

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

In re:) Chapter 11
)
Tricida, Inc.,) Case No. 23-10024 (JTD)
Debtor.)
) **Related Docket Nos. 594, 603 and 604**

**LIQUIDATING TRUSTEE’S REPLY TO FDAID LLC’S RESPONSE
TO LIQUIDATING TRUSTEE’S OBJECTION TO PRIORITY CLAIM**

Jackson Square Advisors, solely in its capacity as liquidating trustee of the Tricida Liquidating Trust (the “Liquidating Trust”), by and through its undersigned counsel, submits this reply to *FDAID LLC’s Response to Liquidating Trustee’s Objection to Priority Claim* [Docket No. 604] (the “Response”) and *FDAID LLC’s Addendum to Response to Liquidating Trustee’s Objection to Priority Claim* [Docket No. 603] (the “Addendum”) and states as follows:

REPLY

1. Claim 60 filed by DeVaugh Edwards (“Claim 60”), apparently on behalf of FDAID, LLC (“FDAID”), asserts a priority claim pursuant to 11 U.S.C. § 507(a)(4)¹ and 507(a)(7). The basis of the claim is “fees for consulting services”. See Claim 60. Claim 60 attaches a consulting agreement (the “Consulting Agreement”)² between Tricida, Inc. (defined as the “Company”) and FDAID LLC (defined as the “Consultant”) (the “Consulting Agreement”). Paragraph 1(a) of the Consulting Agreement provides as follows:

Company hereby retains Consultant, and Consultant hereby agrees to perform for the Company, certain services (the “Services”) assigned to Consultant by the

¹ 507(a)(7) is applicable only to claims “arising from the deposit ... of money in connection with the purchase, lease, or rental of property, or the purchase of services, for the personal, family, or household use of such individuals, that were not delivered or provided.” 11 U.S.C. § 507(a)(7). FDAID did not, and has not even alleged, that it made any deposit with the Debtor for anything. Accordingly, Section 507(a)(5) is not applicable here.

² A copy of the Consulting Agreement is attached as Exhibit A.



Company for general regulatory compliance related to pharmaceutical or biologic regulations (“GMPs”).

Consulting Agreement, ¶ 1(a). Claim 60 also attaches an invoice from FDAID to Tricida, Inc. in the amount of \$3,000. It appears that the invoice is for audit services performed by FDAID.

2. Prior to filing the objection to Claim 60, undersigned counsel emailed Mr. Edwards, the contact person identified in Claim 60, to ask how many employees FDAID had, and Mr. Edwards responded that FDAID had three employees. Based on this statement, the Liquidating Trustee objected to Claim 60 and the stated basis for the objection was “Claimant, a corporate entity, asserts a priority claim pursuant to 11 U.S.C. § 507(b)(4). Claimant had three employees at the time the service was provided. As a result, Claimant is not entitled to a priority claim pursuant to 11 U.S.C. § 507(b)(4).”

3. On August 28, 2023, Mr. Edwards emailed a copy of the Response to undersigned counsel. The Response states, in essence, that Mr. Edwards was mistaken when he informed undersigned counsel that FDAID had three employees, stating that it had three consultants, not employees, at a prior time and that it was a sole proprietorship. Undersigned counsel responded the same day explaining that FDAID’s claim was not entitled to priority treatment in any event based on the language of the statute. *See* Exhibit B. Mr. Edwards replied on August 30, 2023 disagreeing with undersigned counsel’s interpretation of the statute. *See id.*

4. In the Addendum, FDAID asserts two reasons why Claim 60 is entitled to priority treatment. First, it argues that FDAID is entitled to a priority claim pursuant to Section 507(a)(4)(A) because, although the Consulting Agreement “may not label my compensation explicitly as ‘sales commissions’, ... the essence of the agreement is consistent with commission-based remuneration.” Addendum ¶ 1. Second, FDAID argues that it is entitled to priority under Section 507(a)(4)(B) because the basis of the Consulting Agreement “involves payment for

specific outcomes. This structure “aligns closely with the fundamental idea of commissions – a compensation structure based on the achievement of specified tasks or results.”

ARGUMENT

5. Section 507(b)(4) of the Bankruptcy Code provides as follows:

(a) The following expenses and claims have priority in the following order:

(4) Fourth, allowed unsecured claims, but only to the extent of [\$15,150] for each individual or corporation, as the case may be, earned within 180 days before the date of the filing of the petition or the date of the cessation of the debtor’s business, whichever occurs first, for—

(A) wages, salaries, or commissions, including vacation, severance, and sick leave pay earned by an individual; or

(B) sales commissions earned by an individual or by a corporation with only 1 employee, acting as an independent contractor in the sale of goods or services for the debtor in the ordinary course of the debtor’s business if, and only if, during the 12 months preceding that date, at least 75 percent of the amount that the individual or corporation earned by acting as an independent contractor in the sale of goods or services was earned from the debtor.

I. Claim 60 is not Entitled to Priority under Section 507(a)(4)(A).

6. FDAID is not entitled to a priority claim under Bankruptcy Code Section 507(a)(4)(A) because 507(a)(4)(A) applies to individuals only. FDAID is not individual. Rather, FDAID was formed as a limited liability company under the laws of the State of Florida on September 11, 2019 and filed annual reports with the Florida Secretary of State in 2020 through 2023. *See* Exhibit C. Mr. Edwards will likely argue that FDAID is an individual because it is treated as a sole proprietorship for tax purposes. But the tax treatment of FDAID does change the fact that FDAID is a limited liability company, not an individual.

7. Florida law treats a single-member limited liability company as a limited liability company, not an individual. By way of example, FDAID’s limited liability status shields Mr. Edwards from personal liability for debts of FDAID. *See* Fla. Stat. § 605-0503. Generally, the sole

and exclusive remedy of a judgment creditor against a judgment creditor's membership interest in a limited liability company is a charging order against the member's interest in the limited liability company or the member's right to distributions from the limited liability company. *Id.* at ¶ 3. While Florida law does provide that if a judgment creditor of a limited liability company "establishes to the satisfaction of a court of competent jurisdiction that distributions under a charging order will not satisfy the judgment within a reasonable time" (*id.* ¶ 4), "the court may order the sale of that interest in the limited liability company pursuant to a foreclosure sale." *Id.* But this does not expose Mr. Edwards to personal liability on FDAID's debts. Section 605-0503 ¶ 7(c), which applies to all Florida limited liability companies provides that "[t]his section does not limit any of the following: (c) The availability of the equitable principles of alter ego, equitable lien, or constructive trust or other equitable principles not inconsistent with this section." *Id.* ¶ 7(c). Because the equitable principal of alter ego would allow a creditor of a limited liability company to "pierce the corporate veil" to impose liability on a member of a limited liability, paragraph 7(c) would be surplusage if the single member of a limited liability company was already subject to personal liability.

8. Based on the foregoing, FDAID is not an individual and, as a result, Claim 60 is not entitled to priority treatment pursuant to Section 507(a)(4)(A).

II. Claim 60 is not Entitled to Priority under Section 507(a)(4)(B) Because Claim 60 is not a Claim for Sales Commissions.

9. Section 504(b)(4), by its express terms, applies only to sales commissions. Pursuant to the Consulting Agreement, FDAID was not retained to, and did not, sell any product or services for Tricida. Rather, FDAID was retained to provide services assigned to it by the Tricida for general regulatory compliance related to pharmaceutical or biologic regulations and that's precisely what FDAID did. Moreover, FDAID has not provided any evidence that at least 75% of the amount it earned by acting as an independent contractor in the sale of goods or services was

earned from the Debtor during the year prior to the Petition Date as required by Section 504(b)(4)(B).³

10. FDAID has argued that the Consulting Agreement structure “involves payment for specific outcomes. This structure “aligns closely with the fundamental idea of commissions – a compensation structure based on the achievement of specified tasks or results.” Section 507(a)(4), however, expressly applies only to sales commissions and nothing in its language suggests that it applies to any other payment based on the achievement of specific results. Where, as here, the plain language of a statute is unambiguous and expresses congressional intent with sufficient precision, this Court should not look any further than the language of the statute. *See v. Lasalle Bank, N.A.*, 629 F.3d 363, 367 (3d Cir. 2011). Accordingly, based on the plain language of the statute, Claim 60 is not entitled to priority treatment under Section 507(a)(4)(B).

CONCLUSION

WHEREFORE, the Liquidating Trustee respectfully requests that the Court enter an order reclassifying Claim No. 60 filed by FDAID LLC as a general unsecured claim and granting such other relief as the Court deems just and proper.

Date: October 3, 2023
Wilmington, DE

SULLIVAN • HAZELTINE • ALLINSON LLC

/s/ William A. Hazeltine

William D. Sullivan (No. 2820)

William A. Hazeltine (No. 3294)

919 North Market Street, Suite 420

Wilmington, DE 19801

Tel: (302) 428-8191

Email: wsullivan@sha-llc.com

whazeltine@sha-llc.com

*Attorneys for Jackson Square Advisors, as
Liquidating Trustee for the Tricida Liquidating
Trust*

³ FDAID has not presented any evidence that it earned any amount from the Debtor as an independent contractor in the sale of goods or services.

EXHIBIT A



CONSULTING AGREEMENT WITH FD-AID, LLC

FD AID, LLC CONSULTING CONSULTING AGREEMENT

THIS CONSULTING AGREEMENT ("Agreement") effective March 6, 2020 (the "Effective Date") is made between Tricida, Inc. (the "Company"), with an office at: 7000 Shoreline Court, Suite #20, South San Francisco, CA 94080 and FD AID, LLC Consulting (the "Consultant"), with an office at 5514 Garden Arbor Dr, Lutz, FL 33558 for the purpose of setting forth the exclusive terms and conditions by which Company desires to acquire Consultant's services on a temporary basis.

In consideration of the mutual obligations specified in this Agreement, the parties, intending to be legally bound hereby, agree to the following:

1. Services:

(a) Company hereby retains Consultant, and Consultant hereby agrees to perform for Company, certain services (the "Services") assigned to Consultant by the Company for general regulatory compliance related to pharmaceutical or biological regulations ("GMPs"). These Services are to be performed by Consultant only at the specific request of Company and are subject to the limits specified. Consultant is responsible for providing the necessary equipment, tools, materials and supplies to perform the Services.

(b) Consultant agrees to keep Company updated, promptly upon Company's request, of any progress, problems, and/or developments of which Consultant is aware regarding the Services. Company shall have the right to require such updates in writing from Consultant in a format specified by Company or acceptable to Company in its sole discretion.

2. Project Payment:

(a) In exchange for the full, prompt and satisfactory performance of all Services to be rendered to Company hereunder, Company shall provide Consultant, as full and complete compensation for the Services rendered hereunder:

i. Short Term Fixed Assignment – Normal Fee Structure

Where the Company knows the project duration, FD-AID provides its services at a rate of US\$ 300.00 per man-hour (one person working for one hour) plus expenses, payable 85% thirty (30) days upon Company's receipt of FD-AID's initial invoice, with the remainder due on presentation of FD-AID's report and final invoice.

ii. Long Term Assignment – Reduced Fee Structure

Where the Company can guarantee at least 20 working days consulting to FD-AID, from the date of signing this agreement, then FD-AID provides its services at a rate of US\$ 240.00 per person-hour, a reduction of 20% from its normal fees. Fees shall not exceed US \$38,400 without mutual written consent by both parties. Fees are payable thirty (30) days after Company's receipt of FD-AID's invoice detailing the services requested. Long-term assignments require payment of the full 20 days annual retainer, on the anniversary of this agreement to maintain the reduced fee structure (payable at the reduced fee rate in effect on the renewal date of the agreement).

iii. Retainer Based Assignment

Where the Company wishes to use FD-AID's services on an 'open-ended' project, or a project where the project duration cannot be precisely defined, FD-AID provides its services on a retainer basis at a rate of US\$ 300.00 per man-hour (one person working for one hour) plus expenses, not to exceed a payable suggested retainer of US\$ 15,000 without mutual written consent by both parties. Fees are payable thirty (30) days after Company's receipt of FD-AID's invoice detailing the services requested. As the retainer fee is used, FD-AID will bill the Company in further increments of US \$15,000 until project conclusion. [Note: A retainer of US \$15,000 is equivalent to about 6.25 person-days of work.] Work performed from FD-AID's Florida offices are billed in 6-minute (0.1 person-hour) increments.

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GP March 6, 2020



Travel

Travel is charged at 50% of the hourly consulting fee for the actual travel time (including mandatory check-in times, flight times and layovers between flights, and land travel) incurred between our offices and either the site from which the work is performed in each direction to a maximum travel time in each direction of 8 hours for North American destinations; 12 hours to European, Caribbean, and Central American destinations; and 16 hours to Middle East, South American, African, and Asian destinations. [Note: where it is possible to perform Company work (e.g. writing trip reports) during return travel time, Company will not be double billed.]

Flights of less than five hours are charged at economy/tourist class fares, flights of five hours duration or more are charged at the business class fare (or at the first class fare if the business class fare is unavailable on the required flight date/routing); hotels selected are typically business class standard. For travel outside the United States/Canada, Company is expected to remit an advance on travel (a budget estimate will be provided based on the work requested by Company and will form an integral part of this agreement). Receipts to substantiate expenses are provided by FD-AID. In the event that any arranged flights are cancelled due to weather, discontinuance of service or any event that is not due to the cause of or initiated by Consultant, the Company agrees to reimburse in full the cost of the flight.

Travel in the Tampa/Orlando, FL area is charged at 50% of the hourly consulting rate, mileage expenses are charged based on the Internal Revenue Service (IRS) mileage reimbursement rates applicable on the dates of travel, and other miscellaneous expenses (e.g. parking fees) are charged at cost.

Where reports are required following a Company visit, they are typically made available within ten working days of the visit. Report generation typically takes about 3 hours to prepare for each day of Company Site visit.

Miscellaneous Expenses

Charged expenses include all travel and living costs incurred on trips outside the Tampa/Orlando, FL area; all long distance communications charges and other external resources requested by the Company (e.g., literature searches, meetings with government agencies, meeting with other Company consultants, etc.). Receipts to substantiate expenses can be provided by FD-AID. FD-AID bills Company monthly with payment by Company (including expense claims) due on receipt. Overdue invoices incur an interest charge of 1.75% per month (21% per year). All charges are in US Dollars net of all bank, transfer and exchange charges, and net of all local taxes (VAT, income tax, or other taxes).

Company shall pay such compensation and expenses within thirty (30) days of receipt of a monthly invoice from Consultant setting forth the Services performed (but Consultant will not submit invoices more often than monthly) and upon approval of such invoice by Company.

Work Permits

For assignments outside the United States of America, the Company accepts full responsibility for determining the need for and securing: all necessary visas, carnets, work permits, residence permits, or other similar government 'documentation', necessary for completion of the assignment by FD-AID personnel. Should government authorities deny entry to the country on arrival, or prevent FD-AID staff performing the assignment described in this agreement once on Site, FD-AID will be deemed to have fulfilled its commitments under the agreement and Company agrees to pay the entire amount due under the agreement, as if the agreement had been completed in full.

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Force Majeur

In the event that disasters (natural or man-made); wars (declared or undeclared); terrorist action or epidemic diseases are deemed by either the United States Department of State, or the British Foreign and Commonwealth Office, to warrant the issuing of a "Travel Warning" published on their web sites impacting the Company Site; FD-AID shall be absolved of any requirement to complete the assignment at the Company Site. In such event, any refundable travel expenses and unused professional fees shall be refunded to the Company within 30 days.

Entire Agreement

This Agreement forms the entire understanding between the parties and any change or modification of the Agreement must be in writing, signed by both parties. This Agreement shall be deemed to be made in the State of Delaware, United States of America, and shall be construed and interpreted under the laws of Delaware USA, applicable to agreements performed in this state and country.

3. Nondisclosure:

(a) Consultant understands that, in connection with his engagement with Company, s/he may receive, produce, or otherwise be exposed to Company's trade secrets, business, proprietary and/or technical information, including, without limitation, business plans or projections, hardware and software designs or engineering techniques, software including listings, source code, screen formats and flow charts, inventions (whether patentable or not), know-how, show-how, research plans and projects, pricing policies, cost information, supplier and customer lists and contracts, manufacturing techniques, applications and service policies, financial and sales performance data, personnel information, and all derivatives, improvements and enhancements to any of the above (including those derivatives, improvements and enhancements that were created or developed by Consultant under this Agreement), in addition to all information Company receives from others under an obligation of confidentiality (individually and collectively "Confidential Information"). Confidential Information shall also include all other information considered to be confidential by the Company and all information which has not been made public.

(b) Consultant acknowledges that the Confidential Information is the sole, exclusive and extremely valuable property of Company. Accordingly, Consultant agrees to segregate all Confidential Information from information of other companies and agrees not to reproduce any Confidential Information without Company's prior written consent, not to use the Confidential Information except in the performance of this Agreement, and not to divulge all or any part of the Confidential Information in any form to any third party, either during or after the term of this Agreement. Upon termination or expiration of this Agreement for any reason, Consultant agrees to cease using and to return to Company all whole and partial copies and derivatives of the Confidential Information, whether in Consultant's possession or under Consultant's direct or indirect control.

(c) Consultant shall not disclose or otherwise make available to Company in any manner any confidential and proprietary information received by Consultant from third parties. Consultant warrants that his/her performance of all the terms of this Agreement does not and will not breach any agreement entered into by Consultant with any other party, and Consultant agrees, not to enter into any agreement, oral or written, in conflict herewith. In addition, Consultant recognizes that the Company has received and in the future will receive from third parties their confidential or proprietary information subject to a duty on the Company's part to maintain the confidentiality of such information and to use such information only for certain limited purposes. The Consultant agrees that he/she owes the Company and such third parties, during the term of the Consultant's relationship with the Company and thereafter, regardless for the reason for the termination of the relationship, a duty to hold all such confidential or proprietary information in the strictest of confidence and not to disclose such information to any person, firm or corporation (except as necessary in carrying out his/her work for the Company consistent with the Company's agreement with such third party) or to use such information for the benefit of anyone other than for the Company or such third party (consistent with the Company's agreement with such third party).

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4. Ownership of Work Product:

(a) Consultant agrees to promptly disclose to Company any and all Work Product. "Work Product" includes without limitation any and all notes, drawings, designs, technical data, know how, works of authorship, firmware, software, ideas, improvements, inventions, material, information, work or product conceived, created, written or first reduced to practice by Consultant or jointly with others in the performance of the Services under this Agreement and/or resulting from use of Confidential Information Consultant agrees to assign and does hereby assign to Company all right, title and interest, including without limitation any copyright, mask work, patent, trade secret, trademark (including the good will associated therewith) or other intellectual property rights in and to the Work Product.

(b) Consultant hereby grants to Company under any and all intellectual property rights a non-exclusive, irrevocable, royalty free, and worldwide license to use all notes, works of authorship, ideas, designs, firmware, software, technical data, research, reports, and other such inventions not first developed by Consultant in the course of or resulting from the Services, but that are incorporated in any Work Product delivered by Consultant under this Agreement ("Background Material") including, without limitation, the right to make, have made, sell, offer for sale, rent, lease, import, copy, create derivative works, display, perform, and distribute the Background Material.

(c) Consultant further agrees at the request and cost of the Company:

(i) to apply for, obtain, register and vest in the name of the Company alone (unless the Company otherwise directs) patents, copyrights, mask works, trademarks or other analogous protection in any country throughout the world and when so obtained or vested to renew and restore the same, and

(ii) to defend any judicial, opposition or other proceedings in respect of such applications and any judicial, opposition or other proceedings or petitions or applications for revocation of such patent, copyright, mask work, trademark or other analogous protection.

(d) Consultant also agrees, at the request and cost of Company, to promptly sign, execute, make and do all such deeds, documents, acts and things as Company may reasonably require or desire to perfect Company's entire right, title, and interest in and to any Work Product and/or Background Material. Consultant agrees that if Company is unable because of Consultant's unavailability, dissolution, or for any other reason, to secure the signature of an authorized agent of Consultant to apply for or to pursue any application for any United States or foreign patents, mask work, copyright or trademark registrations covering the assignments to Company above, then Consultant hereby irrevocably designates and appoints Company and its duly authorized officers and agents as Consultant's agent and attorney in fact, to act for and in Consultant's behalf and stead to execute and file any such applications and to do all other lawfully permitted acts to further the prosecution and issuance of patents, copyright, mask work and trademark registrations thereon with the same legal force and effect as if executed by an authorized agent of Consultant.

(e) Consultant warrants that he has good and marketable title to the Background Material and Work Product and that he shall not knowingly incorporate into any Work Product any material that would infringe any copyright, trade secret, trademark or other intellectual property rights of any person or entity. Consultant further warrants that the Background Material and Work Product shall be free and clear of all liens, claims, encumbrances or demands of third parties, including any claims by any such third parties of any right, title or interest in or to the Background Material and/or Work Product arising out of any patent, trade secret, copyright or other intellectual property right. Consultant shall indemnify, defend and hold harmless the Company and its customers from any and all liability, loss, cost, damage, judgment or expense (including reasonable attorney's fees) resulting from or arising in any way out of any such claims by any third parties, and/or which are based upon, or are the result of any breach of, the warranties contained in this Section 4. In the event of a breach of the warranties set forth in this Section 4, in addition to all other remedies available to Company, Consultant shall, at no additional cost to Company, replace or

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modify the Work Product within a reasonable time, with a functionally equivalent and conforming Work Product at his own expense, or obtain for Company the right to continue using the Work Product and in all other respects use his best efforts to remedy the breach.

5. Indemnification/Release:

(a) Consultant agrees to take all necessary precautions to prevent injury to any persons (including employees of Company) or damage to property (including Company's property) during the term of this Agreement, and shall indemnify, defend and hold harmless Company, its officers, directors, shareholders, employees, representatives and/or agents from any claim, liability, loss, cost, damage, judgment, settlement or expense (including reasonable attorney's fees) resulting from or arising in any way out of injury (including death) to any person or damage to property arising in any way out of any act, error, omission or negligence on the part of Consultant in the performance or failure to fulfill any Services or obligations under this Agreement.

(b) Consultant further agrees that any breach of Sections 3, 4 or 6 hereof by Consultant will cause irreparable harm to Company and that in the event of such breach or threatened breach, Company shall have, in addition to any and all remedies of law and those remedies stated in this Agreement, the right to an injunction, specific performance or other equitable relief to prevent the violation of Consultant's obligations hereunder.

6. Termination: This Agreement shall commence on the Effective Date and shall continue until terminated by either party upon thirty (30) days written notice. In the event of termination, Consultant shall, upon request, perform such work as may be requested to transfer work in process to the Company or to a party designated by the Company. The parties further agree that any termination of this Agreement will not release nor discharge Consultant from his or her obligations as specified in Sections 3, 4, 5, 6, 7, 8 or 9.

7. Independent Contractor:

(a) Company and Consultant expressly agree and understand that Consultant is an independent contractor and nothing in this Agreement nor the services rendered hereunder is meant, or shall be construed in any way or manner, to create between them a relationship of employer and employee, principal and agent, partners or any other relationship other than that of independent parties contracting with each other solely for the purpose of carrying out the provisions of the Agreement. Accordingly, Consultant acknowledges and agrees that Consultant shall not be entitled to any benefits provided by the Company to its employees. In addition, Consultant shall have sole and exclusive responsibility for the payment of all federal, state and local income taxes, for all employment and disability insurance and for Social Security and other similar taxes with respect to any compensation provided by the Company hereunder. Consultant shall assume and accept all responsibilities which are imposed on independent Consultants by any statute, regulation, rule of law, or otherwise. Consultant is not the agent of Company and is not authorized and shall not have the power or authority to bind Company or incur any liability or obligation, or act on behalf of Company. At no time shall Consultant represent that he is an agent of the Company, or that any of the views, advice, statements and/or information that may be provided while performing the Services are those of the Company.

(b) While Company is entitled to provide Consultant with general guidance to assist Consultant in completing the scope of work to Company's satisfaction, Consultant is ultimately responsible for directing and controlling the performance of the task and the scope of work, in accordance with the terms and conditions of this Agreement. Consultant shall use his best efforts, energy and skill in his own name and in such manner as he sees fit.

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8. Restriction on Solicitation:

During the term of this Agreement and for a period of one (1) year commencing on the expiration of this Agreement, Consultant shall not, directly or indirectly, alone or as a partner, joint venturer, consultant, Consultant, lender, officer, director, employee, stockholder or investor of any entity, employ or knowingly permit any company or business organization directly or indirectly controlled by Consultant to employ any person who is or was an employee, agent, representative or consultant of the Company at any time during the term of this Agreement or during the period of one year prior to or thereafter, or in any manner seek to solicit or induce any such person to leave his or her employment with the Company or assist in the recruitment or hiring of any such person, except as otherwise agreed to by the parties hereto.

9. General:

(a) This Agreement does not create an obligation on Company to continue to retain Consultant beyond its term. This Agreement may not be changed unless mutually agreed upon in writing by both Consultant and Company Sections 3, 4, 5, 6, 7, 8 and 9 shall survive the termination of this Agreement regardless of the manner of such termination. Any waiver by Company of a breach of any provision of this Agreement shall not operate or be construed as a waiver of any subsequent breach of such provision or any other provision hereof.

(b) Consultant hereby agrees that each provision herein shall be treated as a separate and independent clause, and the enforceability of any one clause shall in no way impair the enforceability of any of the other clauses herein. Moreover, if one or more of the provisions contained in this Agreement shall for any reason be held to be excessively broad as to scope, activity, subject or otherwise so as to be unenforceable at law, such provision or provisions shall be construed by the appropriate judicial body by limiting or reducing it or them, so as to be enforceable to the maximum extent compatible with the applicable law as it shall then appear. Consultant shall maintain in full force and effect all necessary licenses, permits, and approvals required by applicable law to carry out its obligations under this Agreement before starting the Services, Exhibit A, is incorporated herein by reference

(c) Company shall have the right to assign this Agreement to its successors and assigns and this Agreement shall inure to the benefit of and be enforceable by said successors or assigns. Consultant may not assign this Agreement or any rights or obligations here under without the prior written consent of Company and this Agreement shall be binding upon Consultant's heirs, executors, administrators and legal representatives. This Agreement and all aspects of the relationship between the parties hereto shall be construed and enforced in accordance with and governed by the internal laws of the State of Florida without regard to its conflict of laws provisions.

Payment can be made either:

a. By a cheque from a United States bank (this means the name and address of a US bank appears on the face of the cheque) forwarded to: FDAID, LLC 5514 Garden Arbor Drive, Lutz, FL 33558

b. By bank wire transfer ("swift transfer"). If paying by wire transfer payment should be made out to:

FDAID, LLC	Account Number	8981 1181 2506
Bank of America	Bank SWIFT Code	BOFAUS3N
222 Broadway, New York, NY 10038	Wire Routing #	026009593

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EXHIBIT A

DEBARMENT, TEMPORARY DENIAL OF APPROVAL, AND SUSPENSION (Section 306(k) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 335a and 21 U.S.C. 335b), or similar local law) and ELIGIBILITY TO PARTICIPATE IN FEDERAL HEALTH CARE PROGRAMS (as defined in 42 U.S.C. § 1320a-7b(f))

Each party hereby represents, warrants, and certifies that it:

- a) Has not been, nor is it presently debarred, by the Food Drug Administration, or FDA, pursuant to Section 306 of the Federal Food, Drug, and Cosmetic Act, 21 U.S.C. §335a or b, or similar local law or convicted of a crime which could lead to debarment or disqualification under the Generic Drug Enforcement Act of 1992, or is a Sanctioned Entity, nor is it otherwise subject to restrictions upon submitting, or assisting in the submission of, a drug product application, or providing services in any capacity to a person that has an approved or pending drug product application, by the FDA or another regulatory agency pursuant to applicable law or regulation.
- b) Has not, and shall not, use the services of any employee or Subcontractor directly or indirectly to perform the Services under this Agreement if such person (to the best of its knowledge of the Party) has been or is presently debarred or any Third Party Vendor who (to the best of its knowledge) is or has been debarred by the FDA pursuant to Section 306 of the Federal Food, Drug, and Cosmetic Act, 21 U.S.C. §335a or b, or similar local law, or is otherwise subject to restrictions upon the activities described under item a) by the FDA or another regulatory agency pursuant to applicable law or regulation.
- c) Has not been convicted of a criminal offense related to healthcare or excluded from participating in any "federal health care program," as defined in 42 U.S.C. § 1320a-7b(f), nor any other federal or state government payment program, and is eligible to participate in the foregoing programs.
- d) Will notify the other Party promptly if it, or any person directly or indirectly performing Services under this Agreement becomes debarred.
- e) FD-AID will notify Tricida if it becomes aware of credible evidence that bribery or corruption (including, but not limited to, improper payments to customs agents, healthcare professionals and government officials for licenses) occurred in connection with the Services provided to Tricida hereunder.



Until signed by both parties this agreement constitutes an offer of services and is valid as an offer of services for 30 days from the date of issue; once signed by both parties the agreement shall become open and binding, and become effective on the date of the last signature appended.

On behalf of FD-AID, LLC

DeVaughn Edwards
DeVaughn Edwards
President and Senior Consultant

MARCH 9, 2020
Date

TO BE COMPLETED BY COMPANY

If no payment selection is made below by initialing the appropriate payment-type box, it will be assumed that the Company desires FD-AID to work at its normal professional rate of US\$ 300/hour

- We desire to contract at the normal professional fee of US\$ 300/hour. An initial payment will be made within 30 days upon Company's receipt of FD-AID's invoice detailing 85% of the estimated assignment amount and the advance on the estimated travel costs.
- We desire to contract for a minimum of 20 days consulting, at the reduced professional fee rate of US \$240/hour. Attached is our prepayment of US\$ 38,400. We understand that if time is not used, there is no refund of professional fees.
- We desire to contract on a retainer basis. Attached is our retainer payment of US\$ 15,000. We understand that as the retainer payment is depleted, we will be billed in increments of US\$ 15,000. If funds remain in the retainer account at the end of the assignment, FD-AID will reimburse the Company within 30 days.

On behalf of Company

DocuSigned by:
Geoff Parker
Signature ACE27A9B661D447...

March 6, 2020
Date

Geoff Parker CFO & SVP

March 6, 2020

Name (print)

Date

Reviewed by Legal JK March 6, 2020

Approved by Finance SP March 6, 2020

Company Initials and Date: GP March 6, 2020

EXHIBIT B

Bill Hazeltine

From: DeVaughn Edwards <devaughn@gmail.com>
Sent: Wednesday, August 30, 2023 1:48 PM
To: Bill Hazeltine; Stanley Martinez
Subject: Re: Tricida Bankruptcy

Mr. Hazeltine,

I've reviewed your interpretation of Section 507(b)(4) of the Bankruptcy Code in relation to my claim, and I must disagree with your conclusions.

1. Nature of Compensation: Section 507(b)(4)(A) isn't solely limited to traditional employment. Independent contractors, such as myself, often operate in capacities where compensation resembles a blend of wages and commissions. It's a mistake to interpret my consulting agreement and the attached invoices strictly within the confines of a standard salary or wage format. The inherent nature of my work and subsequent compensation was based on the deliverables and outcomes, very much in line with how commissions are structured.

2. Relevance of Section 507(b)(4)(B): Your argument hinges heavily on a narrow interpretation of "sales commissions." While my consulting agreement might not explicitly use the term, the essence of my remuneration mirrors that of commissions.

Given these discrepancies in interpretation, I'd like to point out that I'm actively considering forwarding this matter to the Delaware Bar for their oversight. It's crucial that we ensure clarity and correctness in legal matters, especially when it pertains to claims of such importance.

I expect a prompt review and correction of this oversight.

Regards,
DeVaughn Edwards

On Mon, Aug 28, 2023 at 5:35 PM Bill Hazeltine <whazeltine@sha-llc.com> wrote:

Mr. Edwards: Section 507(b)(4) of the Bankruptcy Code provides as follows:

(4) Fourth, allowed unsecured claims, but only to the extent of \$12,850 for each individual or corporation, as the case may be, earned within 180 days before the date of the filing of the petition or the date of the cessation of the debtor's business, whichever occurs first, for—

(A) wages, salaries, or commissions, including vacation, severance, and sick leave pay earned by an individual; or

(B) sales commissions earned by an individual or by a corporation with only 1 employee, acting as an independent contractor in the sale of goods or services for the debtor in the

ordinary course of the debtor's business if, and only if, during the 12 months preceding that date, at least 75 percent of the amount that the individual or corporation earned by acting as an independent contractor in the sale of goods or services was earned from the debtor.

Section 507(b)(4)(a) applies to employees as it applies to the types of compensation employees receive. Moreover, your claim is not based on any of the categories of claims in Section 507(b)(4).

Section 507(b)(4)(b) is applicable to independent contractors such as yourself and it only applies to sales commission. It is clear from your consulting agreement and the invoices you attached that your pay was not based on sales commissions. As a result, Section 507(b)(4) is not applicable to your claim.

Bill Hazeltine

SULLIVAN HAZELTINE ALLINSON LLC

919 N. Market St., Suite 420, Wilmington, DE 19801

Office: 302-428-8191

From: DeVaughn Edwards <devaughn@gmail.com>

Sent: Monday, August 28, 2023 10:30 AM

To: Bill Hazeltine <whazeltine@sha-llc.com>; Stanley Martinez <SMartinez@kccllc.com>

Subject: Re: Tricida Bankruptcy

Re-send with attachment (EIN).

On Mon, Aug 28, 2023 at 10:15 AM DeVaughn Edwards <devaughn@gmail.com> wrote:

Please see the attached challenge to the recent filing re:Tricida. This has been forwarded to the Clerk of Courts via certified mail.

Regards,

DeVaughn Edwards, FDAID LLC

On Tue, Aug 22, 2023 at 12:07 PM Bill Hazeltine <whazeltine@sha-llc.com> wrote:

Mr. Edwards. I represent the Tricida Liquidating Trust. I have reviewed the claim that you filed. I would appreciate it if you would let me know how many employees FD Aid, LLC has.

Bill Hazeltine

SULLIVAN HAZELTINE ALLINSON LLC

919 N. Market St., Suite 420, Wilmington, DE 19801

Office: 302-428-8191

EXHIBIT C



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Detail by Entity Name

Florida Limited Liability Company
FDAID, LLC

Filing Information

Document Number L19000230018
FEI/EIN Number 84-3969202
Date Filed 09/11/2019
Effective Date 09/11/2019
State FL
Status ACTIVE

Principal Address

5514 GARDEN ARBOR DRIVE
LUTZ, FL 33558

Mailing Address

5514 GARDEN ARBOR DRIVE
LUTZ, FL 33558

Registered Agent Name & Address

EDWARDS, DEVAUGHN
5514 GARDEN ARBOR DRIVE
LUTZ, FL 33558

Authorized Person(s) Detail

Name & Address

Title MR.

EDWARDS, DEVAUGHN
5514 GARDEN ARBOR DRIVE
LUTZ, FL 33558

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