

**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: April 29, 2024 at 4:00 p.m.**
) **Hearing Date: May 14, 2024 at 10:00 a.m.**

**LIQUIDATING TRUSTEE’S OBJECTION
TO CLAIM NO. 145 FILED BY ICON PLC**

Jackson Square Advisors, solely in its capacity as liquidating trustee of the Tricida Liquidating Trust (the “Liquidating Trustee”), 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 its undersigned counsel, hereby submits this Objection (the “Objection”) to Claim No. 145 (“Claim 145”) filed by ICON Plc (“ICON”) pursuant to section and 502 of Bankruptcy Code and Fed. R. Civ. Pro., and requests that the Court enter an order (“Proposed Order”)³ reducing and allowing Claim 145⁴ in the amount of \$1,378,834.81. In support of the Objection, the Liquidating Trustee submits the *Declaration of Gilbert Nathan in Support of the Liquidating Trustee’s Objection to Claim No. 145 filed by ICON Plc* (the “Nathan Declaration”),⁵ and respectfully represents as follows:

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.

³ A copy of the Proposed Order is attached as Exhibit A.

⁴ A copy of Claim 145 is attached as Exhibit B.

⁵ A copy of the Nathan Declaration is attached as Exhibit C.



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).

2. 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.

3. 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 "Bankruptcy Code") in this Court commencing the Chapter 11 Case.

4. 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").

5. 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 Bar Dates was in accordance with the

procedures outlined in the Bar Date Order.

6. 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.

7. 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

8. 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.

9. 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 193 proofs of claim (collectively, the “Proofs of Claim”) were filed in this Chapter 11 Case asserting claims against the Debtor (the “Claims” and “Administrative Claims”). The Liquidating Trustee and its advisors have comprehensively reviewed and reconciled 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 and compared the Claims asserted in

the Proofs of Claim with the relevant Books and Records to determine the validity of such asserted claims. To date, the Liquidating Trustee has reconciled and resolved all scheduled and filed claims other than Claim 145.

CLAIM 145

10. The Debtor scheduled ICON with a liquidated, undisputed and non-contingent general unsecured claim in the amount of \$1,378,834.81 (the “Scheduled Amount”). On March 8, 2023, ICON filed Claim 145 asserting a general unsecured claim in the amount of \$2,073,078.79. While ICON attached invoices supporting the full amount asserted in Claim 145, it did not attach the underlying contractual documents upon which the asserted claim is based. Undersigned counsel was unable to obtain these documents from former counsel for the Debtor.

11. On October 17, 2023, undersigned counsel sent an email to Dave Hill, the contact person identified on and the person who signed Claim 145, requesting a copy of the documents. *See Exhibit D.* On November 27, 2023, undersigned counsel sent an email to Mr. Hill extending a settlement offer with respect to Claim 145. *See Exhibit E.* On March 19, 2024, undersigned counsel sent a third email to Mr. Hill reiterating his request for the documents and informing him that the settlement offer remained open. *See Exhibit F.* Undersigned counsel also informed Mr. Hill that the Liquidating Trustee would file an objection to Claim 145 if he did not receive a response from Mr. Hill by March 22, 2024. Mr. Hill, who resides in Dublin, Ireland, did not respond to any of these emails.

12. Without the ability to review the underlying contractual documents, the Liquidating Trustee is unable to determine whether the amount of Claim 145 asserted above the Scheduled Amount is valid. Invoice 9000008708 in the amount of \$459,401.91 attached

to Claim 145, which is for an advance payment for Q1 2023, is particularly troubling. The Liquidating Trustee is currently unable to determine whether the advance payment was required under the terms of the underlying contractual documents. Moreover, Claim 145 includes no evidence that ICON actually performed services for the Debtor justifying the advance payment.

RELIEF REQUESTED

13. By this Objection, the Liquidating Trustee objects to Claim 145 and requests the entry of an order reducing and allowing Claim 145 in the Scheduled Amount.

LEGAL BASIS FOR OBJECTION

14. 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.*

15. Here, Claim 145 fails to allege facts sufficient to establish its *prima facie* validity because it does not attach the underlying contractual documents. These documents are essential to establish the *prima facie* validity of the claim because the Liquidating Trustee has insufficient evidence to determine the validity of Claim 145 without them. Accordingly, the Cour should enter

an order reducing and allowing Claim 145 in the scheduled amount.

NOTICE

16. Notice of this Objection will be given to: (a) ICON, (b) the United States Trustee, and (c) all parties requesting notice pursuant to Bankruptcy Rule 2002 by CM/ECF. 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.

CONCLUSION

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

Date: March 25, 2024
Wilmington, DE

SULLIVAN • HAZELTINE • ALLINSON LLC

/s/ William A. Hazeltine

William D. Sullivan (No. 2820)
William A. Hazeltine (No. 3294)
919 North Market Street, Suite 420
Wilmington, DE 19801
Tel: (302) 428-8191
Fax: (302) 428-8195
Email: wsullivan@sha-llc.com
whazeltine@sha-llc.com

*Attorneys for Jackson Square Advisors in its
Capacity as Liquidating Trustee for the Tricida
Liquidating Trust*

**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: April 29, 2024 at 4:00 p.m.**
) **Hearing Date: May 14, 2024 at 10:00 a.m.**

**NOTICE OF LIQUIDATING TRUSTEE’S OBJECTION TO
CLAIM NO. 145 FILED BY ICON PLC**

THIS IS AN OBJECTION TO YOUR CLAIM. THE OBJECTING PARTY IS ASKING THE COURT TO REDUCE 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 APRIL 29, 2024, YOUR CLAIM MAY BE MODIFIED WITHOUT A HEARING.

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 *Liquidating Trustee’s Objection to Claim No. 145 Filed by ICON Plc* (“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 reduce your claim as set forth more fully in the exhibits 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 **April 29, 2024 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. **YOU 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 **May 14, 2024 at 10:00 a.m.**

**PLEASE TAKE FURTHER NOTICE THAT IF NO RESPONSE TO 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 THE CLAIM
WITHOUT FURTHER NOTICE OR HEARING.**

Date: March 25, 2024
Wilmington, DE

SULLIVAN • HAZELTINE • ALLINSON LLC

/s/ William A. Hazeltine

William D. Sullivan (No. 2820)
William A. Hazeltine (No. 3294)
919 North Market Street, Suite 420
Wilmington, DE 19801
Tel: (302) 428-8191
Fax: (302) 428-8195
Email: wsullivan@sha-llc.com
whazeltine@sha-llc.com

Attorneys for Jackson Square Advisors

EXHIBIT A

**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
OBJECTION TO CLAIM NO. 145 FILED BY ICON PLC**

Upon consideration of the *Liquidating Trustee's Objection to Claim No. 145 filed by ICON PLC* (the "Objection")² and any objections or responses thereto; and the Court finding that (i) it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (ii) this matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2), (iii) the Court has authority to enter a final order in this matter consistent with Article III of the United States Constitution; and (iv) notice of the Objection was due and proper under the circumstances; and after due deliberation, and finding good and sufficient cause appearing therefore, it is hereby; it is hereby

IT IS THEREFORE ORDERED THAT:

1. The Objection is SUSTAINED, as set forth herein.
2. Claim 145 shall be, and hereby is, reduced and allowed in the amount of \$1,378,834.81.

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.

3. This Court shall retain jurisdiction over with respect to any matters related to or arising from the Objection or the implementation of this Order.

Dated: _____, 2024
Wilmington, Delaware

The Honorable John T. Dorsey
United States Bankruptcy Judge

EXHIBIT B

Fill in this information to identify the case:

Debtor Tricida, Inc.

United States Bankruptcy Court for the: _____ District of Delaware
 (State)

Case number 23-10024

**Official Form 410
 Proof of Claim**

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. **Who is the current creditor?** ICON Plc
 Name of the current creditor (the person or entity to be paid for this claim)
 Other names the creditor used with the debtor _____

2. **Has this claim been acquired from someone else?** No
 Yes. From whom? _____

3. **Where should notices and payments to the creditor be sent?**

Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
ICON Plc Dave Hill South County Business Park Leopardstown Dublin, 18 D18, Ireland Contact phone _____ Contact email <u>dave.hill@iconplc.com</u>	Pharmaceutical Research Associates, Inc. 4130 Parklake Avenue Suite 400 Raleigh, NC 27612, United States Contact phone _____ Contact email _____

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)
 Uniform claim identifier for electronic payments in chapter 13 (if you use one):

4. **Does this claim amend one already filed?** No
 Yes. Claim number on court claims registry (if known) _____ Filed on _____
 MM / DD / YYYY

5. **Do you know if anyone else has filed a proof of claim for this claim?** No
 Yes. Who made the earlier filing? _____



Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? No
 Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: 4153 ____

7. How much is the claim? \$ 2,073,078.79. Does this amount include interest or other charges?
 No
 Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
 Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
 Limit disclosing information that is entitled to privacy, such as health care information.

Services Provided

9. Is all or part of the claim secured? No
 Yes. The claim is secured by a lien on property.
Nature or property:
 Real estate: If the claim is secured by the debtor's principle residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
 Motor vehicle
 Other. Describe: _____

Basis for perfection: _____
 Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: \$ _____
Amount of the claim that is secured: \$ _____
Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amount should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: \$ _____

Annual Interest Rate (when case was filed) _____ %
 Fixed
 Variable

10. Is this claim based on a lease? No
 Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? No
 Yes. Identify the property: _____



12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

- No
- Yes. Check all that apply:

Amount entitled to priority

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

- Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). \$ _____
- Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ _____
- Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ _____
- Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ _____
- Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ _____
- Other. Specify subsection of 11 U.S.C. § 507(a)() that applies. \$ _____

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim pursuant to 11 U.S.C. § 503(b)(9)?

- No
- Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ _____

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- I am the creditor.
- I am the creditor's attorney or authorized agent.
- I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 03/08/2023
MM / DD / YYYY

/s/Dave Hill
Signature

Print the name of the person who is completing and signing this claim:

Name Dave Hill
First name Middle name Last name

Title Director of Finance

Company ICON Plc
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address _____

Contact phone _____ Email _____



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KCC ePOC Electronic Claim Filing Summary

For phone assistance: Domestic 866-476-0898 | International 001-310-823-9000

Debtor: 23-10024 - Tricida, Inc. District: District of Delaware		
Creditor: ICON Plc Dave Hill South County Business Park Leopardstown Dublin, 18, D18 Ireland Phone: Phone 2: Fax: Email: dave.hill@iconplc.com	Has Supporting Documentation: Yes, supporting documentation successfully uploaded Related Document Statement:	
	Has Related Claim: No Related Claim Filed By:	
	Filing Party: Creditor	
Disbursement/Notice Parties: Pharmaceutical Research Associates, Inc. 4130 Parklake Avenue Suite 400 Raleigh, NC, 27612 United States Phone: Phone 2: Fax: E-mail: DISBURSEMENT ADDRESS		
Other Names Used with Debtor:		Amends Claim: No Acquired Claim: No
Basis of Claim: Services Provided		Last 4 Digits: Yes - 4153 Uniform Claim Identifier:
Total Amount of Claim: 2,073,078.79		Includes Interest or Charges: No
Has Priority Claim: No		Priority Under:
Has Secured Claim: No Amount of 503(b)(9): No Based on Lease: No Subject to Right of Setoff: No		Nature of Secured Amount: Value of Property: Annual Interest Rate: Arrearage Amount: Basis for Perfection: Amount Unsecured:
Submitted By: Dave Hill on 08-Mar-2023 3:08:57 p.m. Eastern Time Title: Director of Finance Company: ICON Plc		

ICON Plc claim

Services	Passthrough	Investigators	Total
495,223.21			495,223.21
469,937.58	20,043.11		489,980.69
245,499.13	43,644.57		289,143.70
182,075.37	104,487.21		286,562.58
	52,766.70	459,401.91	512,168.61
1,392,735.29	220,941.59	459,401.91	2,073,078.79



INVOICE No	9000002657
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Project No TRCA303X-TRC303

Bill To

Tricida Inc

Attn: Accounts Payable

7000 Shoreline Ct, Ste 201

S San Francisco 94080

United States

Tax Id:

Date October 19 2022

Terms 30 NET

Due Date November 18 2022

Reference Information			
Purchase Order#		Project Mgr	Gabriella Salerno Pimentel
Protocol No	TRCA-303	AR Contact	Sarah Fawcett
Reference		e-mail	Sarah.Fawcett@iconplc.com
Reference #2			

Description	Amount (USD)
September 2022 Services	495,223.21
Amount Due (USD):	495,223.21

Remittance Information	
Remit To	Electronic (Wire) Payments
Pharmaceutical Research Associates, Inc.	Bank Name JP Morgan Chase NA
4130 Parklake Avenue	Account# 804794219
Suite 400 Raleigh	Sort/Routing Code 021000021
NC 27612	SWIFT Code CHASUS33
United States	IBAN Number
	Bank Address 4 Chase Metrotech Center 7th Floor East
	New York. NY 10005

Enquiries to credit_control_iconirl@iconplc.com

TIN: 54-1204111



INVOICE No	9000004023
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Project No TRCA303X-TRC303

Bill To
 Tricida Inc
Attn: Accounts Payable
 7000 Shoreline Ct, Ste 201
 S San Francisco CA 94080
 United States
Tax Id:

Date November 18 2022
 Terms 30 NET
 Due Date December 18 2022

Reference Information			
Purchase Order#		Project Mgr	Gabriella Salerno Pimentel
Protocol No	TRCA-303	AR Contact	Sarah Fawcett
Reference		e-mail	Sarah.Fawcett@iconplc.com
Reference #2			

Description	Amount (USD)
October 2022 Services	469,937.58
Amount Due (USD):	469,937.58

Remittance Information	
Remit To	Electronic (Wire) Payments
Pharmaceutical Research Associates, Inc.	Bank Name JP Morgan Chase NA
4130 Parklake Avenue	Account# 804794219
Suite 400 Raleigh	Sort/Routing Code 021000021
NC 27612	SWIFT Code CHASUS33
United States	IBAN Number
	Bank Address 4 Chase Metrotech Center 7th Floor East
	New York. NY 10005



INVOICE No	9000005501
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Project No TRCA303X-TRC303

Bill To
 Tricida Inc
Attn: Accounts Payable
 7000 Shoreline Ct, Ste 201
 S San Francisco CA 94080
 United States
Tax Id:

Date December 13 2022
 Terms 30 NET
 Due Date January 12 2023

Reference Information

Purchase Order#		Project Mgr	Gabriella Salerno Pimentel
Protocol No	TRCA-303	AR Contact	Wioleta Barefoot
Reference		e-mail	Wiola.Barefoot@iconplc.com
Reference #2			

Description	Amount (USD)
November 2022 Services	245,499.13
Amount Due (USD):	245,499.13

Remittance Information

<u>Remit To</u>	<u>Electronic (Wire) Payments</u>
Pharmaceutical Research Associates, Inc.	Bank Name JP Morgan Chase NA
4130 Parklake Avenue	Account# 804794219
Suite 400 Raleigh	Sort/Routing Code 021000021
NC 27612	SWIFT Code CHASUS33
United States	IBAN Number
	Bank Address 4 Chase Metrotech Center 7th Floor East
	New York. NY 10005



INVOICE No	9000008263
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Project No TRCA303X-TRC303

Bill To

Tricida Inc

Attn: Accounts Payable

7000 Shoreline Ct, Ste 201

S San Francisco CA 94080

United States

Tax Id:

Date January 27 2023

Terms 30 NET

Due Date February 26 2023

Reference Information			
Purchase Order#		Project Mgr	Mieder Palm-Forster
Protocol No	TRCA-303	AR Contact	Sowmya Reddy Vadicharla
Reference		e-mail	Sowmya.Vadicherla@iconplc.com
Reference #2			

Description	Amount (USD)
December 2022 Services	182,075.37
Amount Due (USD):	182,075.37

Remittance Information	
Remit To	Electronic (Wire) Payments
Pharmaceutical Research Associates, Inc.	Bank Name JP Morgan Chase NA
4130 Parklake Avenue	Account# 804794219
Suite 400 Raleigh	Sort/Routing Code 021000021
NC 27612	SWIFT Code CHASUS33
United States	IBAN Number
	Bank Address 4 Chase Metrotech Center 7th Floor East
	New York. NY 10005

Enquiries to credit_control_iconirl@iconplc.com

TIN: 54-1204111

INVOICE No	9000003349
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Project No TRCA303X-TRC303

Bill To

Tricida Inc

Attn: Accounts Payable

7000 Shoreline Ct, Ste 201

S San Francisco 94080

United States

Sponsor VAT #:

Date October 28 2022

Terms 30 NET

Due Date November 27 2022

<u>Reference Information</u>			
Purchase Order#		Project Mgr	Gabriella Salerno Pimentel
Protocol No	TRCA-303	AR Contact	Sarah Fawcett
Reference		e-mail	Sarah.Fawcett@iconplc.com
Reference #2			

<u>Description</u>	<u>Amount (USD)</u>
Pass Through Invoice Oct-22	20,043.11
Amount Due (USD):	20,043.11

<u>Remittance Information</u>	
<u>Remit To</u>	<u>Electronic (Wire) Payments</u>
Pharmaceutical Research Associates, Inc.	Bank Name JP Morgan Chase NA
4130 Parklake Avenue	Account# 804794219
Suite 400 Raleigh	Sort/Routing Code 021000021
NC 27612	SWIFT Code CHASUS33
United States	IBAN Number
	Bank Address 4 Chase Metrotech Center 7th Floor East
	New York NY 10005

INVOICE No	9000004837
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Project No TRCA303X-TRC303

Bill To

Tricida Inc

Attn: Accounts Payable

7000 Shoreline Ct, Ste 201

S San Francisco CA 94080

United States

Sponsor VAT #:

Date November 25 2022

Terms 30 NET

Due Date December 25 2022

Reference Information			
Purchase Order#		Project Mgr	Gabriella Salerno Pimentel
Protocol No	TRCA-303	AR Contact	Wioleta Barefoot
Reference		e-mail	Wiola.Barefoot@iconplc.com
Reference #2			

Description	Amount (USD)
Pass Through Invoice Nov-22	43,644.57
Amount Due (USD):	43,644.57

Remittance Information	
Remit To	Electronic (Wire) Payments
Pharmaceutical Research Associates, Inc.	Bank Name JP Morgan Chase NA
4130 Parklake Avenue	Account# 804794219
Suite 400 Raleigh	Sort/Routing Code 021000021
NC 27612	SWIFT Code CHASUS33
United States	IBAN Number
	Bank Address 4 Chase Metrotech Center 7th Floor East
	New York NY 10005

INVOICE No	9000006199
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Project No TRCA303X-TRC303

Bill To

Tricida Inc

Attn: Accounts Payable

7000 Shoreline Ct, Ste 201

S San Francisco CA 94080

United States

Sponsor VAT #:

Date December 23 2022

Terms 30 NET

Due Date January 22 2023

<u>Reference Information</u>			
Purchase Order#		Project Mgr	Gabriella Salerno Pimentel
Protocol No	TRCA-303	AR Contact	Imran Shaik
Reference		e-mail	Imran.Shaik@iconplc.com
Reference #2			

<u>Description</u>	<u>Amount (USD)</u>
Pass Through Invoice Dec-22	104,487.21
Amount Due (USD):	104,487.21

<u>Remittance Information</u>	
<u>Remit To</u>	<u>Electronic (Wire) Payments</u>
Pharmaceutical Research Associates, Inc.	Bank Name JP Morgan Chase NA
4130 Parklake Avenue	Account# 804794219
Suite 400 Raleigh	Sort/Routing Code 021000021
NC 27612	SWIFT Code CHASUS33
United States	IBAN Number
	Bank Address 4 Chase Metrotech Center 7th Floor East
	New York NY 10005

INVOICE No	9000008277
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Project No TRCA303X-TRC303

Bill To

Tricida Inc

Attn: Accounts Payable

7000 Shoreline Ct, Ste 201

S San Francisco CA 94080

United States

Sponsor VAT #:

Date January 27 2023

Terms 30 NET

Due Date February 26 2023

<u>Reference Information</u>			
Purchase Order#		Project Mgr	Gabriella Salerno Pimentel
Protocol No	TRCA-303	AR Contact	Imran Shaik
Reference		e-mail	Imran.Shaik@iconplc.com
Reference #2			

<u>Description</u>	<u>Amount (USD)</u>
Pass Through Invoice Jan-23	52,766.70
Amount Due (USD):	52,766.70

<u>Remittance Information</u>	
<u>Remit To</u>	<u>Electronic (Wire) Payments</u>
Pharmaceutical Research Associates, Inc.	Bank Name JP Morgan Chase NA
4130 Parklake Avenue	Account# 804794219
Suite 400 Raleigh	Sort/Routing Code 021000021
NC 27612	SWIFT Code CHASUS33
United States	IBAN Number
	Bank Address 4 Chase Metrotech Center 7th Floor East
	New York NY 10005

INVOICE No	9000008708
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Project No TRCA303X-TRC303

Bill To
Tricida Inc
Attn: Accounts Payable
7000 Shoreline Ct, Ste 201
S San Francisco CA 94080
United States
Tax Id:

Date January 27 2023
Terms 30 NET
Due Date February 26 2023

Reference Information

Purchase Order#		Project Mgr	Gabriella Salerno Pimentel
Protocol No	TRCA-303	AR Contact	Imran Shaik
Reference		e-mail	Imran.Shaik@iconplc.com
Reference #2			

Description	Amount (USD)
Q1 2023 INV PY Advance	459,401.91
Amount Due (USD):	459,401.91

Remittance Information

Remit To	Electronic (Wire) Payments
Pharmaceutical Research Associates, Inc.	Bank Name JP Morgan Chase NA
4130 Parklake Avenue	Account# 804794219
Suite 400 Raleigh	Sort/Routing Code 021000021
NC 27612	SWIFT Code CHASUS33
United States	IBAN Number
	Bank Address 4 Chase Metrotech Center 7th Floor East
	New York. NY 10005

EXHIBIT C

**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 SECOND OMNIBUS OBJECTION TO CERTAIN
RECLASSIFIED CLAIMS (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. I am generally familiar with the Debtor’s business and financial affairs and the books and records that have been transferred to me.

2. This declaration is submitted in support of the *Liquidating Trustee’s Objection to Claim No. 145 filed by ICON PLC* (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, reducing and allowing Claim 145 in the amount of \$1,378,834.81.

3. I have reviewed Claim 145. ICON attached invoices supporting the full amount asserted in Claim 145, it did not attach the underlying contractual documents upon which the asserted claim is based. I understand that my counsel was unable to obtain these documents from former counsel for the Debtor. I further understand that my counsel has sent three emails to Dave Hill, the contact person identified on and the person who signed Claim 145, requesting 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 Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

underlying documents and extending a settlement offer but Mr. Hill did not respond to any of those emails.

4. Without the ability to review the underlying contractual documents, I am unable to determine whether the amount of Claim 145 asserted above the Scheduled Amount is valid. Invoice 9000008708 in the amount of \$459,401.91 attached to Claim 145, which is for an advance payment for Q1 2023, is particularly troubling. I am unable to determine whether the advance payment was required under the terms of the underlying contractual documents. Moreover, Claim 145 includes no evidence that ICON actually performed services for the Debtor justifying the advance payment.

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 March 2024.

Jackson Square Advisors, LLC

/s/ Gilbert Nathan

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

EXHIBIT D

Bill Hazeltine

From: Bill Hazeltine
Sent: Tuesday, October 17, 2023 1:25 PM
To: dave.hill@iconplc.com
Subject: Tricida

Mr. Hill: I represent the Liquidating Trustee of Tricida, Inc. and I am writing in regards to the proof of claim you submitted on behalf of ICON Plc. Do you know whether there was a written agreement governing the relationship between ICON and Tricida? If there was, I would appreciate it if you would send me a copy of the agreement.

Bill Hazeltine
SULLIVAN HAZELTINE ALLINSON LLC
919 N. Market St., Suite 420, Wilmington, DE 19801
Office: 302-428-8191

EXHIBIT E

Bill Hazeltine

From: Bill Hazeltine
Sent: Monday, November 27, 2023 2:52 PM
To: dave.hill@iconplc.com
Subject: Tricida, Inc.

Mr. Hill. I represent the Liquidating Trustee in the Tricida, Inc. bankruptcy matter and I'm writing regarding the claim filed by IKON Plc in the amount of \$2,073,078.79. The Liquidating Trustee believes that the correct amount for IKON's claim is \$1,378,834.81. In order to settle this matter without litigation, the Liquidating Trustee offers to grant IKON an allowed claim in the amount of \$1,378,834.81. If IKON accepts this proposal, the Liquidating Trustee will make a distribution to IKON within seven equal to the *pro rata* amount that other creditors in IKON's class have received to date. That amount of the distribution to IKON will be approximately \$178,000. If we can't reach agreement, the Liquidating Trustee will have to file an objection to IKON's claim.

I look forward to hearing from you.

Bill Hazeltine
SULLIVAN HAZELTINE ALLINSON LLC
919 N. Market St., Suite 420, Wilmington, DE 19801
Office: 302-428-8191

EXHIBIT F

Bill Hazeltine

From: Bill Hazeltine
Sent: Tuesday, March 19, 2024 2:49 PM
To: dave.hill@iconplc.com
Subject: Tricida, Inc. Bankruptcy
Attachments: Tricida; Tricida, Inc.

Mr. Hill: I represent the court appointed liquidating trustee in the referenced matter and am following up on the two attached email I previously sent to you. Please email to any contractual documents governing the relationship between ICON Plc and Tricida by Friday morning. I intend to file an objection to ICON's claim with the bankruptcy court if I don't hear from you. Alternatively, the offer to resolve this matter consensually set forth in the second email is still open. I look forward to hearing from you.

Bill Hazeltine
SULLIVAN HAZELTINE ALLINSON LLC
919 N. Market St., Suite 420, Wilmington, DE 19801
Office: 302-428-8191