

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
Tricida, Inc.,¹) Case No. 23-10024 (JTD)
Debtor.)
) **Objection Deadline: September 13, 2023 at 4:00 p.m.**
) **Hearing Date: September 27, 2023 at 11:00 a.m.**

THIS IS AN OBJECTION TO YOUR CLAIM. THE OBJECTING PARTY IS ASKING THE COURT TO DISALLOW OR MODIFY THE CLAIM THAT YOU FILED IN THIS BANKRUPTCY CASE. YOU SHOULD IMMEDIATELY CONTACT THE OBJECTING PARTY TO RESOLVE THE DISPUTE. IF YOU DO NOT REACH AN AGREEMENT, YOU MUST FILE A RESPONSE TO THIS OBJECTION AND SEND A COPY OF YOUR RESPONSE TO THE OBJECTING PARTY WITHIN 30 DAYS AFTER THE OBJECTION WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE OBJECTION IS NOT VALID. IF YOU DO NOT FILE A RESPONSE BY SEPTEMBER 13, 2023, YOUR CLAIM MAY BE DISALLOWED OR MODIFIED WITHOUT A HEARING.

CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ATTACHED TO THIS OBJECTION.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.

LIQUIDATING TRUSTEE’S FIRST OMNIBUS OBJECTION TO (I) INSUFFICIENT DOCUMENTATION CLAIMS, (II) AMENDED AND SUPERSEDED CLAIMS, (III) EQUITY CLAIMS, AND (IV) LATE FILED CLAIMS (NON-SUBSTANTIVE)

Jackson Square Advisors, solely in its capacity as liquidating trustee of the Tricida Liquidating Trust (the “Liquidating Trust”) established in the above-captioned chapter 11 case (the “Chapter 11 Case”) pursuant to the above-captioned debtor’s (the “Debtor”) confirmed *Fifth Amended Chapter 11 Plan of Liquidation for Tricida, Inc.* [Docket No. 509] (the “Plan”),² by and through his undersigned counsel, hereby submits this first omnibus objection (the “Objection”) for entry of an order (the “Proposed Order”), pursuant to sections 105(a) and 502 of title 11 of the

¹ The Debtor in this chapter 11 case, together with the last four digits of the Debtor’s federal tax identification number, is Tricida, Inc. (2526). The Debtor’s service address is 2108 N Street, Suite 4935, Sacramento, CA 95816.

² All capitalized terms used herein but not otherwise defined shall have the meanings ascribed to them in the Plan.



United States Code (the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”) seeking the entry of an order, substantially in the form attached hereto as **Exhibit 1** (the “Proposed Order”), disallowing (i) certain proofs of claim identified on **Exhibit A** thereto (the “Insufficient Documentation Claims”); (ii) certain proofs of claim identified on **Exhibit B** thereto (the “Amended and Superseded Claims”), (iii) certain proofs of claim identified on **Exhibit C** thereto (the “Equity Claims”), and (iv) certain proofs of claim identified on **Exhibit D** thereto (the “Late Filed Claims” and, collectively with the Insufficient Documentation Claims, the Amended and Superseded Claims, and the Equity Claims, the “Disputed Claims”). In support of the Objection, the Liquidating Trustee submits the *Declaration of Gilbert Nathan in Support of the Liquidating Trustee’s First Omnibus Objection to Certain Reclassified Claims (Non-Substantive)* (the “Nathan Declaration”), attached hereto as **Exhibit 2**. In further support of the Objection, the Liquidating Trustee respectfully represents as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).³

BACKGROUND

2. On January 11, 2023 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 11 of the United States Code, 11 U.S.C. § 101 through 1532 (the

³ Pursuant to Local Rule 9103-1(f), the Liquidating Trustee hereby confirms its consent to the entry of a final order by this Court in connection with this Objection if it is later determined that this Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

“Bankruptcy Code”) in this Court commencing the Chapter 11 Case.

3. On January 30, 2023, the Debtor filed its *Schedules of Assets and Liabilities* and *Statement of Financial Affairs* [Docket Nos. 110 and 111] (collectively the “Schedules and Statements”).

4. On January 26, 2023, the Court entered the *Order (I) Setting Bar Dates for Filing Proofs of Claim; (II) Approving Notice of Bar Dates, and (III) Granting Related Relief* [Docket No. 111] (the “Bar Date Order”), establishing, among other things, (i) March 8, 2023 at 4:00 p.m. as the last date for all creditors holding a “claim” (as such term is defined in section 101(5) of the Bankruptcy Code) against the Debtor (collectively, the “Claimants”) to file and serve a written proof of claim for payment of any such claim (the “General Bar Date”) and (ii) July 10, 2023 at 4:00 p.m. as the last day for Governmental Units (as such term is defined in section 101(27) of the Bankruptcy Code) holding a claim against the Debtors to file and serve a written proof of claim for payment of any such claim (the “Governmental Bar Date” and collectively with the General Bar Date, the “Bar Dates”). Notice of the General Bar Date was provided by first class mail, electronic mail, and publication in accordance with the procedures outlined in the Bar Date Order.

5. On May 23, 2023, the Court entered the *Findings of Fact, Conclusions of Law, and Order Confirming the Fifth Amended Chapter 11 Plan of Liquidation of Tricida, Inc.* [Docket No. 515] (the “Confirmation Order”), confirming the Plan.

6. The Plan became effective on June 12, 2023 (the “Effective Date”). See Docket No. 550. On the Effective Date, the Liquidating Trust was established, the Liquidating Trustee was appointed to serve as such pursuant to the terms of the Plan and Liquidating Trust Agreement, and all assets of the Debtors were transferred and assigned to the Liquidating Trust. See Plan,

Article IV; Confirmation Order, ¶ 121. Under Article IV, Section C of the Plan, the Liquidating Trustee is authorized to object to claims filed against the Debtor's estate.

THE CLAIMS RESOLUTION PROCESS

7. In the ordinary course of business, the Debtor maintained books and records (the "Books and Records") that reflect, among other things, the Debtor's liabilities and the amounts owed to its creditors. Since the Effective Date of the Plan, certain of the Books and Records have been transferred to the Liquidating Trustee.

8. The Debtor's register of claims (the "Claims Register"), prepared and provided to the Liquidating Trustee by Kurtzman Carson Consultants LLC ("KCC") (the "Claims Agent"), reflects that approximately 190 proofs of claim (collectively, the "Proofs of Claim") were filed in this Chapter 11 Case asserting claims against the Debtor (the "Claims"). The Liquidating Trustee and his advisors are comprehensively reviewing and reconciling all Claims and Administrative Claims, including both the Claims listed on the Schedules and the Claims asserted in the Proofs of Claim (including any supporting documentation) filed in this Chapter 11 Case. The Liquidating Trustee is also comparing the Claims asserted in the Proofs of Claim with the relevant Books and Records to determine the validity of such asserted claims.

9. This reconciliation process includes identifying particular categories of claims that may be disallowed and expunged, reduced and allowed, or reclassified. This is the first omnibus objection to claims filed by the Liquidating Trustee. The Liquidating Trustee anticipates filing additional omnibus objections, as necessary, to the categories of claims to avoid improper recovery by Claimants.

RELIEF REQUESTED

10. By this Objection, and for the reasons described more fully below, the Liquidating Trustee objects to the Claims set forth on **Exhibits A through D** attached to the Proposed Order pursuant to sections 105(a) and 502 of the Bankruptcy Code, Bankruptcy Rules 3007 and 9014, and Local Rule 3007-1. The Liquidating Trustee respectfully requests entry of the Proposed Order reclassifying the Claims.

LEGAL BASIS FOR OBJECTION

11. When asserting a proof of claim against a bankrupt estate, a claimant must allege facts that, if true, would support a finding that the debtor is legally liable to the claimant. *In re Allegheny Int'l, Inc.*, 954 F.2d 167, 173 (3d Cir. 1992); *Matter of Int'l Match Corp.*, 69 F.2d 73, 76 (2d Cir. 1934) (finding that a proof of claim should at least allege facts from which legal liability can be seen to exist). Where the claimant alleges sufficient facts to support its claim, its claim is afforded *prima facie* validity. *In re Allegheny Int'l Inc.*, 954 F.2d at 173. A party wishing to dispute such a claim must produce evidence in sufficient force to negate the claim's *prima facie* validity. *Id.* In practice, the objecting party must produce evidence that would refute at least one of the allegations essential to the claim's legal sufficiency. *Id.* Once the objecting party produces such evidence, the burden shifts back to the claimant to prove the validity of his or her claim by a preponderance of the evidence. *Id.* The burden of persuasion is always on the claimant. *Id.*

12. For the reasons set forth below, there is ample evidence to rebut the *prima facie* validity of each Claim.

A. Insufficient Documentation

13. Pursuant to the Bar Date Order, for any proof of claim to be validly and properly filed, a claimant was required to deliver a signed original of the completed Proof of Claim form,

using the Official Form B410 attached to the Bar Date Order as reference, together with accompanying documentation, to KCC, either by mail or hand delivery or electronically using the interface available on KCC's website in accordance with Local Rule 3003-1(a), so as to be received no later than the Bar Date. Bar Date Order at ¶ 6. Each proof of claim was required to include "supporting documentation (or, if such documentation is voluminous, include a summary of such documentation) or an explanation as to why such documentation is not available" Bar Date Order at ¶ 7.

14. Each Insufficient Documentation Claim identified in **Exhibit A** has been filed without sufficient documentation for the Debtor to substantiate the prima facie basis of the claims asserted therein as required by Bankruptcy Rule 3001 and the Bar Date Order. None of these claims include a detailed summary of their basis or attach information that demonstrates that harm was suffered in the amounts alleged, or that the harm is the result of the Debtor's prior business activities, instead of another third-party. In fact, the Insufficient Documentation Claims fail to provide any meaningful explanation regarding the basis for the claims or the connection (if any) to the Debtor.

15. The Liquidating Trustee has undertaken reasonable efforts to review the books and records available to it, Schedules and SOFA to evaluate the validity of the Insufficient Documentation Claims and was unable to determine any valid basis for the liability asserted in the Insufficient Documentation Claims. As a result, the Liquidating Trustee submits that the Insufficient Documentation Claims identified in Exhibit A do not contain sufficient factual support or documentation from which the Court can determine the validity of the Insufficient

Documentation Claims in the asserted amounts, and the Insufficient Documentation Claims should therefore be disallowed and expunged.⁴

B. Amended and Superseded Claims

16. As set forth in the Nathan Declaration, based upon a review and analysis of the Amended and Superseded Claims listed on **Exhibit B** to the Proposed Order, the Liquidating Trustee has determined that each Amended and Superseded Claim listed under the column “Amended Claim to be Disallowed” has been amended and superseded by a subsequently filed proof of claim by the same claimant and on account of the same liability as those listed in the column labeled “Surviving Claim” (the “Surviving Claims”).

17. The relief requested in this Objection is necessary to prevent the allowance of the Amended and Superseded Claims, which by their nature have been superseded and remain on the Claims Register only as a technicality. The Liquidating Trustee should not be required to pay twice on the same obligation. *In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). Disallowance of claims that have been amended and superseded will enable the Claims Register to reflect more accurately the claims asserted against the Debtor. The claimants holding Amended and Superseded Claims will not be prejudiced by having their respective Amended and Superseded Claims disallowed because each Surviving Claim will remain on the Claims Register, subject to the Liquidating Trustee’s ongoing rights to

⁴ To the extent that any of the claimants provide additional documentation with respect to the Insufficient Documentation Claims in response to this Objection, the Liquidating Trustee reserves all rights to contest that such additional documentation should not be permitted and the claim should be disallowed as the claimant failed to meet its burden in a timely manner. However, to the extent that any of the additional documentation is provided and the claim is held to constitute a timely filed proof of claim that is prima facie valid, the Liquidating Trustee reserves all rights to further object to the proof of claim on any grounds permitted under applicable law.

object to the Surviving Claims on any other applicable grounds, including other grounds that may be set forth in subsequent omnibus objections.

18. Therefore, the Liquidating Trustee (a) objects to the Amended and Superseded Claims listed on **Exhibit B** and (b) requests that such Amended and Superseded Claims listed under the column heading “Amended Claim to be Disallowed” be disallowed in their entirety.⁵

C. Equity Claims

19. As set forth in the Nathan Declaration, based upon a review and analysis of the Equity Claims listed on **Exhibit C** to the Proposed Order, the Liquidating Trustee has determined that each Equity Claim was filed by a shareholder based on the asserted ownership of equity securities in the Debtor. The Bankruptcy Code defines an “equity security” as a:

- a. share in a corporation, whether or not transferable or denominated “stock”, or similar security;
- b. interest of a limited partner in a limited partnership; or
- c. warrant or right, other than a right to convert, to purchase, sell, or subscribe to a share, security, or interest of a kind specified in subparagraph (A) or (B) of this paragraph.

11 U.S.C. § 101(16). Holders of equity securities, such as shares of stock, do not have “claims” under section 101(5) of the Bankruptcy Code, but rather equity interests. *See In re Insilco Techs., Inc.*, 480 F.3d 212, 218 (3d Cir. 2007) (“[An equity interest] is not a claim at all”); *In re Hedged-Invs. Assocs.*, 84 F.3d 1267, 1272 (10th Cir. 1996) (“Simply put, an equity interest is not a claim against the debtor... .”) (quotations omitted). The Equity Claims do not assert any claims for damages, but rather assert claims based only on ownership as an equity interest.⁶

⁵ For the avoidance of doubt, the Liquidating Trustee reserves all rights to object to the Surviving Claims on any grounds permitted under applicable law.

⁶ Consistent with Local Rule 3007-1(d)(v), each of the Equity Claims listed on Exhibit C to the Proposed Order merely assert ownership of equity interests and do not allege damages associated therewith.

20. The equity interests asserted by the holders of the Equity Claims are not in fact claims against the Debtor. The elimination of the Equity Claims will enable the Liquidating Trustees to maintain a claims register that more accurately reflects the valid claims that have been asserted against the Debtor's estate. Therefore, the Liquidating Trustee (i) objects to the allowance of the Equity Interests set forth on **Exhibit C** to the Proposed Order and (ii) seeks entry of the Proposed Order disallowing the Equity Claims.

D. Late Filed Claims

21. During the review of the Proofs of Claim filed in this Chapter 11 Case, the Liquidating Trustee also identified certain late filed claims (the "Late Filed Claims"). Pursuant to the Bar Date Order, all holders of claims (except governmental entities) were required to file a proof of claim with supporting documentation on or before the General Bar Date. Each of the Late Filed Claims was filed after the General Bar Date and are not amendments to any timely filed claims. A list of the Late Filed Claims is set forth on **Exhibit D** to the Proposed Order.

22. As noted above, each of the Late Filed Claims identified on **Exhibit D** to the Proposed Order was filed after the General Bar Date and therefore do not comply with the Bar Date Order. Moreover, the Liquidating Trustee and its advisors have examined each of the Late Filed Claims and determined that such claims are not specific amendments to a timely filed claim.

23. Failure to disallow the Late Filed Claims will result in the applicable Claimant receiving an unwarranted recovery to the detriment of the Debtor and other creditors in this Chapter 11 Case. Accordingly, the Liquidating Trustee hereby (a) objects to the Late Filed Claims listed on **Exhibit D** to the Proposed Order and (b) requests entry of the Proposed Order disallowing the Late Filed Claims in their entirety.

RESPONSES TO THE OMNIBUS OBJECTION

25. To contest an objection, a Claimant must file and serve a written notice to this Objection (a “Response”) so that it is **actually received by no later than September 13, 2023 at 4:00 p.m. (prevailing Eastern Time)** (the “Response Deadline”). Each Response must be filed with the Office of the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 N. Market Street, Wilmington, Delaware 19801, and served upon the claimants so that the Response is actually received no later than the Response Deadline, at the following address: Sullivan Hazeltine Allinson LLC, 919 North Market Street, Suite 420, Wilmington, Delaware 19801, Attn: William A. Hazeltine, Esq.

26. 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 Debtors, the case number, and the title of this Objection to which the Response is directed;
- b. the Claimant’s name, the claim number, and a description of the basis for the amount claim;
- c. the specific factual basis and supporting legal argument upon which the party will rely in opposing this objection;
- d. any supporting documentation to the extent it was not included with the Proof of Claim previously filed with the clerk or Claims Agent, upon which the party will rely to support the basis for and amounts asserted in the Proofs of Claim; and
- e. the name, address, telephone number, and email address 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 Objection and Response and who possesses authority to reconcile, settle, or otherwise resolve the Objection and Response on behalf of the Claimant.

27. If a Claimant fails to file and serve a timely Response by the Response Deadline, the Liquidating Trustee may present to the Court an appropriate order modifying and/or disallowing and expunging the claim, as set forth in **Exhibits A through D** to the Proposed Order

without further notice to the Claimant or a hearing.

REPLIES TO RESPONSES

28. Consistent with Local Rule 9006-1(d), the Liquidating Trustee may, at his option, file and serve a reply to any Response no later than 4:00 p.m. (prevailing Eastern Time) one day prior to the deadline for filing the agenda on any hearing to consider the Objection.

SEPARATE CONTESTED MATTERS

29. To the extent that a Response is filed regarding any Claim listed in the Objection and the Liquidating Trustee is unable to resolve the response, each such Claim, and 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 any individual objection asserted in the Objection shall be deemed a separate order with respect to each affected Claim.

RESERVATION OF RIGHTS

30. The Liquidating Trustee hereby reserves the right to object in the future to any of the Proofs of Claim listed in this Objection or on the exhibits attached hereto on any ground and amend, modify, and/or supplement this Objection to the extent permitted by Del. Bankr. L.R. 3007-1.

31. Notwithstanding anything contained in this Objection or the exhibit attached to the Proposed Order, nothing herein shall be construed as a waiver of any rights that the Liquidating Trustee may have to: (a) bring avoidance actions under the applicable section of the Bankruptcy Code against the holders of claims subject to the Objection; (b) exercise his rights of setoff against the holders of such claims relating to such avoidance actions; or (c) otherwise contest such claims to the extent permitted by Del. Bankr. L.R. 3007-1.

NOTICE

32. Notice of this Objection will be given to: (a) the United States Trustee, (b) all parties requesting notice pursuant to Bankruptcy Rule 2002, and (c) all holders of Claims affected by this Objection. A copy of this Objection is also available on the Claims Agent's case website for the Debtor at <https://www.kccllc.net/tricida>. Due to the nature of the relief requested herein, the Liquidating Trustee respectfully submits that no other or further notice of this Objection is required.

COMPLIANCE WITH LOCAL RULE 3007-1

33. To the best of the Liquidating Trustee's knowledge and belief, this Objection and the related **Exhibits A through D** to the Proposed Order comply with Local Rule 3007-1. To the extent this Objection does not comply in all respects with the requirements of Local Rule 3007-1, the undersigned believes such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, the Liquidating Trustee respectfully requests that the Court enter the Proposed Order, substantially in the form attached hereto as **Exhibit 1**, granting the relief requested herein and granting such other relief as the Court deems just and proper.

Date: August 25, 2023
Wilmington, DE

SULLIVAN • HAZELTINE • ALLINSON LLC

/s/ William A. Hazeltine

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Attorneys for Jackson Square Advisors

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

In re:) Chapter 11
)
Tricida, Inc.,¹) Case No. 23-10024 (JTD)
Debtor.)
) **Objection Deadline: September 13, 2023 at 4:00 p.m.**
) **Hearing Date: September 27, 2023 at 11:00 a.m.**

**NOTICE OF LIQUIDATING TRUSTEE’S FIRST OMNIBUS OBJECTION
TO (I) INSUFFICIENT DOCUMENTATION CLAIMS, (II) AMENDED AND
SUPERSEDED CLAIMS, (III) EQUITY CLAIMS, AND (IV) LATE FILED CLAIMS
(NON-SUBSTANTIVE)**

THIS IS AN OBJECTION TO YOUR CLAIM. THE OBJECTING PARTY IS ASKING THE COURT TO DISALLOW OR MODIFY THE CLAIM THAT YOU FILED IN THIS BANKRUPTCY CASE. YOU SHOULD IMMEDIATELY CONTACT THE OBJECTING PARTY TO RESOLVE THE DISPUTE. IF YOU DO NOT REACH AN AGREEMENT, YOU MUST FILE A RESPONSE TO THIS OBJECTION AND SEND A COPY OF YOUR RESPONSE TO THE OBJECTING PARTY WITHIN 30 DAYS AFTER THE OBJECTION WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE OBJECTION IS NOT VALID. IF YOU DO NOT FILE A RESPONSE BY SEPTEMBER 13, 2023, YOUR CLAIM MAY BE DISALLOWED OR MODIFIED WITHOUT A HEARING.

CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ATTACHED TO THIS OBJECTION.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.

PLEASE TAKE NOTICE, Jackson Square Advisors, solely in its capacity as liquidating trustee of the Tricida Liquidating Trust (the “Liquidating Trust”), hereby files its *First Omnibus Objection to (I) Insufficient Documentation Claims, (II) Amended and Superseded Claims, (III) Equity Claims, and (IV) Late Filed Claims (Non-Substantive)* (“Objection”) with the United States Bankruptcy Court for the District of Delaware (“Court”).

¹ The Debtor in this chapter 11 case, together with the last four digits of the Debtor’s federal tax identification number, is Tricida, Inc. (2526). The Debtor’s service address is 2108 N Street, Suite 4935, Sacramento, CA 95816.

PLEASE TAKE FURTHER NOTICE, that by the Objection, the Liquidating Trustee seeks to reclassify your claim as set forth more fully in the exhibit to the Objection. **YOUR RIGHTS MAY BE AFFECTED BY THIS OBJECTION.**

PLEASE TAKE FURTHER NOTICE that responses to the Objection, if any, must be filed on or before **September 13, 2023 at 4:00 p.m. (Prevailing Eastern Time)** (“Response Deadline”) with the United States Bankruptcy Court for the District of Delaware, Clerk’s Office, 824 North Market Street, Third Floor, Wilmington, Delaware 19081 and served on the undersigned counsel to the Liquidating Trustee so as to be received on or before the Response Deadline.

PLEASE TAKE FURTHER NOTICE that every response to the Objection should contain, at a minimum, the following:

- a. a caption setting forth the name of the Court, the name of the Debtors, the case number, and the title of this Objection to which the Response is directed;
- b. the Claimant’s name, the claim number, and a description of the basis for the amount claim;
- c. the specific factual basis and supporting legal argument upon which the party will rely in opposing this objection;
- d. any supporting documentation to the extent it was not included with the Proof of Claim previously filed with the clerk or Claims Agent, upon which the party will rely to support the basis for and amounts asserted in the Proofs of Claim; and
- e. the name, address, telephone number, and email address 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 Objection and Response and who possesses authority to reconcile, settle, or otherwise resolve the Objection and Response on behalf of the Claimant.

PLEASE TAKE FURTHER NOTICE that questions about the Objection should be directed to the undersigned counsel for the Trustee. **CLAIMANTS SHOULD NOT CONTACT**

THE CLERK OF THE COURT TO DISCUSS THE MERITS OF THEIR DISPUTED CLAIMS OR THE OBJECTION.

PLEASE TAKE FURTHER NOTICE, that a hearing with respect to the Objection, if required, is scheduled before the Honorable John T. Dorsey at the Bankruptcy Court, 5th Floor, Courtroom 5, on **September 27, 2023 at 11:00 a.m.**

PLEASE TAKE FURTHER NOTICE THAT IF NO RESPONSE TO AN INDIVIDUAL CLAIM LISTED IN THE OBJECTION IS TIMELY FILED, SERVED, AND RECEIVED BY THE RESPONSE DEADLINE IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE OBJECTION WITH RESPECT TO ANY SUCH CLAIM WITHOUT FURTHER NOTICE OR HEARING.

Date: August 25, 2023
Wilmington, DE

SULLIVAN • HAZELTINE • ALLINSON LLC

/s/ William A. Hazeltine

William D. Sullivan (No. 2820)
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Attorneys for Jackson Square Advisors

EXHIBIT 1

Proposed Order

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

In re:)	Chapter 11
)	
Tricida, Inc., ¹)	Case No. 23-10024 (JTD)
Debtor.)	
Related Docket No. ____		

**ORDER SUSTAINING THE LIQUIDATING TRUSTEE’S FIRST OMNIBUS
OBJECTION TO (I) INSUFFICIENT DOCUMENTATION CLAIMS,
(II) AMENDED AND SUPERSEDED CLAIMS, (III) EQUITY CLAIMS, AND
(IV) LATE FILED CLAIMS (NON-SUBSTANTIVE)**

Upon the *First Omnibus Objection to (I) Insufficient Documentation Claims, (II) Amended and Superseded Claims, (III) Equity Claims, and (IV) Late Filed Claims (Non-Substantive)* (the “Objection”)²; and it appearing that notice of the Objection was good and sufficient upon the particular circumstances and that no other or further notice need be given; and the Court having considered the Objection, the claims listed on **Exhibits A through D** attached hereto, and any responses thereto; and the Court having reviewed and considered the Nathan Declaration; and after due deliberation thereon and good and sufficient cause appearing therefore; it is hereby

FOUND AND DETERMINED THAT:

- A. The Objection is a core proceeding under 28 U.S.C. § 157(b)(2).
- B. This Court has authority to enter a final order in this matter consistent with Article III of the United States Constitution.
- C. Each holder of a Claim listed on **Exhibits A through D** attached hereto was

¹ The Debtor in this chapter 11 case, together with the last four digits of the Debtor’s federal tax identification number, is Tricida, Inc. (2526). The Debtor’s service address is 2108 N Street, Suite 4935, Sacramento, CA 95816.

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

properly and timely served with a copy of the Objection, this Order, the accompanying exhibits and the notice of hearing and response deadline.

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

E. The relief requested in the Objection is in the best interests of the Debtors, their estates, their creditors, and other parties in interest.

IT IS THEREFORE ORDERED THAT:

1. The Objection is SUSTAINED, as set forth herein.
2. Each of the Insufficient Documentation Claims identified on **Exhibit A** attached hereto is disallowed and expunged.
3. Each of the Amended and Superseded Claims identified on **Exhibit B** attached hereto is disallowed in its entirety. The Amended and Superseded Claims listed in the column titled “Surviving Claim” identified on **Exhibit B** hereto shall remain on the Claims Register, subject to the Liquidating Trustee’s further objections on any substantive or non-substantive grounds.
4. Each of the Equity Claims identified on **Exhibit C** attached hereto is disallowed and expunged in its entirety.
5. Each Late Filed Claim identified on **Exhibit D** attached hereto is disallowed and expunged in its entirety.
6. Nothing in the Objection or this Order shall be construed as an allowance of any Claim.
7. The Liquidating Trustee’s right to amend, modify, or supplement this Objection, to

file additional objections to the Claims or any other claims (filed or not) which may be asserted against the Debtors, and to seek further reduction of any Claim to the extent such Claim has been paid, are preserved. Additionally, should one or more of the grounds of objection stated in the Objection be dismissed, the Liquidating Trustee's right to object on other stated grounds or any other grounds that the Liquidating Trustee discovers during the pendency of these chapter 11 cases are further preserved.

8. This Court shall retain jurisdiction over the Liquidating Trustee, the Debtors and the Claimants whose Claims are subject to the Objection with respect to any matters related to or arising from the Objection or the implementation of this Order.

9. Each Claim and the objections by the Liquidating Trustee to such Claim, as addressed in the Objection and set forth on **Exhibits A through D** hereto, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014 and Local Rule 3007-1. This Order shall be deemed a separate Order with respect to each Claim. Any stay of this Order pending appeal by any Claimant whose Claims are subject to this Order shall apply to the contested matter which involves such Claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Objection or this Order.

Dated: _____, 2023
Wilmington, Delaware

The Honorable John T. Dorsey
United States Bankruptcy Judge

EXHIBIT A

Tricida, Inc.
Case No. 23-10024 (JTD)
Exhibit A
Insufficient Information Provided

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
1	Omar Benyoucef 209B Compassvale Lane 08-106 Singapore 542209	02/21/2023	78	\$450.00	Claim No. 78 does not state a basis for the claim and does not include or attach any documentation in support of the claim. Accordingly, the claim lacks sufficient information to constitute <i>prima facie</i> evidence of the validity and amount of the claim, and the Debtors' books and records do not reflect any basis for the claim on behalf of this claimant.
2	Keith Buvia 21428 Caladonia Hazel Park, MI 48030	02/16/2023	57	Unliquidated	Claim No. 57 does not include or attach sufficient documentation to constitute <i>prima facie</i> evidence of the validity and amount of the claim, and the Debtors' books and records do not reflect any basis for the claim on behalf of this claimant.
3	Emily Chao 677 Riverband Pl Henderson, NV 89052	2/24/2023	88	\$20,000.00	Claim no. 88 asserts a claim for administrative priority pursuant to 11 U.S.C § 507(b)(4) pursuant to the Retention Agreement attached to the claim. The Retention Agreement provides that Claimant was entitled to receive a Cash Retention Award in four installments with each installment equal to 10% of her base salary but she doesn't specify her base salary. Moreover, the Debtors' books and records do not reflect any basis for the claim on behalf of this claimant.
4	Cintas Corporation 6800 Cintas Boulevard Mason, OH 45040	06/27/2023	186	\$3,472.08	Claim No. 57 does not include or attach sufficient documentation to constitute <i>prima facie</i> evidence of the validity and amount of the claim, and the Debtors' books and records do not reflect any basis for the claim on behalf of this claimant.

Tricida, Inc.
Case No. 23-10024 (JTD)
Exhibit A - Insufficient Information Provided

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
5	Ryan Haferbecker 48850 Avenida Anselmo La Quinta, CA 92253	03/10/2023	153	\$26.00	Claim No. 153 does not include or attach sufficient documentation to constitute <i>prima facie</i> evidence of the validity and amount of the claim, and the Debtors' books and records do not reflect any basis for the claim on behalf of this claimant.
6	Ayesha Khan 507 Potrero Ave San Francisco, CA 94110	05/21/2023	184	\$1,000.00	Claim No. 184 does not include or attach sufficient documentation to constitute <i>prima facie</i> evidence of the validity and amount of the claim, and the Debtors' books and records do not reflect any basis for the claim on behalf of this claimant.
7	Akm B Khoda 1458 Stillwater Ave Bangor, ME 04401	02/06/2023	21	\$732.50	Claim No. 21 does not include or attach sufficient documentation to constitute <i>prima facie</i> evidence of the validity and amount of the claim, and the Debtors' books and records do not reflect any basis for the claim on behalf of this claimant.
8	Breann Liston 703 Maxwell Ave Labelle, PA 15450	05/13/2023	182	\$.42	Claim No. 182 does not include or attach sufficient documentation to constitute <i>prima facie</i> evidence of the validity and amount of the claim, and the Debtors' books and records do not reflect any basis for the claim on behalf of this claimant.
9	William B. Mayer 1376 Marseille Ln Roseville, CA 95747	03/07/2023	139	\$30,060.00	Claim No. 139 does not state a basis for the claim and does not include or attach any documentation in support of the claim. Accordingly, the claim lacks sufficient information to constitute <i>prima facie</i> evidence of the validity and amount of the claim, and the Debtors' books and records do not reflect any basis for the claim on behalf of this claimant.

Tricida, Inc.
Case No. 23-10024 (JTD)
Exhibit A - Insufficient Information Provided

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
10	Mena Mohareb 41 Francis Ave Shrewsbury, MA 01545	02/03/2023	13	No amount specified	Claim No. 13 does not state a basis for the claim and does not include or attach any documentation in support of the claim. Accordingly, the claim lacks sufficient information to constitute <i>prima facie</i> evidence of the validity and amount of the claim, and the Debtors' books and records do not reflect any basis for the claim on behalf of this claimant.
11	Terry Mott 1108 South Washington St. Harrisburg, IL 62946	02/06/2023	15	No amount specified	Claim No. 15 does not state a basis for the claim and does not include or attach any documentation in support of the claim. Accordingly, the claim lacks sufficient information to constitute <i>prima facie</i> evidence of the validity and amount of the claim, and the Debtors' books and records do not reflect any basis for the claim on behalf of this claimant.
12	Ezra Njoku 510 Sage Hill Grove NW Calgary, AB T3R0Z8 Canada	03/09/2023	152	No amount specified	Claim No. 152 does not state a basis for the claim and does not include or attach any documentation in support of the claim. Accordingly, the claim lacks sufficient information to constitute <i>prima facie</i> evidence of the validity and amount of the claim, and the Debtors' books and records do not reflect any basis for the claim on behalf of this claimant.
13	Danilo Raymundo 43 Verbena St Winnipeg, MB R2V 3A4 Canada	02/23/2023	86	\$410.39 CND	Claim No. 86 states that the basis of the claim is "Bankruptcy" and does not include or attach any documentation in support of the claim. Accordingly, the claim lacks sufficient information to constitute <i>prima facie</i> evidence of the validity and amount of the claim, and the Debtors' books and records do not reflect any basis for the claim on behalf of this claimant.

Tricida, Inc.
Case No. 23-10024 (JTD)
Exhibit A - Insufficient Information Provided

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
14	Jeremy Trasser 825 Oakwood Lane Unit D Brookfield, WI 53045	02/10/2023	38	\$500.00	Claim No. 38 does not include or attach sufficient documentation to constitute <i>prima facie</i> evidence of the validity and amount of the claim, and the Debtors' books and records do not reflect any basis for the claim on behalf of this claimant.
15	U.S. Customs and Border Protection Attn Revenue Division, Bankruptcy Team 6650 Telecom Dr., Suite 100 Indianapolis, IN 46278	03/21/2023	164	Unliquidated	Claim No. 164 asserts a contingent/unliquidated claim for customs duties, fees and other charges and lacks sufficient documentation to constitute <i>prima facie</i> evidence of the validity and amount of the claim, and the Debtors' books and records do not reflect any basis for the claim on behalf of this claimant.
16	Kimberly Welander General Delivery La Crosse, WI 54601	03/09/2023	151	\$7,974.00	Claim No. 57 does not include or attach sufficient documentation to constitute <i>prima facie</i> evidence of the validity and amount of the claim, and the Debtors' books and records do not reflect any basis for the claim on behalf of this claimant.
17	Michael D Williams 275 North Front Street Creswell, OR 97426	02/10/2023	42	\$281.00	Claim No. 42 does not state a basis for the claim and does not include or attach any documentation in support of the claim. Accordingly, the claim lacks sufficient information to constitute <i>prima facie</i> evidence of the validity and amount of the claim, and the Debtors' books and records do not reflect any basis for the claim on behalf of this claimant.
18	Jacqueline Yaul 700 Francisco Street Berkeley, CA 94703	03/20/2023	161	Unspecified	Claim No. 42 does not state a basis for the claim and does not include or attach any documentation in support of the claim. Accordingly, the claim lacks sufficient information to constitute <i>prima facie</i> evidence of the validity and amount of the claim, and the Debtors' books and records do not reflect any basis for the claim on behalf of this claimant.

EXHIBIT B

Tricida, Inc.
Case No. 23-10024 (JTD)
Exhibit B
Amended & Superseded Claims

No.	Creditor Name	Date Filed	Surviving Claim	Amended and Disallowed Claim	Claim Amount	Reason for Disallowance
1	Argo Partners, as assignee of Clinigen Clinical Supplies Management, Inc. 12 West 37th Street, Ste 900 New York, NY 10018	03/07/2023	190	128	\$443,178.43	Claim No. 190 amends and supersedes Claim No. 128
2	Argo Partners, as Assignee of Workbox, Inc. 12 West 37th Street, Ste 900 New York, NY 10018	02/03/2023	178	12	\$7,750.00	Claim No. 178 amends and supersedes Claim No. 12 (filed by Argo Partners)
3	Argot Partners, LLC 767 Third Avenue 34th Fl New York, NY 10017	01/30/2023	31	4	\$41,213.90	Claim No. 31 amends and supersedes Claim No. 4
4	TCG Builders, Inc. DBA The Core Group 890 N. McCarthy Blvd., Suite 100 Milpitas, CA 95035	01/30/2023	3	2	\$33,546.00	Claim No. 3 amends and supersedes Claim No. 2
5	TRC Master Fund LLC PO Box 633 Woodmere, NY 11598	03/06/2023	140	123	\$1,359,762.99	Claim No. 140 amends and supersedes Claim No. 123

EXHIBIT C

Tricida, Inc.
Case No. 23-10024 (JTD)
Exhibit C
Equity Claims*

*Claims are in alphabetical order by first name

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
1	Adam Leinwand 1982 2nd Ave Apt 4C New York, NY 10029	02/06/2023	14	\$325.69	Proof of claim form (Box 8) states that the basis of the claim is stock shares.
2	Ahmed Elsakar 2655 45th Avenue San Francisco, CA 94116	03/10/2023	154	\$5,383.00	Proof of claim form (Box 8) states that the basis of the claim is Stocks.
3	Alan Weick 16 Walker Ln Woodbridge, CT 06525	02/21/2023	71	\$5.42	Proof of claim form (Box 8) states that the basis of the claim is Stock Purchase.
4	Alberto Garcia Torres 154 Caldera Ln Hemet, CA 92545	04/09/2023	172	\$191.50	The attachment to the claim demonstrates the claim is based on ownership of Tricida stock.
5	Alex Bekkes 53 Duaue Lane Demarest, NY 07627	02/15/2023	55	\$1,000.00	Proof of claim form (Box 8) states that the basis of the claim is Stocks via Fidelity.
6	Andrew C. Ksenzulak 21221 Gift Road Bend, OR 97703	02/22/2023	80	\$1,056.00	Proof of claim form (Box 8) states that the basis of the claim is TCDA stock.

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Exhibit C - Equity Claims

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
7	Ann Neilson and L. N. (Minor) Address on File	03/20/2023	162	\$89,010.38	Proof of claim form (Box 8) states that the basis of the claim is Stock owners, ESPP owner, custodial account owner.
8	Anthony Gordon 46915 Cooper Foster Park Rd Amherst, OH 44001	03/01/2023	107	\$114.00	Proof of claim form (Box 8) states that the basis of the claim is Shares.
9	Brandon Chewey 12 Pebble Beach Way Washington, NJ 07882-1577	02/13/2023	44	\$72.60	Proof of claim form (Box 8) states that the basis of the claim is Stock.
10	Brian Bolden 1012 Watkins Glen Ct Marysville, OH 43040	02/09/2023	32	\$25,490.00	Proof of claim form (Box 8) states that the basis of the claim is Stock Holdings Losses.
11	Brian Turmenne PO Box 3153 Beverly, MA 01915	02/16/2023	58	\$12,100.99	Proof of claim form (Box 8) states that the basis of the claim is Stockholder.
12	Bryan Miller 2209 Union Ave Punta Gorda, FL 33950-4624	03/27/2023	168	\$7,004.80	Proof of claim form (Box 8) states that the basis of the claim is stock purchase.
13	C. H. - Minor Child UCAUTMA c/o Nelle Elizabeth Medanich Hirai, Mother Address on File	05/09/2023	181	\$450.90	Proof of claim form (Box 8) states that the basis of the claim is Decline of Stock holding.

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Exhibit C - Equity Claims

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
14	Calla Zhi Wong 333 Fell Street # 320 San Francisco, CA 94102	02/25/2023	89	\$2,834.40	The attachment to the claim demonstrates the claim is based on ownership of Tricida stock.
15	Carlos Hernandez 817 N. 10th St, Apt 322 San Jose, CA 95112	03/01/2023	106	\$102.22	The attachment to the claim demonstrates the claim is based on ownership of Tricida stock.
16	Carolyn Wagner 1278 Muir Ct Tracy, CA 95304	02/28/2023	98	\$18.34	Proof of claim form (Box 8) states that the basis of the claim is stocks purchased.
17	Chabibe Amam 861 E North Broadway St Columbus, OH 43224	03/08/2023	149	\$1,260.00	The attachment to the claim demonstrates the claim is based on ownership of Tricida stock.
18	Christian Ace Tambago Tricida Inc 424 Rang Saint Regis Saint-Isidore, QC J0L 2A0 Canada	02/22/2023	84	\$540.00	Proof of claim form (Box 8) states that the basis of the claim is stocks.
19	Christian Marcel Julliy 5400 Los Robles Dr Carlsbad, CA 92008	03/07/2023	138	\$10,556.90	Proof of claim form (Box 8) states that the basis of the claim is Funds paid for 1100 TCDA on 7/19/22.

Tricida, Inc.
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Exhibit C - Equity Claims

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
20	Chunqi Geng 16628 Cimarron Crest Drive San Diego, CA 92127	02/06/2023	19	\$155.66	Proof of claim form (Box 8) states that the basis of the claim is Tricida Company stock.
21	David Worley 4797 Rivers Edge Drive Troy, MI 48098	02/20/2023	66	\$51,417.76	Proof of claim form (Box 8) states that the basis of the claim is stockholder.
22	Derek A Lee 621 Doc Norton Road Walland, TN 37886	02/10/2023	36	\$200.00	Proof of claim form (Box 8) states that the basis of the claim is Stock.
23	Dharmesh Modiya Unit 1808, 470 Sentinel Road Toronto, ON M3J 1V6 Canada	02/26/2023	91	\$1,276.30	Proof of claim form (Box 8) states that the basis of the claim is Stock Purchase.
24	Dhiraj Gautam 1520 Bellflower St Kingsburg, CA 93631	04/04/2023	169	\$1,050.66	Proof of claim form (Box 8) states that the basis of the claim is Stocks purchased.
25	Don Zimmerman 200 23rd St NW Minot, ND 58703	03/01/2023	105	\$491.84	The attachment to the claim demonstrates the claim is based on ownership of Tricida stock.

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No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
26	Donald M. Sirianni 1900 Empire Blvd 157 Webster, NY 14580	02/21/2023	68	\$3,935.32	Proof of claim form (Box 8) states that the basis of the claim is Tricida Stock.
27	Dusan Radovanovic 6820 Praire Street Morton Grove, IL 60053	03/15/2023	157	\$23.95	Proof of claim form (Box 8) states that the basis of the claim is Tricida Stock.
28	Elizabeth Holmes 2443 Fillmore Street #370 San Francisco, CA 94115	02/01/2023	8	\$5,134.50	Proof of claim form (Box 8) states that the basis of the claim is Shareholder.
29	Eric Humbracht 42W039 Il Route 64 Campton Hills, IL 60175	02/18/2023	65	\$400.00	The attachment to the claim demonstrates the claim is based on ownership of Tricida stock.
30	Ernest N Belser 2304 N Ellamont St Baltimore, MD 21216	02/21/2023	73	\$2,227.74	Proof of claim form (Box 8) states that the basis of the claim is purchase of stock.
31	Evren Ozbey 576 E Verdugo Ave Apt D Burbank, CA 91501	02/21/2023	72	Not Specified	Information written in proof of claim form Box 11 indicates that the claim relates to stock ownership.

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Exhibit C - Equity Claims

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
32	Francis D. Bautista 11838 Penford Drive Whittier, CA 90604	03/08/2023	148	\$11,777.00	Proof of claim form (Box 8) states that the basis of the claim is stocks.
33	Frank J. Swiatowiec 7260 Scarsdale Place San Jose, CA 95120	03/03/2023	113	\$8,519.80	Proof of claim form (Box 8) states that the basis of the claim is Stock Purchase.
34	Gary Acenas 2167 Pamplona Court Escondido, CA 92025	02/09/2023	34	\$5,000.00	The attachment to the claim demonstrates the claim is based on ownership of Tricida stock.
35	Gary T Sandler 3016 Swan Hill Dr Las Vegas, NV 89134	02/17/2023	63	\$1,900.00	Proof of claim form (Box 8) states that the basis of the claim is Stockholder.
36	Ge Zhao 132 Summerdale Dr Thornhill, ON L3T 6Y6 Canada	03/21/2023	163	\$4,013.90	The attachment to the claim demonstrates the claim is based on ownership of Tricida stock.
37	Georgina Johnston 860 Vista Grande Millbrae, CA 94030	02/01/2023	7	Unliquidated	Proof of claim form (Box 8) states that the basis of the claim is 5,660 shares of Tricida.
38	Gregory Randall Kauffman 3484 San Pablo Ln San Miguel, CA 93451	04/21/2023	179	\$2,016.00	Proof of claim form (Box 8) states that the basis of the claim is 126 Shares of Stock TCDAQ.

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No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
39	Hai Hoang Phuoc 1074 Attlee Avenue Sudbury, ON P3A 3J2 Canada	02/28/2023	96	\$925.00	Proof of claim form (Box 8) states that the basis of the claim is Stock from Tricida.
40	Hanten Day 1202 Nisqually St Steilacoom, WA 98388	03/08/2023	150	\$7,393.76	Proof of claim form (Box 8) states that the basis of the claim is security.
41	Holly Gish 28 Milton Avenue Cranston, RI 02905	02/09/2023	28	\$35.59	Proof of claim form (Box 8) states that the basis of the claim is Stock purchase.
42	Ibrahima Ousmane Ida 2593 Longfields Dr Nepean, ON K2J 2L7 Canada	02/27/2023	95	\$2,013.65	Proof of claim form (Box 8) states that the basis of the claim is TCDA shares bought.
43	Jacob Lerch 152 Verano Street Kingsland, GA 31548	03/06/2023	124	\$709.20	Proof of claim form (Box 8) states that the basis of the claim is Stock Shares.
44	James Knobbe 6331 N Klamm Rd, Unit 649 Kansas City, MO 64151	03/06/2023	125	\$2,485.00	Proof of claim form (Box 8) states that the basis of the claim is Stock shares.

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No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
45	Janice A. Porell TTEE, The Janice A Porell Family Trust 260 High St Winchester, MA 01890	03/02/2023	110	\$7,918.54	Proof of claim form (Box 8) states that the basis of the claim is stock purchase.
46	Jay T Ho 9992 Boca Cir Naples, FL 34109-7318	02/08/2023	25	\$2,550.00	Proof of claim form (Box 8) states that the basis of the claim is shareholder.
47	Jeff Fiore 4617 Rocky Ridge Trail Little Elm, TX 75068	02/01/2023	6	\$3,454.25	Proof of claim form (Box 8) states that the basis of the claim is 173 Shares purchased.
48	Jeffrey Craig Mase 24501 Deer Trace Dr Ponte Vedra Beach, FL 32082	02/11/2023	39	\$4,535.00	Proof of claim form (Box 8) states that the basis of the claim is-- I own 500 shares of TCDA stock. Now it is TCDAQ.
49	Jin Lee 895 South Country Glen Way Anaheim, CA 92808	02/22/2023	81	\$12,693.84	Proof of claim form (Box 8) states that the basis of the claim is Stock purchase.
50	Joel R Baker 139 Autumn Ridge Drive Knightdale, NC 27545	03/01/2023	101	Not Specified	Proof of claim form (Box 8) states that the basis of the claim is shares owned.
51	Joined Eneida & Steven Harmening 15005 E Oregon Dr Aurora, CO 80012	02/13/2023	45	\$560.44	Proof of claim form (Box 8) states that the basis of the claim is

Tricida, Inc.
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Exhibit C - Equity Claims

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
52	Jonathan Mikkelson 1602 Mervine St Monterey, CA 93940	02/09/2023	33	\$3,230.01	Proof of claim form (Box 8) states that the basis of the claim is 5,000 shares of Tricida common stock.
53	Jordan M. Verroi PO Box 1036 Telluride, CO 81435	04/11/2023	175	\$4,448.70	Proof of claim form (Box 8) states that the basis of the claim is Stock Shares.
54	Joshua Collin Watson 3129 Ridgecrest Dr Rocky Mount, NC 27803	04/08/2023	171	\$136.50	An attachment to the claim states that the claim is based on stock purchased through Webull 01/17/2023 1000 shares at .1365.
55	Kamalalayam Pooranampillai 430 McLevin Ave Scarborough, ON M1B 5P1 Canada	02/22/2023	83	\$3,866.76	Proof of claim form (Box 8) states that the basis of the claim is Common shares.
56	Kashif Memon 18511 Winford Arbor Lane Richmond, TX 77407	03/05/2023	119	\$8,479.48	Proof of claim form (Box 8) states that the basis of the claim is Stock purchase.
57	Kristin Anne Cramer 5106 Fulton Sherman Oaks, CA 91423	02/21/2023	70	\$9,560.00	The attachment to the claim demonstrates the claim is based on ownership of Tricida stock.
58	Lantz Family Investments, LLC 1600 Thicket Ln Sarasota, FL 34240	03/07/2023	134	\$10,000.00	Proof of claim form (Box 8) states that the basis of the claim is Stock Purchase.

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Exhibit C - Equity Claims

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
59	Larry and Amy Wilkinson 2630 Westshire Drive West Valley City, UT 84119	02/27/2023	92	\$335.00	Proof of claim form (Box 8) states that the basis of the claim is Stockholder – 600 shares.
60	LaVon Jackson 305 Brook Hollow Dr DeSoto, TX 75115	02/10/2023	35	\$2,924.94	Proof of claim form (Box 8) states that the basis of the claim is Stockholder losses.
61	Lawrence (Larry) Blower 3411 Woodburn Ave Victoria, BC V8P 5B8 Canada	03/14/2023	155	\$13,196.48	Proof of claim form (Box 8) states that the basis of the claim is Investment-Stock
62	Lesley Bernice Alvarado 8923 Coronado Ct Indianapolis, IN 46234	02/06/2023	20	\$1,206.85	Proof of claim form (Box 8) states that the basis of the claim is Own 2200 shares.
63	Linda Thomson 7219 Meadowlark Lane Brentwood Bay, BC V8M 1J9 Canada	03/17/2023	159	\$9,084.42 CND	Proof of claim form (Box 8) states that the basis of the claim is Investment, Stock purchase.
64	Marjorie Ann Swiatowiec 7260 Scarsdale Pl San Jose, CA 95120	03/03/2023	114	\$8,510.00	Proof of claim form (Box 8) states that the basis of the claim is Stock Purchase.
65	Marjun Balatero 109 Sweetbay Park Youngsville, NC 27596	02/21/2023	74	\$3,121.25	Proof of claim form (Box 8) states that the basis of the claim is 10,000 shares of Tricida stocks.

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No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
66	Mathew Edwards 227 Vista Way Benbrook, TX 76126	02/01/2023	5	\$14,000.00	Information attached to the claim form provides as follows: I was a shareholder in Tricida with over 175000 shares.
67	Matthew Giesen 111 Rhode Island St, Suite 8 San Francisco, CA 94103	02/28/2023	99	\$203.44	The attachment to the claim demonstrates the claim is based on ownership of Tricida stock.
68	Maya Bechi 19914 Mountain Dale Drive Cypress, TX 77433	04/09/2023	173	\$1,164.00	Proof of claim form (Box 8) states that the basis of the claim is common stock.
69	Michael Cody Conley 520 Flint Rd Waco, KY 40385	02/09/2023	29	\$1,767.80	Proof of claim form (Box 8) states that the basis of the claim is Stock.
70	Michael Tagle 1450 Jackson Way Alamo, CA 94507	02/26/2023	90	\$3,018.00	The attachment to the claim demonstrates the claim is based on ownership of Tricida stock.
71	Mohammad Burghol 1515 Creighton Rd Pensacola, FL 32504	02/14/2023	47	\$662.00	Proof of claim form (Box 8) states that the basis of the claim is Stocks.
72	Nathan W Hudson 5215 S Walden Cir Centennial, CO 80015	03/01/2023	104	\$500.00	Proof of claim form (Box 8) states that the basis of the claim is 500 Shares of Stock Purchased 11/22/2022.

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Exhibit C - Equity Claims

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
73	Nicole A. Fisher 141 Middessa Dr Middletown, DE 19709	02/14/2023	51	\$550.09	Proof of claim form (Box 8) states that the basis of the claim is loss on stock purchase.
74	Nora Stejer 18350 Bywood Dr Cottonwood, CA 96022	03/05/2023	118	\$30.58	Proof of claim form (Box 8) states that the basis of the claim is Stocks purchased.
75	Norman Pollock 5400 Mason Dr Fort Belvoir, VA 22060	02/13/2023	41	\$667.88	Proof of claim form (Box 8) states that the basis of the claim is Shareholder.
76	Pasquale Yasparro 15370 Briarcrest Circle Ft Myers, FL 33912	02/02/2023	10	\$3,008.08	Proof of claim form (Box 8) states that the basis of the claim is Stock Owner/Holder.
77	Paul Collins 7242 E. North Shore Drive Hartsburg, MO 65039	03/02/2023	109	\$3,550.00	Proof of claim form (Box 8) states that the basis of the claim is 100 shares of TCDA stock.
78	Paul Scanga 34 Plum Rd Mahopac, NY 10541-4247	03/20/2023	160	\$1,282.50	Proof of claim form (Box 8) states that the basis of the claim is securities sold.
79	Piratheepan Pooranampillai 430 Mclewin Ave Apt - 1514 Scarborough, ON M1B 5P1 Canada	02/22/2023	82	\$10,106.82	Proof of claim form (Box 8) states that the basis of the claim is Common shares.

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Exhibit C - Equity Claims

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
80	Praveen Kumar Goyal 1119 Saddlebrook Dr Murphy, TX 75094	03/07/2023	132	\$1,289.27	The attachment to the claim demonstrates the claim is based on ownership of Tricida stock.
81	Raja Rajeswari Vegunta 5325 Stream Bank Lane Greenbelt, MD 20770	04/18/2023	177	\$2,200.00	Proof of claim form (Box 8) states that the basis of the claim is stock.
82	RANDALL B DEHAAN 27610 239TH PL SE MAPLE VALLEY, WA 98038	02/15/2023	53	\$21,407.00	Proof of claim form (Box 8) states that the basis of the claim is Stock shares purchased and held.
83	Remus Vezan 2550 Royal Oaks Dr Alamo, CA 94507-2227	02/23/2023	87	\$64,616.21	Proof of claim form (Box 8) states that the basis of the claim is Stocks.
84	Richard D. Emmons 41 Stoney Creek Drive Egg Harbor Township, NJ 08234	02/21/2023	69	\$940.00	Proof of claim form (Box 8) states that the basis of the claim is 100 shares of Common Stock.
85	Riham Elshanawany Tricida Inc 525 Woodchase Street Ottawa, ON K2W 1J2 Canada	03/01/2023	103	Not specified.	Proof of claim form (Box 8) states that the basis of the claim is Stocks owned.
86	Robert Fett 4224 Tyrone Way Carmichael, CA 95608-1649	02/15/2023	52	\$372.36	Proof of claim form (Box 8) states that the basis of the claim is stocks owned.

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Exhibit C - Equity Claims

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
87	Robert Lenza 25 King Rd Bedford, NH 03110	03/07/2023	136	\$34,453.19	Proof of claim form (Box 8) states that the basis of the claim is Cost basis of shares at Vanguard and Etrade.
88	Robert S. Thompson 21952 E. Calle de Flores Queen Creek, AZ 85142	03/07/2023	137	\$410.00	Proof of claim form (Box 8) states that the basis of the claim is Options trade – see attached.
89	Ronald and Linda Quick 1088 Blue Springs Road Pineview, GA 31071-5234	03/07/2023	130	\$618.27	Proof of claim form (Box 8) states that the basis of the claim is stock purchase.
90	Ronald J G Junk 801 - 1190 Richmond Road Ottawa, ON K2B 8J3 Canada	03/02/2023	111	\$1,398.95	Proof of claim form (Box 8) states that the basis of the claim is 200 shares purchased on Feb. 01, 2021.
91	Rose Smith 703 Antler Dr Statesboro, GA 30458	02/07/2023	22	\$149.53	Proof of claim form (Box 8) states that the basis of the claim is Investment stock loss.
92	Rukshana Mehta Merwan Mehta 1402 Bloomsbury Rd Greenville, NC 27858	02/07/2023	18	\$7,212.00	Proof of claim form (Box 8) states that the basis of the claim is 6,000 shares of TCDA at 1.2021 average per share for 7,212.
93	Russell L Hunter 4711 Mrs White Ln Mebane, NC 27302	02/17/2023	62	\$1,901.26	Proof of claim form (Box 8) states that the basis of the claim is Loss on sale of TCDA common stock.

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Exhibit C - Equity Claims

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
94	Samuel Sheng-Fong Hsieh 9015 Leslie Street, Suite LP20 Richmond Hill, ON L4B 4J8 Canada	02/22/2023	79	\$351.48	The attachment to the claim demonstrates the claim is based on ownership of Tricida stock.
95	Sergey Davidenko 4735 Ashwell Lane Suwanee, GA 30024	03/06/2023	121	\$181.50	Proof of claim form (Box 8) states that the basis of the claim is Stocks.
96	Simon Marc Haefliger Feldegstrasse 63 Schonbuhl, Bern 3322 Switzerland	05/14/2023	183	Not Specified	Proof of claim form (Box 8) states that the basis of the claim is--I have 800 TCDA stocks.
97	Sivakumar V. Amar 16427 Ivy Lake Drive Odessa, FL 33556	04/14/2023	176	Not Specified	Proof of claim form (Box 8) states that the basis of the claim is owner of company shares.
98	Susan Jane Cramer 2353 Miramonte Circle East #E Palm Springs, CA 92264	02/21/2023	75	\$1,178.00	Proof of claim form (Box 8) states that the basis of the claim is stock purchase.
99	Susan Jane Cramer 2353 Miramonte Circle East #E Palm Springs, CA 92264	02/21/2023	76	\$6,704.00	Proof of claim form (Box 8) states that the basis of the claim is stock purchase.
100	Susan Jane Cramer 2353 Miramonte Circle East #E Palm Springs, CA 92264	02/21/2023	77	\$9,099.00	Proof of claim form (Box 8) states that the basis of the claim is stock purchase.

Tricida, Inc.
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Exhibit C - Equity Claims

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
101	Susanne and or Ian Middleditch 131 Payne Road Box 99 Saturna Island, BC V0N 2Y0 Canada	03/03/2023	117	\$10,209.00	The attachment to the claim demonstrates the claim is based on ownership of Tricida stock.
102	Thomas A. Marciniak and Chi Ho Marciniak 39344 Hatteras Dr Bethany Beach, DE 19930	02/13/2023	43	\$4,745.44	Proof of claim form (Box 8) states that the basis of the claim is 200 shares of TCDAQ, Tricida Inc.
103	Travis Dean 3820 E 180 N Rigby, ID 83442	06/26/2023	184	\$1,832.07	Proof of claim form (Box 8) states that the basis of the claim is own shares.
104	Tuyen Mai 7264 Brittany Park Avenue West Jordan, UT 84084	03/07/2023	131	\$28,961.09	Proof of claim form (Box 8) states that the basis of the claim is 406R - 33,000 shares for 22,770 / 568R - 9,000 shares for 6,191.09
105	Wilder Nunez Tricida, Inc. 215 Meadow Run Carrollton, GA 30116	02/13/2023	46	\$964.00	The attachment to the claim demonstrates the claim is based on ownership of Tricida stock.
106	William Owen 510 10th Ave NW Jasper, FL 32052	02/18/2023	64	Not Specified.	The attachment to the claim demonstrates the claim is based on ownership of Tricida stock.

Tricida, Inc.
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Exhibit C - Equity Claims

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
107	Yiannis Kushell 100 Tupelo Court Mount Holly, NC 28120	02/07/2023	23	\$234.41	Proof of claim form (Box 8) states that the basis of the claim is stocks.
108	Yong Li 1446 Creekside Ct Vienna, VA 22182	03/16/2023	158	\$1,930.00	Proof of claim form (Box 8) states that the basis of the claim is shareholder.
109	Yossef Shriki Tricida, Inc. Ginat Egoz 8 Bet-el, IL 9063100 Israel	03/01/2023	102	\$200.00	Proof of claim form (Box 8) states that the basis of the claim is Shares.
110	Zachary Pittman 2945 Hayfield Road Wade, NC 28395	02/08/2023	24	\$309.57	Proof of claim form (Box 8) states that the basis of the claim is purchased stock shares.
111	Zhili Lu 20010 108th Ave NE Bothell, WA 98011	02/14/2023	50	\$606.55	Proof of claim form (Box 8) states that the basis of the claim is stock.
112	Zydrunas Pocius 723 Goodrich Ave Sarasota, FL 34236	02/16/2023	56	\$68,000.00	Proof of claim form (Box 8) states that the basis of the claim is—I own 110000 stock.

EXHIBIT D

Tricida, Inc.
Case No. 23-10024 (JTD)
Exhibit D
Late Filed Claims*

*Claims are in alphabetical order by first name

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
1	Ahmed Elsakar 2655 45th Avenue San Francisco, CA 94116	03/10/2023	154	\$5,383.00	Claim was filed after the General Bar Date of March 8, 2023
2	Alberto Garcia Torres 154 Caldera Ln Hemet, CA 92545	04/09/2023	172	\$191.50	Claim was filed after the General Bar Date of March 8, 2023
3	Ann Neilson and L. N. (Minor) Address on File	03/20/2023	162	\$89,010.38	Claim was filed after the General Bar Date of March 8, 2023
4	Ayesha Khan 507 Potrero Ave San Francisco, CA 94110	05/21/2023	184	\$1,000.00	Claim was filed after the General Bar Date of March 8, 2023
5	Breann Liston 703 Maxwell Ave Labelle, PA 15450	05/13/2023	182	\$0.42	Claim was filed after the General Bar Date of March 8, 2023
6	Bryan Miller 2209 Union Ave Punta Gorda, FL 33950-4624	03/27/2023	168	\$7,004.80	Claim was filed after the General Bar Date of March 8, 2023

Tricida, Inc.
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Exhibit D - Late Filed Claims

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
7	Business Wire 101 California St. 20th Floor P.O. Box 884182 San Francisco, CA 94111	04/06/2023	170	\$7,500.00	Claim was filed after the General Bar Date of March 8, 2023
8	C. H. - Minor Child UCAUTMA c/o Nelle Elizabeth Medanich Hirai, Mother Address on File	05/09/2023	181	\$450.90	Claim was filed after the General Bar Date of March 8, 2023
9	Corodata Records Management, Inc. 12375 Kerran Street Poway, CA 92064	06/27/2023	187	\$1,056.37	Claim was filed after the General Bar Date of March 8, 2023
10	David Bonita 601 Lexington Ave., 54th Floor New York, NY 10022	07/07/2023	188	Unliquidated	Claim was filed after the General Bar Date of March 8, 2023. The claimant seeks indemnification pursuant to an indemnification agreement, which was rejected as of the effective date of the plan. Claimant asserts that the claim arose upon rejection of the indemnification agreement. This assertion is not supported by applicable law. Rather, Claimants indemnification claim arose when the Indemnification Agreement was executed prior to the petition date. <i>See In re G-I Holdings, Inc.</i> , 568 B.R. 731, 766 (Bankr. D.N.J 2017) (holding that a contingent contractual indemnity claim under an express agreement arises upon the signing of the agreement). Accordingly, Claimant had a claim against the Debtor as of the petition date and should have filed a claim by the General Bar Date.
11	Dhiraj Gautam 1520 Bellflower St Kingsburg, CA 93631	04/04/2023	169	\$1,050.66	Claim was filed after the General Bar Date of March 8, 2023

Tricida, Inc.
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Exhibit D - Late Filed Claims

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
12	DoubleBridge Technologies Inc. 5 Independence Way, Suite 310 Princeton, NJ 08540	03/21/2023	165	\$3,594.00	Claim was filed after the General Bar Date of March 8, 2023
13	Dusan Radovanovic 6820 Praire Street Morton Grove, IL 60053	03/15/2023	157	\$23.95	Claim was filed after the General Bar Date of March 8, 2023
14	Ezra Njoku 510 Sage Hill Grove NW Calgary, AB T3R0Z8 Canada	03/09/2023	152	No amount specified	Claim was filed after the General Bar Date of March 8, 2023
15	Ge Zhao 132 Summerdale Dr Thornhill, ON L3T 6Y6 Canada	03/21/2023	163	\$4,013.90	Claim was filed after the General Bar Date of March 8, 2023
16	Gregory Randall Kauffman 3484 San Pablo Ln San Miguel, CA 93451	04/21/2023	179	\$2,016.00	Claim was filed after the General Bar Date of March 8, 2023
17	Jacqueline Yaul 700 Francisco Street Berkeley, CA 94703	03/20/2023	161	No amount specified	Claim was filed after the General Bar Date of March 8, 2023
18	Jordan M. Verroi PO Box 1036 Telluride, CO 81435	04/11/2023	175	\$4,448.70	Claim was filed after the General Bar Date of March 8, 2023
19	Joshua Collin Watson 3129 Ridgecrest Dr Rocky Mount, NC 27803	04/08/2023	171	\$136.50	Claim was filed after the General Bar Date of March 8, 2023

Tricida, Inc.
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Exhibit D - Late Filed Claims

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
20	Kimberly Welander General Delivery La Crosse, WI 54601	03/09/2023	151	\$7,974.00	Claim was filed after the General Bar Date of March 8, 2023
21	Klaus Veitinger 601 Lexington Ave., 54th Floor New York, NY 10022	07/07/2023	189	Unliquidated	Claim was filed after the General Bar Date of March 8, 2023. The claimant seeks indemnification pursuant to an indemnification agreement, which was rejected as of the effective date of the plan. Claimant asserts that the claim arose upon rejection of the indemnification agreement. This assertion is not supported by applicable law. Rather, Claimants indemnification claim arose when the Indemnification Agreement was executed prior to the petition date. <i>See In re G-I Holdings, Inc.</i> , 568 B.R. 731, 766 (Bankr. D.N.J 2017) (holding that a contingent contractual indemnity claim under an express agreement arises upon the signing of the agreement). Accordingly, Claimant had a claim against the Debtor as of the petition date and should have filed a claim by the General Bar Date.
22	Lawrence (Larry) Blower 3411 Woodburn Ave Victoria, BC V8P 5B8 Canada	03/14/2023	155	\$13,196.48	Claim was filed after the General Bar Date of March 8, 2023
23	Linda Thomson 7219 Meadowlark Lane Brentwood Bay, BC V8M 1J9 Canada	03/17/2023	159	\$9,084.42 CDN	Claim was filed after the General Bar Date of March 8, 2023
24	Maya Bechi 19914 Mountain Dale Drive Cypress, TX 77433	04/09/2023	173	\$1,164.00	Claim was filed after the General Bar Date of March 8, 2023

Tricida, Inc.
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Exhibit D - Late Filed Claims

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
25	Paul Scanga 34 Plum Rd Mahopac, NY 10541-4247	03/20/2023	160	\$1,282.50	Claim was filed after the General Bar Date of March 8, 2023
26	Pharmaron UK Limited Innovation Park, West C Hertford Road Hoddesdon, EN119FH United Kingdom	03/15/2023	156	\$9,000.00	Claim was filed after the General Bar Date of March 8, 2023
27	Raja Rajeswari Vegunta 5325 Stream Bank Lane Greenbelt, MD 20770	04/18/2023	177	\$2,200.00	Claim was filed after the General Bar Date of March 8, 2023
28	Resources Connection LLC, dba Resources Global Professionals 17101 Armstrong Avenue Irvine, CA 92614	04/11/2023	174	\$734.80	Claim was filed after the General Bar Date of March 8, 2023
29	Ryan Haferbecker 48850 Avenida Anselmo La Quinta, CA 92253	03/10/2023	153	\$26.00	Claim was filed after the General Bar Date of March 8, 2023
30	Simon Marc Haefliger Feldeggstrasse 63 Schonbuhl, Bern 3322 Switzerland	05/14/2023	183	No amount specified	Claim was filed after the General Bar Date of March 8, 2023
31	Sivakumar V. Amar 16427 Ivy Lake Drive Odessa, FL 33556	04/14/2023	176	No amount specified	Claim was filed after the General Bar Date of March 8, 2023

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Exhibit D - Late Filed Claims

No.	Creditor Name	Date Filed	Claim No.	Claim Amount	Reason for Disallowance
32	Travis Dean 3820 E 180 N Rigby, ID 83442	06/26/2023	185	\$1,832.07	Claim was filed after the General Bar Date of March 8, 2023
33	Yong Li 1446 Creekside Ct Vienna, VA 22182	03/16/2023	158	\$1,930.00	Claim was filed after the General Bar Date of March 8, 2023

EXHIBIT 2

(Nathan Declaration)

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

In re:) Chapter 11
)
Tricida, Inc.,¹) Case No. 23-10024 (JTD)
Debtor.)

DECLARATION OF GILBERT NATHAN IN SUPPORT OF THE LIQUIDATING TRUSTEE’S FIRST OMNIBUS OBJECTION TO (I) INSUFFICIENT DOCUMENTATION CLAIMS, (II) AMENDED AND SUPERSEDED CLAIMS, (III) EQUITY CLAIMS, AND (IV) LATE FILED CLAIMS (NON-SUBSTANTIVE)

I, Gilbert Nathan, hereby declare that the following is true to the best of my knowledge, information and belief:

1. I am the principal of Jackson Square Advisors, LLC, the Liquidating Trustee (the “Liquidating Trustee”), in this case (the “Case”). I am familiar with the Debtor’s day-to-day operations, the books and records that have been transferred to me, the Debtor’s business, and financial affairs.

2. This declaration (the “Nathan Declaration”) is submitted in support of the *First Omnibus Objection to (I) Insufficient Documentation Claims, (II) Amended and Superseded Claims, (III) Equity Claims, and (IV) Late Filed Claims (Non-Substantive)* (the “Objection”),² pursuant to which the Liquidating Trustee is requesting that this Court enter an order substantially in the form of the Proposed Order, reclassifying certain claims.

3. All statements in the Nathan Declaration are based on my personal knowledge, my review (or the review of the advisors and/or consultants under my supervision) of certain business records kept by the Debtor in the ordinary course of business (the “Books and Records”), my

¹ The Debtor in this chapter 11 case, together with the last four digits of the Debtor’s federal tax identification number, is Tricida, Inc. (2526). The Debtor’s service address is 2108 N Street, Suite 4935, Sacramento, CA 95816.

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

review (or the review by my advisors and/or consultants under my supervisors) of the relevant proofs of claim, and/or my review (or the review of the advisors and/or consultants under my supervision) of the Claims Register.

4. Either I, persons under my supervision, or the advisors and/or consultants under my supervision have reviewed the Reclassified Claims, copies of which were provided by KCC, the Debtor's claims and noticing agent. In addition, KCC prepared and transmitted the Claims Register to me.

5. I, and my advisors and/or consultants, then reviewed the claims listed on **Exhibits A through D** to the Proposed Order and the Debtor's current Books and Records. The objections set forth in the Objection are based on the review conducted by myself, my advisors, and/or consultants and the knowledge of myself and my advisors and/or consultants. I have personally reviewed the Objection and to the best of my knowledge and belief, the information contained on **Exhibits A through D** to the Proposed Order attached as **Exhibit 1** to the Objection is true and correct.

Claim Objection

A. Insufficient Documentation Claims

6. To the best of my knowledge and belief, and based on the information and records available to me, I, and my advisors and/or consultants, reviewed the claims set forth on Exhibit A to the Proposed Order was filed without sufficient documentation to substantiate the claims asserted therein. The Liquidation Trustee have been unable to locate any documentation that would substantiate the Insufficient Documentation Claims, whether in full or in part.

7. The basis for the Liquidating Trustee's determination includes, but is not limited to, review of (a) the Debtor's books and records, which are maintained in the ordinary course of

business by the Liquidating Trustee, which do not reflect the existence of the asserted Insufficient Documentation Claims, (b) the claims database maintained in the ordinary course by KCC, and (c) the proofs of claims asserting the Insufficient Documentation Claims, which provide no basis or appropriate supporting documentation on which the Reorganized Debtors can determine that a valid claim exists. Accordingly, after reviewing each Insufficient Documentation Claim through the Liquidating Trustee, and causing reasonable efforts to research such claims as described above, I believe that each Insufficient Documentation Claim does not provide *prima facie* evidence of the existence, validity and amount of a claim.

B. Amended and Superseded Claims

8. To the best of my knowledge and belief, and based on the information and records available to me, I, and my advisors and/or consultants, reviewed the Amended and Superseded Claims listed on **Exhibit B** to the Proposed Order, each Amended and Superseded Claim listed under the column “Amended Claim to be Disallowed” has been amended and superseded by a subsequently filed proof of claim by the same claimant and on account of the same liability as those listed in the column labeled “Surviving Claim.”

9. Specifically, each Amended and Superseded Claim listed under the column “Amended Claim to be Disallowed” has been amended and superseded by a subsequently filed proof of claim, and such amendment and corresponding Remaining Claim has been identified by the claimant on the face of the proof of claim.

10. Therefore, after careful review, it is my belief that all of the Amended and Superseded Claims listed under the column “Amended Claim to be Disallowed” have in fact been amended and superseded by the corresponding Surviving Claims.

C. Equity Claims

11. To the best of my knowledge and belief, and based on the information and records available to me , I, and my advisors and/or consultants, reviewed and analyzed the Equity Claims listed on **Exhibit C** to the Proposed Order, I and my advisors and/or consultants have determined that Each Equity Claim listed on **Exhibit C** to the Proposed Order was filed by a shareholder based on the asserted ownership of equity securities in the Debtor. The Equity Claims do not assert any claims for damages, but rather assert claims based only on ownership of equity interests. The Liquidating Trustee was able to identify the claimants that have asserted these Equity Claims, because those claimants noted on the proof of claim form that the claim was filed on account of such an interest and/or filed documentation evidencing their equity interest with the proof of claim form.

D. Late Filed Claim

12. To the best of my knowledge and belief, and based on the information and records available to me , I, and my advisors and/or consultants, reviewed the Late Filed Claim listed on **Exhibit D** to the Proposed Order and, have determined that each of the Late Filed Claim was subject to the General Bar Date, but was filed after March 8, 2023.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief. Executed this 25th day of August 2023.

Jackson Square Advisors, LLC

/s/ Gilbert Nathan
Gilbert Nathan, solely on behalf of Jackson
Square Advisors as Liquidating Trustee