consistently with the foregoing.

13.2 Objections to Other Opioid Claims.

The Opioid MDT II Administrator shall be entitled to object to Other Opioid Claims. Any objections to Other Opioid Claims shall be served and filed on or before the later of (i) two-hundred and seventy (270) days after the Other Opioid Claims Bar Date and (ii) such later date as may be fixed by the Bankruptcy Court (as the same may be extended by the Bankruptcy Court for cause shown). The Opioid MDT II Administrator shall be entitled to use omnibus objections in compliance with Local Rule 3007-1 and may seek Bankruptcy Court approval to establish additional objection or estimation procedures as the Opioid MDT II Administrator believes appropriate. Other Opioid Claims shall be Allowed or disallowed in accordance with the Bankruptcy Code, and any objection to, or other dispute regarding, the Allowance of an Other Opioid Claim shall (absent consensual resolution) be determined by the Bankruptcy Court. Notwithstanding anything to the contrary contained in the Plan or this Master II TDP, any disallowance of any Other Opioid Claim pursuant to any objection filed under this section of the Plan or otherwise shall be subject to reconsideration upon the filing, at any time, of a motion by the holder of such Claim under section 502(j) of the Bankruptcy Code.

13.3 Resolution of Other Opioid Claims.

On and after the Effective Date the Opioid MDT II Administrator shall have the authority to compromise, settle, otherwise resolve, or withdraw any objections to Other Opioid Claims and to compromise, settle, or otherwise resolve any Other Opioid Claims without approval of the Bankruptcy Court.

13.4 Automatic Disallowance of Other Opioid Claims.

Any Other Opioid Claims held by an Entity from which property is recoverable under sections 542, 543, 550, or 553 of the Bankruptcy Code or that is a transferee of a transfer avoidable under section 522(f), 522(h), 544, 545, 547, 548, 549, or 724(a) of the Bankruptcy Code, as determined by a Final Order, shall be deemed disallowed pursuant to section 502(d) of the Bankruptcy Code, and holders of such Other Opioid Claims may not

receive any distributions on account of such Opioid Claims until such time as such Causes of Action against that Entity have been settled or a Final Order with respect thereto has been entered and all sums due, if any, to the Debtors by that Entity have been turned over or paid to the Debtors or the Reorganized Debtors.

13.5 Estimation of Other Opioid Claims.

The Opioid MDT II Administrator may at any time request that the Bankruptcy Court estimate any Other Opioid Claims pursuant to section 502(c) of the Bankruptcy Code for any reason or purpose, regardless of whether the Opioid MDT II Administrator has previously objected to such Other Opioid Claim or whether the Bankruptcy Court has ruled on any such objection; provided, however, any estimation of any Other Opioid Claim shall be subject to reconsideration upon the filing, at any time, of a motion by the holder of such Claim under section 502(j) of the Bankruptcy Code. The Bankruptcy Court shall retain jurisdiction to estimate any Other Opioid Claim at any time during litigation concerning any objection to any Other Opioid Claim, including, during the pendency of any appeal relating to any such objection. If the Bankruptcy Court estimates any Other Opioid Claim, that estimated amount shall constitute the maximum limitation on such Other Opioid Claim (unless such Other Opioid Claim is subsequently Allowed in a greater amount pursuant to section 502(j) of the Bankruptcy Code), and the Opioid MDT II Administrator may pursue supplementary proceedings to object to the ultimate allowance of such Other Opioid Claim. All of the aforementioned objection, estimation and resolution procedures are cumulative and not exclusive of one another. Other Opioid Claims may be estimated and subsequently compromised, settled, withdrawn, or resolved by any mechanism approved by the Bankruptcy Court.

SECTION 14. OPIOID ATTORNEYS' FEE FUND.

14.1 Funding of the Opioid Attorneys' Fee Fund.

The Opioid Attorneys' Fee Fund shall consist of the Municipal and Tribe Opioid Attorneys' Fee Fund and the State Opioid Attorneys' Fee Fund.

On the Opioid MDT II Initial Distribution Date and each Opioid MDT II Subsequent Distribution Date, the Opioid MDT II shall deposit (i) 5.5% of each distribution of the Public Opioid Creditor Share into the Municipal and Tribe Opioid Attorneys' Fee Fund (subject to a cap of \$110 million) and (ii) 4.5% of each distribution of the Public Opioid Creditor Share into the State Opioid Attorneys' Fee Fund (subject to a cap of \$90 million).

14.2 Administration of the Opioid Attorneys' Fee Fund.

The State Opioid Attorneys' Fee Fund shall be established by the National Opioid Abatement Trust II, and administered in accordance with the provisions attached as Exhibit 5 to the National Opioid Abatement Trust II Distribution Procedures.

The Municipal and Tribal Opioid Attorneys' Fee Fund shall be established by the Trustees in a single segregated account prior to making distributions of the Public Opioid Creditor Share Distributable Value. The Municipal and Tribal Opioid Attorneys' Fee

Fund shall be administered and invested in accordance with Exhibit 7 of the Plan as set forth in the MDT II Agreement.

SECTION 15. MASTER II TDP DETERMINATION BY THE BANKRUPTCY COURT.

The Bankruptcy Court shall have exclusive jurisdiction to determine whether a claim asserted after the Effective Date shall be channeled to an Opioid Creditor Trust, shall be subject to the Other Opioid Reserve or is instead disallowed and released.