

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

In re:

MALLINCKRODT PLC, et al.,

Reorganized Debtors.<sup>1</sup>

CHAPTER 11

Case No. 20-12522 (JTD)

(Jointly Administered)

**NOTICE OF FILING OF ANNUAL REPORT OF TRIBAL ABATEMENT FUND  
TRUST II PURSUANT TO TRIBAL ABATEMENT FUND TRUST II AGREEMENT**

PLEASE TAKE NOTICE that, in accordance with Section 2.4 of the Tribal Abatement Fund Trust II (“**TAFT II**”) Agreement dated as of June 26, 2022 (the “**Trust Agreement**”), Mary L. Smith, Kevin K. Washburn, and Dr. Kathy Hopinkah Hannan, in their capacity as the TAFT II Trustees (collectively, the “**Trustees**”), have filed with this Court an annual report for the period ended December 31, 2025 (the “**Annual Report**”) audited by the Independent Auditors along with an opinion of the Independent Auditors as to the fairness in all material respects of the special-purpose financial statements contained in the Annual Report (the “**Opinion**”).<sup>2</sup> A copy of the Annual Report and a copy of the Opinion are attached hereto as **Exhibit 1**.

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<sup>1</sup> 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., Hazelwood, Missouri 63042.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Trust Agreement.

PLEASE TAKE FURTHER NOTICE that in accordance with Section 2.5 of the Trust Agreement, the Trustees are also required to file with this Court a report on the Approved Tribal Opioid Abatement Uses (the “**Tribal Opioid Abatement Report**”) during the period covered by the Annual Report. A copy of the Tribal Opioid Abatement Report for the period ended December 31, 2025 is attached hereto as **Exhibit 2**.

DATED: April 27, 2026

Respectfully Submitted,

**CAMPBELL & LEVINE LLC**

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# **EXHIBIT 1**

**Tribal Abatement Fund Trust II**

**Audited Financial Statements-Modified Cash Basis  
For the year ended December 31, 2025**

## Tribal Abatement Fund Trust II

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## Independent Auditor's Report

To the Trustees  
Tribal Abatement Fund Trust II

### **Opinion**

We have audited the modified cash basis financial statements of Tribal Abatement Fund Trust II (the "Trust"), which comprise the statement of net assets - modified cash basis as of December 31, 2025 and the related statements of changes in net assets - modified cash basis and cash flows - modified cash basis for the year then ended, and the related notes to the modified cash basis financial statements.

In our opinion, the accompanying modified cash basis financial statements present fairly, in all material respects, the net assets of the Trust as of December 31, 2025 and the changes in its net assets and its cash flows for the year then ended in accordance with the modified cash basis of accounting described in Note 2 to the modified cash basis financial statements.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Modified Cash Basis Financial Statements* section of our report. We are required to be independent of the Trust and to meet our ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Basis of Accounting**

We draw attention to Note 2 to the modified cash basis financial statements, which describes the basis of accounting. As described in Note 2, the accompanying modified cash basis financial statements were prepared by Tribal Abatement Fund Trust II on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. As a result, the modified cash basis financial statements may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

### **Responsibilities of Management for the Modified Cash Basis Financial Statements**

Management is responsible for the preparation and fair presentation of the modified cash basis financial statements in accordance with the modified cash basis of accounting described in Note 2 and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the modified cash basis financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the modified cash basis financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Trust's ability to continue as a going concern within one year after the date that the modified cash basis financial statements are issued or available to be issued.

To the Trustees  
Tribal Abatement Fund Trust II

***Auditor's Responsibilities for the Audit of the Modified Cash Basis Financial Statements***

Our objectives are to obtain reasonable assurance about whether the modified cash basis financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the modified cash basis financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the modified cash basis financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the modified cash basis financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the modified cash basis financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Trust's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

*Plante & Moreau, PLLC*

February 24, 2026

**Tribal Abatement Fund Trust II**  
**Statement of Net Assets – Modified Cash Basis**  
**December 31, 2025**

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**Assets**

Cash and cash equivalents	\$	4,649,848
Prepaid expenses		15,531
<b>Total assets</b>		<b>4,665,379</b>

**Liabilities**

Accounts payable		4,938
<b>Total liabilities</b>		<b>4,938</b>

<b>Net assets</b>	<b>\$</b>	<b>4,660,441</b>
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*See accompanying notes to the modified cash basis financial statements.*

**Tribal Abatement Fund Trust II**  
**Statement of Changes in Net Assets – Modified Cash Basis**  
**For the year ended December 31, 2025**

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**Additions**

Funding	\$	731,064
Interest income		148,140
<b>Total additions</b>		<b>879,204</b>

**Deductions**

Distributions to Trust Beneficiaries		32,940
Operating expenses		808,686
<b>Total deductions</b>		<b>841,626</b>

<b>Increase in net assets</b>		<b>37,578</b>
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**Net assets**

Beginning of the year		<b>4,622,863</b>
<b>End of the year</b>	<b>\$</b>	<b>4,660,441</b>

*See accompanying notes to the modified cash basis financial statements.*

**Tribal Abatement Fund Trust II**  
**Statement of Cash Flows – Modified Cash Basis**  
**For the year ended December 31, 2025**

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**Direct Method****Cash received from operating activities:**

	\$	731,064
Trust funding		731,064
Investment income		148,140
<b>Total cash inflows</b>		<b>879,204</b>

**Cash paid for operating activities:**

		(32,940)
Distributions to Trust Beneficiaries		(32,940)
Trust operating expenses		(805,882)
<b>Total cash outflows</b>		<b>(838,822)</b>

<b>Net increase in cash and cash equivalents from operating activities</b>		<b>40,382</b>
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Cash and cash equivalents at the beginning of the year		4,609,466
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<b>Cash and cash equivalents at the end of the year</b>	<b>\$</b>	<b>4,649,848</b>
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*See accompanying notes to the modified cash basis financial statements.*

## **Tribal Abatement Fund Trust II-Notes to the Modified Cash Basis Financial Statements**

### 1. Description and Funding of the Trust

Tribal Abatement Fund Trust II (“TAFT II” or the “Trust”) was formed and became effective on June 16, 2022, pursuant to the Fourth Amended Joint Plan of Reorganization (with Technical Modifications) of Mallinckrodt plc and its Debtor Affiliates (Mallinckrodt) under Chapter 11 of the Bankruptcy Code, dated February 18, 2022 (the Plan). The Trust is intended to qualify as a “qualified settlement fund” within the meaning of Section 1.468B-1 *et seq.* of the Treasury Regulations promulgated under Section 468B of the IRC, and to the extent permitted by law, for state and local income tax purposes.

The Plan provides, inter alia, for the establishment of an Opioid Creditor Trust, as defined, with respect to Tribal Opioid Claims, as defined. As of the Effective Date, defined as June 16, 2022, any and all liability of the Debtors for any and all Tribe Opioid Claims shall automatically be channeled to and assumed by the Trust.

In accordance with the Tribal Abatement Fund Trust II Agreement (the Trust Agreement), the Trust shall (i) hold, manage and invest all funds and other Trust Assets received by the Trust from the Opioid MDT II (MDT II) for the benefit of the beneficiaries of the Trust; (ii) hold and maintain the TAFT II Operating Reserve; (iii) administer, process, and resolve all Tribe Opioid Claims in accordance with the TAFT II Trust Distribution Procedures (TDP); and (iv) pay all TAFT II Operating Expenses.

The Trust is funded with the consideration prescribed under the terms of the Plan through MDT II (also created under the Plan). Funds will be paid by Mallinckrodt to the MDT II, and MDT II will make distributions to TAFT II and other public and private Creditor Trusts. The MDT II consideration to be distributed to TAFT II is comprised of initial and deferred cash payments from Mallinckrodt, certain Warrants, and certain other non-cash assets as set forth under the Plan.

The initial cash distribution from MDT II was received by the Trust on June 17, 2022, in the amount of \$5,357,220.

On December 8, 2022, the Warrants were monetized and a Trust affiliate, the Tribal Opioid Abatement Fund LLC, received the cash proceeds associated with the monetization of these Warrants in 2023. The cash proceeds of the monetization of the Warrants were \$81,908 which was part of the cash distribution from MDT II to the Trust on August 29, 2023.

Due to the deteriorating financial situation of Mallinckrodt plc (the “Debtor”), on August 23, 2023, MDT II and other key stakeholders signed a restructuring support agreement (the “August 2023 RSA”) with the Debtor. Pursuant to the August 2023 RSA, MDT II agreed to

receive a one-time payment of \$250 Million in lieu of the then-remaining Opioid Deferred Cash Payments under the earlier Plan of Reorganization. This August 2023 agreement by MDT II meant, in effect, that the Debtor would be paying the MDT II Creditor Trusts (of which TAFT II is one), almost \$1 Billion less than it had promised in 2022. MDT II determined that due to the Debtor's significantly deteriorating financial circumstances, the RSA provided the best outcome available for its Creditor Trusts, including TAFT II. In addition to the one-time \$250 Million cash payment, the RSA also requires the Debtor to provide MDT II enhanced cooperation in connection with the third-party litigations it is pursuing on behalf of the Creditor Trusts (which should reduce costs related to those litigations), and provides warrants in Mallinckrodt plc, which could have some value if the Debtor's financial performance improves materially. Although MDT II may receive value from these warrants, any related distributions to TAFT II remain uncertain.

MDT II received the \$250 Million cash payment contemplated in the August 2023 RSA on August 24, 2023, and on August 28, 2023, distributed to TAFT II its portion of that payment, \$5,364,162, and on November 24, 2025, distributed to TAFT II its portion of that payment, \$731,064. Although TAFT II may receive additional distributions from MDT II in the future in connection with the third-party litigations MDT II is pursuing on behalf of the Creditor Trusts, the outcome of these litigations, and any related distributions to TAFT II remain uncertain. The third-party litigation matters in which TAFT II retains an interest that remain pending include an insurance coverage action, Opioid MDT II v. Ace America Ins. Co., et al., Case No. 22SL-CC02974 (Mo. Cir. Ct.), the Covidien spinoff action, Opioid MDT II v. Covidien Unlimited Co., et al., Adv. Pro. No. 22-50433 (Bankr. D. Del.), and the share repurchase program case, Opioid MDT II v. Argos Capital Appreciation Master Fund LP, et al., Adv. Pro. No. 22-50435 (Bankr. D. Del.). MDT II periodically reports on these litigations pursuant to the Debtor's Plan of Reorganization.

Future cash received, if any, from the Debtor and MDT II will be recorded when received by the Trust.

The Trust will make Abatement Distributions, as set forth in the Tribal Abatement Fund Trust II Agreement, and in accordance with the TAFT II TDP, which provides for the Tribe Beneficiaries and Tribal Allocation Percentages. During the year ended December 31, 2025, the Trust made Abatement Distributions totaling \$32,940. As of that date, cumulative Abatement Distributions from prior years amounted to approximately \$4,050,000. In addition, the Trust has unpaid distributions to Trust Beneficiaries of approximately \$3,503,000 at December 31, 2025, which will be disbursed to those Trust Beneficiaries upon approval from the Trustees and receipt from the Trust Beneficiaries of information required to complete the distribution payments.

## 2. Significant Accounting Policies

### *Basis of accounting*

The Trust's policy is to prepare its financial statements on a modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP). The modified cash basis methods include the following:

- Assets or additions to net assets are generally recorded when they are received by the Trust and expenses or deductions to net assets are generally recorded when the invoice is received from the vendor. The Trust records interest income when received. Under GAAP, interest income is recorded when earned.
- Future fixed liabilities under contractual obligations and other agreements entered into by the Trust are recorded as deductions from net assets in the same period that the invoice for such contractual obligations or agreements are received by the Trust. Under GAAP, liabilities and contractual obligations are recorded over the period that is benefited by the underlying contract or agreement.
- The full amounts of Abatement Distributions will be recorded in the period in which the Abatement Distributions are paid. Under GAAP, a liability would be recorded for an estimate of the total Abatement Distributions to be made in accordance with the Trust Agreement and the TDP.
- Income tax expense payments or refunds, when applicable, will be recorded when paid or received. Under GAAP, a provision for income taxes is recorded based upon income reported for financial statement purposes, and federal and state income taxes both currently payable and changes in deferred taxes due to differences between financial reporting and tax bases of assets and liabilities.

### *Use of estimates*

The preparation of financial statements in conformity with the modified cash basis described above requires the Trust to make estimates and assumptions that affect the reported amounts of certain assets and liabilities and the disclosures of contingent assets and liabilities at the date of the modified cash basis financial statements, as well as the reported amounts of additions and deductions to the net assets during the reporting period. Actual results could differ from those estimates.

### *Cash equivalents*

The Trust considers all highly liquid instruments with original maturities of three months or less to be cash equivalents.

### *Prepaid expenses*

Payments for services to be received over an extended period in the future are recorded as a prepaid expense and amortized over the period in which the related benefits are received.

### *Operating expenses*

Operating expenses of the Trust are recorded as reductions of net assets when invoices are received or, in the case of prepaid expenses when the benefit is received. Expenses settled by MDT II on behalf of the Trust through an expense allocation holdback are not reported by the Trust.

### *Income taxes*

The Trust is classified as a Qualified Settlement Fund pursuant to the Internal Revenue Code and Regulations thereunder (the Code). As a result, the Trust is subject to federal income taxes based on modified gross income, as defined by the Code. In the opinion of the Trustees and the Trust's tax advisors, the Trust is not subject to state income taxes.

The Trust records income tax expense (or benefit) associated with amounts paid (or received) under current federal income taxes and does not record a provision for (or benefit from) deferred taxes. Accordingly, there is no provision for deferred taxes associated with any future benefit from the potential use of net operating loss carryforwards to reduce taxable income in future years.

The Trust paid \$1,470 in income taxes during the year ended December 31, 2025. The Trust generated a net operating loss of approximately \$661,000 for the year ended December 31, 2025, and it has cumulative net operating loss carryforwards of approximately \$2,983,000 as of December 31, 2025. These net operating losses do not expire.

In accordance with authoritative guidance on accounting for uncertainty in income taxes issued by the Financial Accounting Standards Board, management has evaluated the Trust's tax positions and has concluded that the Trust has taken no uncertain tax positions that require disclosure.

### *Risks and uncertainties*

Certain of the Trust's assets are exposed to credit risk. Cash and cash equivalents are maintained at financial institutions and, at times, balances may exceed federally insured limits. The Trust has never experienced any losses related to these balances.

### 3. Trustees' Fees

The Trust Agreement describes the compensation to be paid to the Trustees for their services, including out of pocket costs and expenses. During the year ended December 31, 2025, the Trust paid a total of \$540,000 in Trustee fees.

### 4. Contingent Liabilities

The Trust Agreement subjects the Trust to certain reimbursement and indemnification obligations that may result in future claims against the Trust. The probability of such claims cannot be reasonably determined. The Trust has obtained insurance for purposes of supporting its obligation to indemnify the Trustees. If a contingent liability were identified, it would be disclosed when probable and recognized in the financial statements when paid.

### 5. Subsequent Events

The Trust has evaluated its modified cash basis financial statements as of December 31, 2025, for subsequent events through February 24, 2026, the date the modified cash basis financial statements were available to be issued.

# **EXHIBIT 2**

**Tribal Opioid Abatement Use Report  
2025 Distribution**

**Tribal Abatement Fund Trust II  
Trust Agreement Pursuant to the Debtors' Fourth Amended Joint Plan of Reorganization of  
Mallinckrodt plc and its Debtor Affiliates Under Chapter**

**Dated April 21, 2026**

**The Hon. Mary L. Smith  
TAFT II Managing Director**

**Dr. Kathy Hopinkah Hannan  
TAFT II Director**

**The Hon. Kevin K. Washburn  
TAFT II Director**

I. **INTRODUCTION**

This report is submitted pursuant to TAFT II Trust Agreement, Article 2, Powers and Trust Administration, Section 2.5, Tribal Opioid Abatement Reporting.

In 2025, TAFT II distributed a total of \$32,940 to address the opioid crisis in Indian Country.

TAFT II abatement funds were disbursed to Tribal beneficiaries by year-end December 31, 2025. For successful distribution, beneficiaries were asked to provide a payment election form that specified whether the payment should be made by check or wire transfer, and if by wire transfer, adequate information to make the wire transfer.

Distributions to Alaska Tribes were automatically disbursed to their Tribal Health Organization (“THO”), unless they elected to receive their share directly. Distributions to California Tribes were automatically distributed to the tribes unless they elected to transfer all or a portion of their allocation to an Inter-Tribal Health Program, Inter-Tribal Health Organization, or Tribal Health Consortium. In instances in which the full allocation was sent to a Tribal Health Organization, an Inter-Tribal Health Program, Inter-Tribal Health Organization, or Tribal Health Consortium (“Consortium”), the responsibility to file a Tribal Opioid Abatement Use Report shifted to the entity receiving the distribution.

Distributed funds to Tribal beneficiaries under TAFT II should generally be used pursuant to the guidelines provided by Purdue Schedule B, Approved Uses and/or Schedule D, Tribal Abatement Strategies (“Purdue Approved Uses and Tribal Abatement”).

Because many tribes lack personnel and resources to meet significant compliance responsibilities, the Directors sought to make the reporting process as minimally burdensome as possible. As a result of this minimal reporting approach, tribes may report their compliance by identifying broad categories of use or planned uses of funds. The directors believe that the reporting process serves compliance with the purposes of the settlements by reminding tribes of the importance of adhering to the settlement purposes of prevention and abatement of opioid use disorder and related goals in deploying the funds. Because tribes are not required to provide extensive reporting, however, the reporting process does not provide a fulsome national picture of the use of funds. Tribes do have the option in the reporting form of providing additional narration about the use of funds. The Directors are grateful to the tribes who have used that option to provide examples of the use of funds because these disclosures help make this report more substantive.

As of April 1, 2026, 337 tribes had submitted their Reporting Uses worksheet. Of the 54 tribes that had not filed their reports, 21 of these tribes were represented by legal counsel and 33 of the tribes were not represented by legal counsel. The Directors have repeatedly reached out to all non-reporting Tribes to obtain submission of their reports and will continue to seek reports.

Tribes and tribal entities that have not filed a report will not receive further distributions until they have filed a report.

## II. Table of Reported Uses of Funds

Of the 337 tribes who responded to the requirement to report fund usage or planned usage, 234 tribes certified that they used the funds for approved uses and 103 reported that they were unable to use the funds provided by the January 2026 reporting deadline. A majority of the tribes who failed to utilize the abatement funds explicitly stated that they would use the funds for approved uses, with a number of groups identifying planned uses that are approved. Many tribes did not use all of their abatement funds during the reporting period, and stated how they planned to use the remaining funds in the upcoming year.

Some tribes described how their planned use of funds aligned with evidence-based or evidence-informed strategies, with details unique to their cultural identity, geographic location, or existing abatement and treatment strategies. Reports from some other tribes were more terse, and echoed a full or partial list of the court-identified approved uses without additional narrative. Below is a summary of the reported uses and planned uses by the 337 reporting tribes.

<b>Certification of Use and Use Categories</b>	<b>Total</b>	<b>% of Tribes Reporting</b>
Tribes that certified that they used funds for approved uses	234	69.4%
Tribes that had not determined a final plan for using the funds	103	30.6%
To treat Opioid Use Disorder (OUD)	150	44.5%
To support people in treatment and recovery	212	62.9%
To connect people who need help to the help they need (Connections to Care)	146	43.3%
To address the needs of criminal justice-involved persons	72	21.4%
To address the needs of pregnant or parenting women	40	11.9%
To prevent over-prescribing and ensure appropriate prescribing and dispensing of opioids	44	13.1%
To prevent misuse of opioids	136	40.4%
To prevent overdose deaths and other harms (Harm Reduction)	129	38.3%
First responders	45	13.4%

Leadership, planning, and coordination	97	28.8%
Training	101	30.0%
Research	28	8.3%
Tribal Abatement	203	60.2%
Other	42	12.5%
Undeclared or Vague Use	44	13.1%

### III. Fund Uses Approved by the Court Settlement

The court settlement document organized examples of treatment of Opioid Use Disorder (OUD) and any co-occurring Substance Use Disorder or Mental Health (SUD/MH) conditions into several categories of evidence-based or evidence-informed programs or strategies. Schedules B and D of the settlement are summarized below:

#### Schedule B: Approved Uses

##### Part One: Treatment

- A. To treat Opioid Use Disorder (OUD)
  - Support treatment centers / expanding the availability of treatment.
  - Fund MAT (Medication-Assisted Treatment) training.
- B. To support people in treatment and recovery
  - Provide wrap-around services (transportation, housing, family support).
  - Hire counselors and other professional support staff.
- C. To connect people who have or are at risk of developing OUD and co-occurring SUD/MH to the help they need (Connections to Care)
  - Fund screening, brief intervention, and referral to treatment to reduce the transition from use to disorders, with a focus on pregnant women, youth, and young adults.
  - Provide funding for peer support specialists or recovery coaches.
- D. To address the needs of persons with OUD and any co-occurring SUD/MH conditions who are involved in, are at risk of becoming involved in, or are transitioning out of the criminal justice system
  - Support pre-arrest or pre-arraignment diversion and deflection strategies, including self-referral strategies.
  - Support treatment and recovery courts and tribal courts.
  - Support treatment, recovery, harm reduction, and other appropriate services for individuals with OUD who are incarcerated or are transitioning back to their communities.

- Provide training on best practices for addressing the needs of criminal-justice involved persons with OUD and any co-occurring SUD/MH conditions.
- E. Address the needs of pregnant or parenting women with OUD and any co-occurring SUD/MH conditions, and the needs of their families, including babies with neonatal abstinence syndrome (NAS).
- Enhance family support and child care services for parents with OUD and any co-occurring SUD/MH conditions.
  - Provide enhanced support for children and family members suffering trauma as a result of addiction in the family; and offer trauma-informed behavioral health treatment for adverse childhood events.
  - Fund additional positions and services related to children's services, including supportive housing and other residential services, relating to children being removed from the home and/or placed in foster care due to custodial opioid use.

Part II: Prevention

- A. To prevent over-prescribing and ensure appropriate prescribing and dispensing of opioids
- Promote training and Continuing Education programs for healthcare providers prescribing opioids to patients.
- B. To prevent misuse of opioids
- Fund public education to prevent opioid misuse and related drug disposal methods through the media, school-based or youth-focused programs, and through community-based education programs and campaigns.
- C. To prevent overdose deaths and other harms (Harm Reduction)
- Increase availability and distribution of naloxone and other drugs that treat overdoses.
  - Offer training and education regarding naloxone and other drugs that treat overdoses for first responders, overdose patients, patients taking opioids, families, schools, community support groups, and other members of the general public.

Part III: Other Strategies

- A. First Responders
- Support law enforcement or other first responders with education regarding appropriate practices and precautions when dealing with fentanyl or other drugs, as well as wellness and support services for first responders and others who experience secondary trauma associated with opioid-related emergency events.
- B. Leadership, Planning and Coordination
- Support efforts to coordinate, plan, facilitate, and provide technical assistance to work with statewide, regional, local or community regional planning to address strategies to abate the opioid epidemic.
  - Support the creation of a dashboard to (a) share reports, recommendations, or plans to spend opioid settlement funds; (b) to show how opioid settlement funds have been spent; (c) to report program or strategy outcomes; or (d) to track, share or visualize key opioid or health-related indicators.

- Invest in infrastructure or staffing at government or not-for-profit agencies to support collaborative, cross-system coordination with the purpose of preventing root causes of OUD and supporting treatment and other abatement strategies.
- C. Training
- Provide funding for staff training or programs to improve the capability of government, community, and not-for-profit entities to abate the opioid crisis.
  - Support infrastructure and staffing for collaborative cross-system coordination.
- D. Research
- Support opioid abatement research.

#### **Schedule D: Tribal Abatement Strategies**

The court compiled a non-exhaustive, illustrative list of culturally appropriate activities, practices, teachings or ceremonies that may, in the judgment of the Tribes, be aimed at or supportive of remediation and abatement of the opioid crisis within a tribal community.

Tribal cultural activities can help address historical and intergenerational trauma and feelings of cultural loss that may be underlying root causes and/or contributing factors to addiction. Culturally competent prevention programs, tailored to each tribal community, can play an important role in stopping and reversing the spread of the opioid epidemic by using elements of a Tribe's culture to help prevent substance abuse and connect its youth to their tribal community and culture.

Examples of culturally competent prevention programs include, but are not limited to, the following:

- Sweat lodges, talking circle, drum making, ceremonies.
- Tribal Wellness courts or Peacekeeping courts that establish judicial practices that are consistent with tribal values and needs, combining the resources and expertise of both systems and focusing on reintegration of tribal members into the community.
- Community Workforce Development and Training: In rural and remote tribal communities, it can be extremely difficult to recruit and retain qualified health care professionals. Cultural competency training and community workforce development can be a critical tool for addressing gaps in services.

#### **IV. Themes / Anecdotes / Examples of Planned Uses**

In reviewing the reporting form submissions, several common themes were identified regarding the strategies, tactics, and thought processes undertaken by the tribes when managing the settlement funds. These themes included:

### **A. ADDRESSING ACCESSIBILITY TO CARE**

Many tribes mentioned accessibility to care as a fundamental challenge when treating OUD/SUD and preventing related harms. Issues of accessibility ranged from high cost of treatment and lack of public access to harm reduction measures, to lack of care providers due to regional isolation of the tribe.

- The Alaska Native Tribal Health Consortium, acknowledging the costs associated with treatment, deployed abatement funds to support treatment expenses for tribal patients who lacked third-party insurance or payment resources.
- The Ketchikan Indian Community, citing the lack of adequate in-patient treatment facilities in their remote Alaskan island community, allocated a portion of its abatement funds to cover costs of critical in-patient treatment of opioid and co-occurring SUDs for tribal members..
- The Cherokee Nation used some of its abatement and prevention funds to expand its mobile outreach program to people in rural, traditionally hard-to-reach regions. Since the launch of the program, the Cherokee Nation has served 430 unique individuals from these often-overlooked areas of the Cherokee Nation reservation.
- To reduce opioid-related harms and deaths, the Flandreau Santee Sioux Tribe of South Dakota installed a health vending machine containing Naloxone and fentanyl strips, expanding public access to these harm reduction measures. The Tribe also provided community trainings so tribal citizens would know how to properly use the items in the vending machine.

### **B. BLENDING MODERN & TRADITIONAL METHODOLOGIES**

When treating, preventing, and managing OUD and co-occurring substance disorders, tribes often blended modern and traditional methods to provide holistic treatment plans for their members. These tribes cited the importance of combining available methodologies to effectively support their communities. Many reports outlined treatment and prevention plans intentionally pairing western therapies with traditional tribal abatement strategies.

- The Hoonah Indian Association plans to use the abatement funds to build a Healing Center that will incorporate traditional and modern healing techniques. The healing center will host modern-style counseling, AA, NA, and AL-anon support groups, while also including a sweat lodge and other means to support traditional healing methods.
- The Karuk Tribe reported activities integrating traditional cultural identity into modern treatment and prevention strategies. Tribal abatement strategies are implemented through drumming, sweat lodges, and ceremonies, and are complemented with modern treatment models and evidence-based medical care. The Karuk Tribe's prescription-monitoring programs work in collaboration with tribal health providers, pharmacists, and prescribers, allowing for

evidence-based guidelines to be adopted and reinforced by culturally-informed education campaigns.

- The Pueblo of Santa Clara established a contract with an existing inpatient OUD/SUD treatment facility to support individuals needing a high level of care. When selecting a facility, the Santa Clara Behavioral Health department sought a facility that would be culturally sensitive and serve tribal community members through a combination of modern and traditional therapeutic approaches.

### **C. EARLY PREVENTION THROUGH YOUTH-CENTERED PROGRAMMING**

Several tribes deployed their abatement funds on creation and implementation of youth-centered programming, highlighting early intervention as key in preventing long-term opioid misuse. By providing tribal youth with alternative, drug-free activities, tribes sought to promote a sense of cultural belonging while simultaneously filling idle time that might otherwise spent engaging in dysfunctional activity.

- The Pueblo of San Felipe used funds for a youth internship program to provide work experience and workforce training during the summer months. Through this program, the Tribe created systems of positive reinforcement for their youth and kept them occupied in constructive activity during their summer school break that may have otherwise been spent engaging in drug use and other harmful behaviors.
- The Confederated Tribes of the Colville Reservation developed a Boys and Girls Club for their tribal youth, providing programs and services to enhance their development and instill a sense of competence, usefulness, belonging, and influence. The mission of the organization is to enable all young people, especially those most in need and at risk of dysfunctional behaviors, to reach their full potential in a safe, structured environment.
- Rather than duplicating existing treatment and prevention programs, the Pascua Yaqui Tribe focused on developing new programs to address infrastructure gaps and social disparities within their community. To address elevated risks of substance use, the lack of preventative infrastructure, and historical trauma from the opioid crisis, the Tribe is planning to develop a Tribal Youth Center that will serve as a hub for preventing opioid misuse, providing effective treatment, and strengthening recovery and rehabilitation support for youth.
- The Native Village of Port Graham is considering forming a Native Youth Olympics team to teach youth that there are healthier, more meaningful activities than using drugs, alcohol, or other substances. The Native Youth Olympics initiative will teach tribal youth on traditional survival skills like catching and processing fish. It will provide them a greater sense of community and give them an opportunity to compete with tribal youth from other areas.

#### **D. TECHNOLOGY & DIGITAL INFRASTRUCTURE UPGRADES**

With a greater capacity to provide care due to the abatement funds, a number of tribes have deployed funds or developed plans to upgrade their technology and digital infrastructure. By making these upgrades, the tribes aimed to advance their ability to support tribal members receiving treatment, improve the coordination of care between medical providers, and better track the efficacy of treatment plans.

- The Makah Indian Tribe of the Makah Indian Reservation plans to use the funds to purchase, install, and implement a new electronic health records system that will allow the tribe to better record and track patient medical records and treatment information. The new system will streamline the ability to be in contact with other medical and treatment facilities and also improve real-time access to patient information. This will help providers and therapists to coordinate services to achieve more holistic patient care.
- The Jena Band of Choctaw Indians procured technological resources to expand telehealth services and increase access to treatment for OUD and co-occurring SUD/MH conditions, primarily counseling and recovery support services.
- The White Earth Band of the Minnesota Chippewa Tribe purchased computers for treatment and support staff. According to their report, these upgrades were necessary to replace years-old equipment to guarantee effective overdose response tracking, and to achieve efficient delivery of services, including clinical documentation and care coordination..
- The Ponca Tribe of Nebraska strengthened its treatment, recovery, and connections-to-care infrastructure through the implementation of the CHESS Health digital recovery platform, paid for in part with abatement funds. This investment supports tribal members impacted by substance use disorder by expanding access to peer-based recovery support, education, and real-time connection to care in a culturally responsive manner. The CHESS Health platform provides 24/7 mobile access to peer recovery specialists with lived experience, recovery tools, and educational resources designed to support individuals across all stages of recovery. This investment enhanced the Tribe's capacity to reduce barriers to care, improve continuity of support, and meet individuals where they are through accessible, technology-enabled services.
- The Mashpee Wampanoag Tribe reported that its paper-based tracking system is no longer sufficient to effectively collect, analyze, and report data necessary for program oversight, compliance, and grant reporting. With the tribal abatement funds, the Tribe seeks to implement an Electronic Medical Records (EMR)/data management system well-suited for substance use disorder services, case management, suicide prevention tracking, and grant reporting requirements.

### **E. HOUSING SUPPORT**

Recognizing homelessness as a root cause of opioid misuse and relapse, several tribes integrated housing into their opioid abatement strategies. Through this approach, tribes aim to reduce opioid-related harms within tribal communities, strengthen recovery pathways, and address the underlying social determinants that perpetuate drug use and addiction.

- The Nez Perce Tribe is currently working on strategies prioritizing culturally relevant, holistic, and community-based solutions that aim to prevent homelessness and provide safe housing options. Their outreach programs focus on building trust and authentic relationships within the community to identify and support tribal members experiencing housing instability. Their strategies also include the construction of tiny homes, which will serve as transitional housing linking residents to necessary support services.
- The Lac du Flambeau Band of Lake Superior Chippewa Indians of the Lac du Flambeau Reservation utilized funds to support an emergency shelter for individuals and families impacted by opioid and AODA issues. Its emergency shelter program assists clients with referrals to traditional healing pathways, mental health counseling, and medical services. This tribe also has a transitional housing program to guide clients in their recovery journeys.
- The Torres Martinez Desert Cahuilla Indians of California is planning to construct a Tiny Home Recovery Village - a transitional housing initiative designed to serve tribal members experiencing homelessness, many of whom are directly or indirectly impacted by substance use disorders. The Recovery Village will provide a stable environment that supports long-term recovery and prevention of relapse through comprehensive abatement strategies. Abatement funds will be used to establish and operate the facility which will include shelter and transitional housing units to provide immediate stability, daily meals and basic needs assistance to address food insecurity, wraparound case management and support services, and connection to culturally relevant healing programs.

### **V. Impacts of Continued Funding**

A number of tribes used this year's report to elaborate on activities started with previously received abatement funds, highlighting the ongoing impact these funds have on their ability to counter the harms of the opioid epidemic within their communities.

- The Muscogee Creek Nation continues to use abatement funds to operate the Muscogee Healing and Recovery Clinic in Muskogee, Oklahoma, which was first made possible with these settlement funds. The facility is centrally located in an area with a large concentration of tribal citizens and helps the Muscogee Creek Nation provide sufficient treatment and support to OUD/SUD/MH individuals.
- The Lummi Tribe of the Lummi Reservation has used the abatement funds in the ongoing fight against drug abuse - targeting intervention and prevention of opioid and other substance use

disorders. The funds received in 2024 and 2025 helped the Lummi Tribe develop and refine the support systems necessary to promote community healing.

- The Miami Tribe of Oklahoma has used the abatement funds received over recent years to host consistent, meaningful community outreach events promoting the prevention of opioid misuse and its harms. Between 2023 and 2025, the Tribe held 11 outreach events, including two “Lock Your Meds” events that had more than 100 people in attendance, as well as various programming aimed at community youth.

**VI. NON-REPORTING TRIBES, THOs, AND CONSORTIUMS**

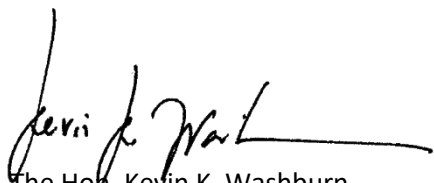
The Directors will continue to work to secure Tribal Opioid Abatement Use Reports from the remaining Tribes / THOs / Consortiums. If a Use Report is not received at the time of the 2026 Distribution, the Directors will withhold the distribution until a Use Report is filed.



The Hon. Mary L. Smith  
TAFT II Managing Director



Dr. Kathy Hopinkah Hannan  
TAFT II Director



The Hon. Kevin K. Washburn  
TAFT II Director

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

In re:

MALLINCKRODT PLC, et al.,

Reorganized Debtors.<sup>1</sup>

CHAPTER 11

Case No. 20-12522 (JTD)

(Jointly Administered)

**CERTIFICATE OF SERVICE**

I hereby certify that on this 27<sup>th</sup> day of April, 2026, I caused to be filed with the Court electronically, and I caused to be served a true and correct copy of the *Notice of Filing of Annual Report of Tribal Abatement Fund Trust II Pursuant to Tribal Abatement Fund Trust II Agreement* upon the parties that are registered to receive notice via the Court's CM/ECF notification system.

/s/ Kathleen Campbell Davis  
Kathleen Campbell Davis (I.D. No. 4229)

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<sup>1</sup> 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., Hazelwood, Missouri 63042.