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Counsel for the Liquidating Trustee, Dundon Advisers LLC

IN THE UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF TEXAS DALLAS DIVISION

In re:	§	Chapter 11
	§	
EIGER BIOPHARMACEUTICALS, INC., et al. ¹	§	Case No. 24-80040 (SGJ)
	§	
	§	
Debtors.	8	(Jointly Administered)

THE LIQUIDATING TRUSTEE'S FIRST NON-SUBSTANTIVE OMNIBUS OBJECTION TO CERTAIN (I) PAID/SATISFIED IN PART CLAIMS, (II) SUPERSEDED CLAIMS, (III) DUPLICATE CLAIMS, (IV) LATE FILED CLAIMS, **AND (V) MISCLASSIFIED CLAIMS**

CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS IN THE SCHEDULES ATTACHED TO THE PROPOSED ORDER FOR THIS OBJECTION

A COPY OF YOUR CLAIM(S) IS (ARE) AVAILABLE ONLINE AT https://veritaglobal.net/eiger

¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor's federal tax identification number, are: Eiger BioPharmaceuticals, Inc. (1591); EBPI Merger Inc. (9986); EB Pharma LLC (8352); Eiger BioPharmaceuticals Europe Limited (N/A); and EigerBio Europe Limited (N/A). The Debtors' service address is 2100 Ross Ave., Dallas, Texas 75201.



If you object to the relief requested, you must respond in writing. Unless otherwise directed by the Court, you must file your response electronically at https://ect.txnb.uscourts.gov/ no more than thirty-one (31) days after the date the motion was filed. If you do not have electronic filing privileges, you must file a written objection that is actually received by the clerk and filed on the docket no more than thirty-one (31) days after the date this motion was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

A hearing will be conducted on the matters set forth in this motion on December 12, 2024 at 9:30 a.m. (prevailing Central Time) in Courtroom #1, 14th Floor, Earle Cabell Federal Building, 1100 Commerce Street, Suite 1254, Dallas, Texas 75242. You may participate in the hearing either in person or by an audio and video connection.

Audio communication will be by use of the Court's dial-in facility. You may access the facility at 650.479.3207. Video communication will be by the use of the Cisco WebEx platform. Connect via the Cisco WebEx application or click the link on Judge Jernigan's home page. The meeting code is 2304-154-2638. Click the settings icon in the upper right corner and enter your name under the personal information setting. WebEx hearing instructions may be obtained from Judge Jernigan's hearing/calendar site: https://www.txnb.uscourts.gov/judges-info/hearing-dates/chief-judge-jernigans-hearing-dates.

Hearing appearances must be made electronically in advance of electronic hearings. To make your appearance, click the "Electronic Appearance" link on Judge Jernigan's home page. Select the case name, complete the required fields and click "Submit" to complete your appearance.

Dundon Advisers, LLC, c/o Joshua Nahas, in its capacity as liquidating trustee (the "Liquidating Trustee") of the liquidating trust of Eiger BioPharmaceuticals, Inc., et al. (the "Liquidating Trust"), by and through its undersigned counsel, in the above-captioned Chapter 11 bankruptcy proceedings of the above-captioned post-effective date debtors and debtors-in-possession (the "Debtors"), files the Liquidating Trustee's First Non-Substantive Omnibus Objection to Certain (I) Paid/Satisfied in Part Claims, (II) Superseded Claims, (III) Duplicate Claims, (IV) Late Filed Claims; and (V) Misclassified Claims (the "First Omnibus Objection").

In support of this First Omnibus Objection, the Liquidating Trustee relies on the Declaration of Joshua Nahas in Support of the Liquidating Trustee's First Non-Substantive Omnibus Objection to Certain (I) Paid/Satisfied in Part Claims, (II) Superseded Claims, (III)

Duplicate Claims, (IV) Late Filed Claims; and (V) Misclassified Claims (the "Nahas Declaration"), and respectfully requests and represents as follows:

RELIEF REQUESTED

- 1. The Liquidating Trustee seeks entry of an order, substantially in the form attached hereto as **Exhibit A** (the "Order"):
 - a. reducing each such claim identified on, and as described in, <u>Schedule 1</u> to the Order (collectively, the "<u>Partially Satisfied Claims</u>") because each such claim has been satisfied, in part;
 - b. disallowing and expunging each such claim identified on <u>Schedule 2</u> to the Order (collectively, the "<u>Superseded Claims</u>") because each such claim was a scheduled claim that was superseded and/or amended by a filed proof of claim;
 - c. disallowing and expunging each such claim identified on <u>Schedule 3</u> to the Order (collectively, the "<u>Duplicate Claims</u>") because each such claim erroneously asserts the same claim at least twice;
 - d. disallowing and expunging each such claim identified on <u>Schedule 4</u> to the Order (collectively, the "<u>Late Filed Claims</u>") because each such claim was not timely filed; and
 - e. reclassifying each such claim identified on, and as described in, <u>Schedule</u> 5 to the Order (collectively, the "<u>Misclassified Claims</u>") because each such claim is misclassified as a general unsecured claim whereas it is asserting an equity interest.

JURISDICTION AND VENUE

- 2. This Court has jurisdiction over this case and this matter pursuant to 28 U.S.C. §1334. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(B). Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.
- 3. The statutory predicates for the relief requested herein are sections 105(a) and 502 of title 11 of the United States Code (the "Bankruptcy Code"), Bankruptcy Rule 3007, and Rule 3007-1 of the Bankruptcy Local Rules for the Northern District of Texas (the "Bankruptcy Local")

<u>Rules</u>"), and Section M of the Procedures for Complex Cases in the Northern District of Texas ("Complex Case Procedures").

BACKGROUND

A. General Case Background

- 4. The Debtors were a commercial-stage biopharmaceutical company focused on the development of innovative therapies for hepatitis delta virus (HDV) and other serious diseases. All of the Debtors' rare disease programs have FDA Breakthrough Therapy designation.
- 5. On April 1, 2024 (the "<u>Petition Date</u>"), the Debtors petitioned this Court for relief under the Bankruptcy Code commencing these cases (the "<u>Chapter 11 Cases</u>") in the United States Bankruptcy Court for the Northern District of Texas (the "<u>Bankruptcy Court</u>").
- 6. On June 10, 2024, the Office of the United States Trustee for the Northern District of Texas (the "<u>U.S. Trustee</u>") appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code [Dkt. No. 322] (the "<u>Unsecured Creditors Committee</u>").
- 7. On June 25, 2024, the U.S. Trustee appointed the Official Committee of Equity Security Holders pursuant to section 1102 of the Bankruptcy Code [Dkt. No. 359, as amended, Dkt. No. 438].

B. Bar Dates and Claims

- 8. On June 27, 2024, the Court entered in an Order (I) Setting Bar Dates for Filing Proofs of Claim; (II) Approving Form and Manner for Filing Proofs of Claim; (III) Approving the Form and Manner for Filing Proofs of Claim, Including Section 503(b)(9) Requests Notice of Bar Dates [Dkt No. 375].
- 9. The general bar date was set for July 22, 2024 at 4:00 p.m. prevailing Central Time (the "General Bar Date"). The bar date for all governmental units holding claims against the

Debtors that arose (or are deemed to have arisen) before the Petition Date was set for September 30, 2024 at 4:00 p.m. prevailing Central Time (the "Governmental Bar Date").

- 10. On May 6, 2024, the Debtors filed their Schedules of Assets and Liabilities [Dkt. Nos. 8, 10, 12, 228] and Statements of Financial Affairs [Dkt. Nos. 7, 9, 11, 227].
- 11. To date, 205 total claims have been either filed against the Debtors (87) or scheduled by the Debtors (118).

C. Plan Confirmation, Emergence and The Liquidating Trust

- 12. On September 5, 2024, the Court entered the Order Approving the Debtors' Amended Disclosure Statement and Confirming the Fifth Amended Joint Plan of Liquidation of Eiger Biopharmaceuticals, Inc. and its Debtor Affiliates [Dkt. No. 639] (the "Confirmation Order") confirming the Fifth Amended Joint Plan of Liquidation of Eiger BioPharmaceuticals, Inc. and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code [Dkt. No. 635-1] (as amended or supplemented from time to time, the "Plan").
- 13. On August 16, 2024, the Debtors filed the *Notice of Filing Plan Supplement* [Dkt. No. 525] (the "<u>First Plan Supplement</u>"), which attached the Liquidating Trust Agreement as a plan supplement.
- 14. The Plan became effective on September 30, 2024 (the "Effective Date"). See Notice of Occurrence of Effective Date [Dkt. No. 685].
- 15. Pursuant to the Plan, Confirmation Order, and the Liquidating Trust Agreement, the Liquidating Trustee has exclusive authority to settle or compromise any disputed general unsecured claim and to pursue, abandon or settle any Retained Causes of Action. *See* Plan, Art. IV, §§ B-E; Confirmation Order, ¶¶ 40, 96 & 101; Liquidating Trust Agreement, § 3.1.

OBJECTIONS TO CLAIMS

- claim or interest, proof of which is filed under section 501 of [the Bankruptcy Code], is deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). Moreover, Bankruptcy Rule 3007 provides certain grounds upon which "objections to more than one claim may be joined in an omnibus objection," which includes objections on the basis that certain claims: (i) duplicate other claims; (ii) have been filed in the wrong case; (iii) have been amended by subsequently filed proofs of claim; (iv) were not timely filed; (v) have been satisfied or released during the case in accordance with the Code, applicable rules, or a court order; (vi) were presented in a form that does not comply with applicable rules, and the objection states that the objector is unable to determine the validity of the claim because of the noncompliance; (vii) are interests, rather than claims; or (viii) assert priority in an amount that exceeds the maximum amount under section 507 of the Code. Fed. R. Bankr. P. 3007(d).
- 17. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes prima facie evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. *See, e.g., In re Hard-Mire Rest. Holdings, LLC,* 605 B.R. 739, 748 (Bankr. N.D. Tex. 2019). However, a proof of claim loses the presumption of prima facie validity under Bankruptcy Rule 3001(f) if an objecting party refutes at least one of the allegations that are essential to the claim's legal sufficiency. *See In re Fidelity Holding Co., Ltd.*, 837 F.2d 696, 69 (5th Cir. 1988). Once such an allegation is refuted, the burden reverts to the claimant to prove the validity of its claim by a preponderance of the evidence. *Id.* Despite this shifting burden during the claim objection process, "the ultimate burden of proof always lies with the claimant." *In re Armstrong*, 347 B.R. 581, 583 (Bankr. N.D. Tex. 2006) (citing *Raleigh v. Ill. Dep't of Revenue*, 530 U.S. 15 (2000)).

As set forth herein and in the Nahas Declaration, filed contemporaneously herewith, the Court should disallow, expunge and/or modify: the paid portion of the Partially Satisfied Claims on Schedule 1; the Superseded Claims on Schedule 2; the Duplicate Claims on Schedule 3; the Late Filed Claims on Schedule 4; and the Misclassified Claims as provided for in Schedule 5 (collectively, the "Disputed Claims"). If the Disputed Claims are not disallowed and expunged and/or reclassified as set forth herein, the potential exists for the applicable claimants to receive recoveries they are not entitled to, to the detriment of those with Allowed Claims, in addition to equity holders. Thus, the relief requested herein is necessary to prevent the inappropriate distribution of estate funds and facilitate the efficient administration of the claims allowance process.

A. <u>Partially Satisfied Claims</u>

- 19. The Liquidating Trustee objects to the paid portion of the Partially Satisfied Claims identified on <u>Schedule 1</u> as each of these claims has already been satisfied as set forth therein.
- 20. Failure to disallow and expunge such portion of the claims would result in the applicable claimants receiving an unwarranted recovery that would unduly prejudice the creditors and equity holders as they would ultimately have an unjustly smaller "pot" by which they would otherwise be able to share in their recovery from.
- 21. Accordingly, the Liquidating Trustee requests that the Court enter an order disallowing and expunging the Partially Satisfied Claims identified on <u>Schedule 1</u> as set forth therein.

B. Superseded Claims

22. The Liquidating Trustee objects to the Superseded Claims identified on Schedule 2 as these scheduled claims have been superseded and/or amended by the subsequent filing of a proof of claim.

- 23. Failure to disallow and expunge such claims would result in the applicable claimants receiving an unwarranted recovery that would unduly prejudice creditors and equity holders as they would ultimately have an unjustly smaller "pot" by which they would otherwise be able to share in their recovery from.
- 24. Accordingly, the Liquidating Trustee requests that the Court enter an order disallowing and expunging the Superseded Claims identified on Schedule 2.

C. <u>Duplicate Claims</u>

- 25. The Liquidating Trustee objects to the Duplicate Claims identified on <u>Schedule 3</u> to the Order because each such claim is duplicative of at least one other claim that is already filed.
- 26. Failure to disallow and expunge such claims would result in the applicable claimants receiving an unwarranted recovery that would unduly prejudice creditors and equity holders as they would ultimately have an unjustly smaller "pot" by which they would otherwise be able to share in their recovery from.
- 27. Accordingly, the Liquidating Trustee requests that the Court enter an order disallowing and expunging the Duplicate Claims identified on Schedule 3.

D. <u>Late Filed Claims</u>

- 28. The Liquidating Trustee objects to the Late Filed Claims identified on <u>Schedule 4</u> to the Order as claims that were not timely filed. Pursuant to Bankruptcy Rule 3003(c)(3), the court shall fix the time within which proofs of claim or interests may be filed in a Chapter 11 case, and all proofs of claim must be filed by that date. Here, the General Bar Date was July 22, 2024, and the Governmental Bar Date was September 30, 2024. The claims listed on <u>Schedule 4</u> were filed after the deadlines to which they corresponded, and therefore the claims are not timely.
- 29. Failure to disallow and expunge such claims would result in the applicable claimants receiving an unwarranted recovery that would unduly prejudice creditors and equity

holders as they would ultimately have an unjustly smaller "pot" by which they would otherwise be able to share in their recovery from.

30. Accordingly, the Liquidating Trustee requests that the Court enter an order disallowing and expunging the Late Filed Claims identified on Schedule 4.

E. Misclassified Claims

- 31. The Liquidating Trustee objects to the Misclassified Claims identified on Schedule 5 to the Order because those claims erroneously assert an equity interest under 11 U.S.C. § 1111, but list it as a general unsecured claim. Based on the Liquidating Trustee and his professionals' review of the proofs of claim filed for the Misclassified Claims, they have determined that these claims fail to provide a sufficient basis for the asserted general unsecured claim status and are not supported under the Bankruptcy Code and/or the Plan.
- 32. Accordingly, the Liquidating Trustee seeks to reclassify the Misclassified Claims identified on <u>Schedule 5</u> to the Order to Class 6 Equity Interests as set forth in <u>Schedule 5</u>.

RESPONSES TO OBJECTIONS

33. To contest an objection, a claimant must file and serve a written response to this Objection (each, a "Response") so that is received no later than December 5, 2024 (the "Response Deadline"). Every response must be filed with the Office of the Clerk of the United States Bankruptcy Court for the Northern District of Texas (Dallas Division), Earle Cabell Federal Building, 1100 Commerce Street, Room 1254, Dallas, TX 75242-1496 and served upon the following entities, so that the Response is received no later than the Response Deadline, at the following addresses:

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34. Every Response to this Objection must contain, at a minimum, the following

information:

- a. a caption setting forth the name of the Court, the name of the Debtor, the case number, and the title of the objection to which the Response is directed;
- b. the name of the claimant, his/her/its claim number, and a description of the basis for the amount of the claim;
- c. the specific factual basis and supporting legal argument upon which the party will rely in opposing this First Omnibus Objection;
- d. any supporting documentation (to the extent it was not included with the proof of claim previously filed with the clerk of the Court or the Debtors' claims agent, Verita Global) upon which the party will rely to support the basis for, and amounts asserted in the proof of claim;
- e. the name, address, telephone number, email address, and fax number of the person(s) (which may be the claimant or the claimant's legal representative) with whom counsel for the Liquidating Trustee should communicate with respect to the claim or the First Omnibus Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the disputed claim on behalf of the claimant.

35. If a claimant fails to file and serve a timely Response by the Response Deadline, the Liquidating Trustee will present to the Court an appropriate order disallowing such claimant's claim, as set forth in **Exhibit A**, without further notice to the claimant.

REPLIES TO RESPONSES

36. Consistent with 3007-2(a) of the Local Rules, the Liquidating Trustee may, at its option, file and serve a reply to the Response no later than 5:00 p.m. (prevailing Central Time) three (3) days prior to the hearing to consider the Objection.

SEPARATE CONTESTED MATTER

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

RESERVATION OF RIGHTS

- 38. The Liquidating Trustee hereby reserves the right to object in the future to any of the claims that are the subject of this First Omnibus Objection on any ground, including, but not limited to, 11 U.S.C. § 502(d), and to amend, modify, and/or supplement this First Omnibus Objection, including, without limitation, to object to amended or newly filed claims. For the absence of doubt, the Liquidating Trustee hereby reserves the right to object, on any basis, in the future to any remaining claim, superseding claim, or reclassified claim reflected in the Schedules to the Order. The Liquidating Trustee also reserves the right to object in the future to any other claim filed by a claimant whose claim is subject to this First Omnibus Objection.
- 39. Notice of this First Omnibus Objection shall be provided to (i) the Office of the United States Trustee for the Northern District of Texas; (ii) the Plan Administrator, (iii) each of

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the claimants whose claim is subject to this First Omnibus Objection; and (iv) the "Master Service

List" as of September 19, 2024, maintained by Verita Global. In light of the nature of the relief

requested, the Liquidating Trustee submits that no further notice is required.

COMPLIANCE WITH LOCAL RULES

40. This First Omnibus Objection includes citations to the applicable rules and

statutory authorities upon which the relief requested herein is predicated and a discussion of their

application to this First Omnibus Objection. The Liquidating Trustee objects to no more than 100

proofs of claim herein. The Liquidating Trustee has served notice of this Objection on those

persons whose name appears in the signature blocks on the proofs of claim and in accordance with

Bankruptcy Rule 7004. Moreover, the Liquidating Trustee has notified claimants that a copy of

their claim may be obtained online at https://veritaglobal.net/eiger. Accordingly, the Liquidating

Trustee submits that this Objection satisfies Local Rule 3007-2.

WHEREFORE, for the reasons stated above and in the Nahas Declaration, the Liquidating

Trustee respectfully requests entry of the Order, substantially in the form attached hereto as

Exhibit A, granting the relief requested herein and granting such other relief as is just and proper.

[Remainder of page intentionally left blank.]

12

Dated: November 4, 2024

/s/ S. Margie Venus

MCKOOL SMITH, PC

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Counsel for the Liquidating Trustee, Dundon Advisers LLC

CERTIFICATE OF SERVICE

I certify that on November 4, 2024, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Northern District of Texas.

/s/ S. Margie Venus
S. Margie Venus

Exhibit A

Proposed Order

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IN THE UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF TEXAS DALLAS DIVISION

In re:	§	Chapter 11
	§	
EIGER BIOPHARMACEUTICALS, INC., et al. ¹	§	Case No. 24-80040 (SGJ)
	§	
	§	
Debtors.	§	(Jointly Administered)

ORDER SUSTAINING THE LIQUIDATING TRUSTEE'S FIRST NON-SUBSTANTIVE OMNIBUS OBJECTION TO CERTAIN (I) PAID/SATISFIED IN PART CLAIMS, (II) SUPERSEDED CLAIMS, (III) DUPLICATE CLAIMS, (IV) LATE FILED CLAIMS, AND (V) MISCLASSIFIED CLAIMS

Upon the objection (the "Objection") of Dundon Advisor LLC (the "Liquidating Trustee")

for entry of an order (this "Order"): (a) reducing each such claim identified on, and as described

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¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor's federal tax identification number, are: Eiger BioPharmaceuticals, Inc. (1591); EBPI Merger Inc. (9986); EB Pharma LLC (8352); Eiger BioPharmaceuticals Europe Limited (N/A); and EigerBio Europe Limited (N/A). The Debtors' service address is 2100 Ross Ave., Dallas, Texas 75201.

in, Schedule 1 (collectively, the "Partially Satisfied Claims"); (b) disallowing and expunging each such claim identified on **Schedule 2** to the Order (collectively, the "Superseded Claims"); (c) disallowing and expunging each such claim identified on Schedule 3 (collectively, the "Duplicate Claims"); (d) disallowing and expunging each such claim identified on **Schedule 4** (collectively, the "Late Filed Claims"); and (e) reclassifying each such claim identified on, and as described in, Schedule 5 (collectively, the "Misclassified Claims", and together with the Partially Satisfied Claims, Superseded Claims, Duplicate Claims, and Late Filed Claims, the "Disputed Claims"), in each case pursuant to sections 105(a) and 502(b) of the Bankruptcy Code, all as more fully set forth in the Objection; and upon the Nahas Declaration; and this court having jurisdiction over this matter pursuant to 28 U.S.C. § 13345; and venue of this proceeding within the meaning of 28 U.S.C. § 157(b)(2); and the Court being able to issue a final order consistent with Article III of the United States Constitution; and venue of this proceeding being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and appropriate notice of and opportunity of a hearing on the Objection having been given; and the relief requested in the Objection being in the best interests of the Debtors' estate, their creditors and equity holders and other parties in interest; and this Court having found that the Liquidating Trustees' notice of the Objection and opportunity for a hearing on the Objection were appropriate and that no other notice need be provided; and this Court having reviewed the Objection and having heard the statements in support of the relief requested therein at a hearing, if any, before this Court; and the Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Objection is sustained to the extent set forth herein.

- 2. Each Partially Satisfied Claim identified in <u>Schedule 1</u> attached hereto is reduced and modified as set forth in Schedule 1.
- 3. Each Superseded Claim identified in <u>Schedule 2</u> attached hereto is disallowed and expunged in its entirety.
- 4. Each Duplicate Claim identified in <u>Schedule 3</u> attached hereto is disallowed and expunged in its entirety.
- 5. Each Late Filed Claim identified in **Schedule 4** attached hereto is disallowed and expunged in its entirety.
- 6. Each Misclassified Claim identified in <u>Schedule 5</u> attached hereto is reclassified as set forth in Schedule 5.
- 7. Verita Global, the claims and noticing Agent appointed in these cases, is authorized to update the Claims Register to reflect the relief granted in this Order.
- 8. Entry of this Order is without prejudice to the Liquidating Trustee's, or any successor in interests', right to object to any other claims in these chapter 11 cases or to further object to (i) the Disputed Claims (to the extent they are not disallowed and expunged pursuant to this Order), (ii) the remaining claims, (iii) the superseding claims, and (iv) the reclassified interest on any grounds whatsoever, at a later date.
- 9. Each Disputed Claim and the Objection by the Liquidating Trustee to each Disputed Claim identified on <u>Schedules 1-5</u> attached hereto constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each Disputed Claim. Any stay of this Order shall apply only to the contested matter which involves such creditor and shall not act to stay the applicability or finality of this Order with respect to the other contested matters covered hereby.

- 10. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.
- 11. The Liquidating Trustee is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.
- 12. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

END OF ORDER

Order Submitted by:

MCKOOL SMITH, PC

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Counsel for the Liquidating Trustee

Schedule 1 (Satisfied In Part Claims)

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1ST OMNIBUS CLAIMS OBJECTION SCHEDULE 1

EIGER BIOPHARMACEUTICALS, INC., ET AL. CASE NO. 24-80040 SATISFIED IN PART CLAIMS

	NAME	DATE FILED	SCHEDULE / CLAIM NUMBER	ASSERTED CLASSIFICATION	ASSERTED CLAIM AMOUNT	PAID AMOUNT	REMAINING CLAIM PRIORITY	REMAINING CLAIM AMOUNT	REASON FOR MODIFICATION
1	Caremark, LLC	7/22/2024	57	ADMIN PRIORITY	\$579,000.00	\$258,930.00	ADMIN PRIORITY	\$320,070.00	The claim has been partially paid. The Remaining Claim Amount reflects the outstanding amount, and remains subject to further objection.
2	Caremark, LLC	Scheduled	3299900	GENERAL UNSECURED	\$10,500.00	\$3,500.00	GENERAL UNSECURED	\$7,000.00	The claim has been partially paid. The Remaining Claim Amount reflects the outstanding amount, and remains subject to further objection.
	0 5 45 4 45 4		1087680	PRIORITY	\$15,150.00	\$15.150.00	PRIORITY	\$0.00	The claim has been partially paid. The Remaining Claim Amount reflects the
3	Colin Michael Hislop	Scheduled	1087680	GENERAL UNSECURED	\$411,210.93	\$15,150.00	GENERAL UNSECURED	\$411,210.93	outstanding amount, and remains subject to further objection.
		Scheduled	1087682	PRIORITY	\$15,150.00	\$15.150.00	PRIORITY	\$0.00	The claim has been partially paid. The Remaining Claim Amount reflects the
4	Colleen Craig	Scheduled	1087682	GENERAL UNSECURED	\$449,470.50		GENERAL UNSECURED	\$449,470.50	outstanding amount, and remains subject to further objection.
5	Crosscountry Consulting LLC	Scheduled	3299852	GENERAL UNSECURED	\$12,919.20	\$3,024.00	GENERAL UNSECURED	\$9,895.20	The claim has been partially paid. The Remaining Claim Amount reflects the outstanding amount, and remains subject to further objection.
6	Iron Mountain Information	7/19/2024	48	SECURED	\$211.00	\$211.00	SECURED		The claim has been partially paid. The Remaining Claim Amount reflects the
	Management LLC	7/19/2024	46	GENERAL UNSECURED	\$2,225.94	\$211.00	GENERAL UNSECURED	\$2,225.94	outstanding amount, and remains subject to further objection.
7	Marian Canada	7/45/2024	29	PRIORITY	\$15,150.00	845 450 00	PRIORITY	£0.00	The claim has been partially paid. The Remaining Claim Amount reflects the
/	Monica Gangal	7/15/2024	29	GENERAL UNSECURED	\$346,908.57	\$15,150.00	GENERAL UNSECURED		outstanding amount, and remains subject to further objection.
8	State of Wisconsin Department of Health Services	9/13/2024	76	GENERAL UNSECURED	\$69,632.32	\$49,169.14	GENERAL UNSECURED	\$20,463.18	The claim has been partially paid. The Remaining Claim Amount reflects the outstanding amount, and remains subject to further objection.

Schedule 2 (Superseded Claims)

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1ST OMNIBUS CLAIMS OBJECTION SCHEDULE 2

EIGER BIOPHARMACEUTICALS, INC., ET AL. CASE NO. 24-80040 SUPERSEDED SCHEDULED CLAIMS

	NAME	SCHEDULE	SCHEDI II ED CI ASSISICATION	SCHEDULED AMOUNT	SUPERSEDING CLAIM	SUPERSEDING CLAIM	SUPERSEDING CLAIM	REASON FOR MODIFICATION
	NAME	NUMBER	SCHEDULED CLASSIFICATION	SCHEDULED AMOUNT	NUMBER	CLASSIFICATION	AMOUNT	
1	Biorasi, LLC	3299872	GENERAL UNSECURED	\$134,144.59	39	GENERAL UNSECURED	\$532,763.95	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
2	Blair Narog	1087684	PRIORITY GENERAL UNSECURED	\$15,150.00 \$171,111.90	14	PRIORITY	\$180,241.90	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
3	Blair Narog	3299848	GENERAL UNSECURED	\$4,500.49	14	PRIORITY	\$180,241.90	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
4	Bradford Lees	3299787	GENERAL UNSECURED	\$16,650.00	60	GENERAL UNSECURED	\$74,000.00	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
5	Charissa Elizabeth Bondy	3299791	GENERAL UNSECURED	\$33,187.50	47	GENERAL UNSECURED	\$107,504.71	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
6	Christopher James Kurtz	3299811	GENERAL UNSECURED	\$76,960.00	64	GENERAL UNSECURED	\$76,960.00	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
7	Connor Group Global Services, LLC	3299829	GENERAL UNSECURED	\$132,510.00	11	GENERAL UNSECURED	\$132,510.00	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
8	David Apelian	3299812	GENERAL UNSECURED	\$195,000.00	32	GENERAL UNSECURED	\$195,000.00	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
9	David Cory	3299777	GENERAL UNSECURED	\$213,847.90	16	GENERAL UNSECURED	\$334,400.00	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
10	Fair Harbor Capital LLC	3299901	GENERAL UNSECURED	\$26,432.81	67	GENERAL UNSECURED	81,840.00 EUR	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
11	Fujifilm Diosynth Biotechnologies, U.S.A., Inc.	3299847	GENERAL UNSECURED	\$25,000.00	56	GENERAL UNSECURED	\$202,280.00	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
12	Iron Mountain Information Management LLC	3299836	GENERAL UNSECURED	\$944.92	48	GENERAL UNSECURED SECURED	\$2,225.94 \$211.00	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
13	James Andrew Vollins	3299816	GENERAL UNSECURED	\$85,000.00	27	GENERAL UNSECURED	\$85,000.00	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
14	Jump Start Technology, Inc.	3299850	GENERAL UNSECURED	\$17,203.75	44	GENERAL UNSECURED	\$17,203.75	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
15	Kaci Schiermeyer	3299890	GENERAL UNSECURED	\$4,000.00	30	PRIORITY	\$4,000.00	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
16	Matthew J Bys	3299779	GENERAL UNSECURED	\$29,925.00	41	GENERAL UNSECURED	\$405,053.21	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
17	Monica Gangal	1087681	PRIORITY GENERAL UNSECURED	\$15,150.00 \$346,908.57	29	PRIORITY GENERAL UNSECURED	\$15,150.00 \$346,908.57	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
18	Monica Gangal	3299781	GENERAL UNSECURED	\$200.00	29	PRIORITY GENERAL UNSECURED	\$15,150.00 \$346,908.57	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
19	Pharmaceutical Research Associates Inc, Affiliate of Icon Clinical Research Limited	3299883	GENERAL UNSECURED	\$658.79	53	GENERAL UNSECURED	\$658.79	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
20	Rxcrossroads 3PI LLC	3299877	GENERAL UNSECURED	\$11,767.93	34	GENERAL UNSECURED	\$11,767.93	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
21	Say Technologies LLC	3299892	GENERAL UNSECURED	\$1,282.53	15	GENERAL UNSECURED	\$1,282.53	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
22	Seyfarth Shaw Llp	3299863	GENERAL UNSECURED	\$3,231.00	31	GENERAL UNSECURED	\$5,785.50	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
23	Stanford University	3299903	GENERAL UNSECURED	\$8,453.00	38	GENERAL UNSECURED	\$19,860.58	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
24	Stanford University - office of Technology Licensing	3299823	GENERAL UNSECURED	\$1,116.00	38	GENERALUNSECURED	\$19,860.58	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.
25	Tracey L Mclaughlin	3299830	GENERAL UNSECURED	\$2,431.00	73	PRIORITY	\$2,431.00	The scheduled claim has been superseded by the respective filed claim, and remains subject to further objection.

Schedule 3 (Duplicate Claims)

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1ST OMNIBUS CLAIMS OBJECTION SCHEDULE 3

EIGER BIOPHARMACEUTICALS, INC., ET AL. CASE NO. 24-80040 DUPLICATIVE CLAIMS

	NAME	REMAINING CLAIM NUMBER	DUPLICATE CLAIM NUMBER	DUPLICATE CLAIM CLASSIFICATION	DUPLICATE CLAIM AMOUNT	REASON FOR MODIFICATION
1	Department of Treasury - Internal Revenue Service	13	4	PRIORITY GENERAL UNSECURED		The Duplicate Claim is duplicative of the Remaining Claim, which remains subject to further objection.
2	Franchise Tax Board	9	6	GENERAL UNSECURED	UNLIQUIDATED	The Duplicate Claim is duplicative of the Remaining Claim, which remains subject to further objection.
3	Franchise Tax Board	9	8	PRIORITY	\$800.00	The Duplicate Claim is duplicative of the Remaining Claim, which remains subject to further objection.
4	Franchise Tax Board	9	7	GENERAL UNSECURED	UNLIQUIDATED	The Duplicate Claim is duplicative of the Remaining Claim, which remains subject to further objection.
5	Stanford University	38	35	GENERAL UNSECURED	\$19,860.58	The Duplicate Claim is duplicative of the Remaining Claim, which remains subject to further objection.
6	Stanford University	38	36	GENERAL UNSECURED	\$19,860.58	The Duplicate Claim is duplicative of the Remaining Claim, which remains subject to further objection.
7	Stanford University	38	37	GENERAL UNSECURED	\$19,860.58	The Duplicate Claim is duplicative of the Remaining Claim, which remains subject to further objection.
8	State of Wisconsin Department of Health Services	76	3	GENERAL UNSECURED	\$246,094.00	The Duplicate Claim is duplicative of the Remaining Claim, which remains subject to further objection.
9	Texas Comptroller of Public Accounts	72	71	PRIORITY	\$31,882.00	The Duplicate Claim is duplicative of the Remaining Claim, which remains subject to further objection.

Schedule 4 (Late Filed Claims)

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1ST OMNIBUS CLAIMS OBJECTION SCHEDULE 4

EIGER BIOPHARMACEUTICALS, INC., ET AL. CASE NO. 24-80040 LATE FILED CLAIMS

	NAME	CLAIM NUMBER	DATE FILED	ASSERTED CLAIM CLASSIFICATION	ASSERTED CLAIM AMOUNT	REASON FOR MODIFICATION
1	Dr. Ohad Etzion	62	07/23/24	GENERAL UNSECURED	\$9,550.00	Not timely filed in accordance with Bar Date Order [DI 375].
2	Kryocal, LLC Dba Kyrosphere	66	07/25/24	GENERAL UNSECURED	\$6,562.50	Not timely filed in accordance with Bar Date Order [DI 375].
3	Marc Andrew Osterhaus	74	08/27/24	GENERAL UNSECURED	\$25,350,00	Not timely filed in accordance with Bar Date Order [DI 375]. Claimant has a remaining scheduled claim under MARC ANDREW OSTERHAUS (3299784) for \$225.34, which remains subject to further objection.
4	Specialist Staffing Solutions, Inc	70	08/09/24	GENERAL UNSECURED	\$105,389.13	Not timely filed in accordance with Bar Date Order [DI 375]. Claimant has a remaining scheduled claim under REAL STAFFING GROUP (3299902) for \$61,880.00, which remains subject to further objection.

Schedule 5 (Misclassified Claims)

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1ST OMNIBUS CLAIMS OBJECTION SCHEDULE 5

EIGER BIOPHARMACEUTICALS, INC., ET AL. CASE NO. 24-80040 MISCLASSIFIED CLAIMS

	NAME	CLAIM NUMBER	ASSERTED CLAIM CLASSIFICATION	ASSERTED CLAIM AMOUNT	REASON FOR MODIFICATION
1	Adam Gross	69	GENERAL UNSECURED	BLANK	Claimant is asserting an equity interest in the Debtor. The Claim is disallowed and expunged as a general unsecured claim, and will be reclassified as a Class 6 Equity Interest which remains subject to further objection.