SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THIS OBJECTION. CLAIMANTS RECEIVING THIS OBJECTION SHOULD REVIEW IT TO SEE IF THEIR NAMES APPEAR ON THE SCHEDULES ATTACHED HERETO TO DETERMINE WHETHER THE OBJECTION AFFECTS THEIR CLAIMS. IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT TRUSTEE'S COUNSEL, HALPERIN BATTAGLIA BENZIJA, LLP, ATTENTION LIGEE GU, AT 212-765-9100 EXT. 108 OR BY EMAIL AT LGU@HALPERINLAW.NET

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
NVN Liquidation, Inc. f/k/a NOVAN, Inc., *et al*.,[1]	Case No. 23-10937 (LSS)
Debtors.	(Jointly Administered)
	Hearing Date: May 27, 2026 2024 at 3:00 p.m. **Obj. Deadline: May 20, 2026 at 4:00 p.m.**

TRUSTEE'S EIGHTH OMNIBUS OBJECTION TO CLAIMS (NON-SUBSTANTIVE)
(Late Filed and Unsupported Claims)

Alan D. Halperin, solely in his capacity as liquidating trustee (the "Trustee") of the NVN Liquidation, Inc. Liquidating Trust (the "Trust") as successor in interest to the remaining assets of NVN Liquidation, Inc. f/k/a Novan, Inc. and EPI Health, LLC (collectively, the "Debtors"), by and through his undersigned counsel, hereby files this Eighth Omnibus Objection to Claims (Non-Substantive) (the "Objection"), pursuant to §§ 105(a), 502, 503 and 507 of title 11 of the United States Code (the "Bankruptcy Code"), Rules 3007(d) and 9014 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 entry of an order substantially in the form attached hereto as **Exhibit A** (the "Proposed Order"): (1) disallowing and expunging in full the late claim identified on **Schedule 1** attached to the

[1] The Debtors in these chapter 11 cases, along with the last four digits of the Debtors' federal tax identification number, are: NVN Liquidation, Inc. (f/k/a Novan, Inc.) (7682) and EPI Health, LLC (9118).

Proposed Order (the "Late Filed Claim"); and (2) disallowing and expunging claims with insufficient supporting documentation that are identified on **Schedule 2** attached to the Proposed Order (the "Unsupported Claims"). In support of this Objection, the Trustee submits the *Declaration of Alan Halperin Pursuant to 28 U.S.C. § 1746 and Local Rule 3007-1 in Support of the Trustee's Eighth Omnibus Objection to Claims (Non-Substantive)* (the "Declaration") attached hereto as **Exhibit B**. In further support of this Objection, the Trustee respectfully states as follows:

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the District of Delaware (this "Court") has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012. The Trustee confirms his consent, pursuant to Local Rule 9013-1(f), to the entry of a final order by the Court in connection with this Objection to the extent it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The statutory and legal predicates for the relief requested herein are §§ 105(a), 502, 503 and 507 of the Bankruptcy Code, Bankruptcy Rules 3007 and 9014 and Rule 3007-1 of the Local Rules.

BACKGROUND

3. On July 17, 2023 (the "Petition Date"), the Debtors each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code in this Court. The Debtors' bankruptcy cases are jointly administered under Case No. 23-10937 (these "Cases").

4. On July 19, 2023, the Court entered an order authorizing and approving the retention of Kurtzman Carson Consultants, LLC, now doing business as Verita Global, as claims and noticing

agent (the "Claims Agent") in these Cases [Docket No. 35] to, among other things, maintain the official claims register for the Debtors (the "Claims Register").

5. Pursuant to an order entered on September 20, 2023 [Docket No. 304] (the "Bar Date Order"), this Court established (a) October 25, 2023 at 5:00 p.m. (the "General Bar Date") as the deadline for all non-governmental entities and persons to file proofs of claims against the Debtors and their estates that arose prior to the Petition Date (including secured claims, unsecured priority claims, unsecured non-priority claims, and claims arising under section 503(b)(9) of the Bankruptcy Code), and (b) January 16, 2024 as the deadline for governmental entities to file any such pre-petition claims against the Debtors (the "Governmental Bar Date"). In accordance with the Bar Date Order, the Claims Agent served a *Notice of Bar Dates for Filing Proofs of Claim Against the Debtors* [Docket No. 318] upon all known creditors of the Debtors as set forth on the affidavits of service thereof (the "Affidavits of Service")[Docket Nos. 358 and 387]. Additionally, in accordance with the Bar Date Order, notice of the Governmental Bar Date and General Bar Date was published in USA TODAY ("Publication Notice") [Docket No. 330]. Additionally, pursuant to the *Notice of (I) Confirmation Order; (II) Effective Date; (III) Applicable Bar Dates for Filing Certain Claims; and (IV) Related Information* [Docket No. 677], a deadline of May 30, 2024 at 5:00 p.m. (the "Administrative Bar Date, together with the General Bar Date and the Governmental Bar Date, collectively, the "Bar Dates") was set for all requests for allowance and/or payment of Administrative Expense Claims incurred on or after the Petition Date, through and including the Effective Date.

6. During the pendency of the Cases, the Debtors sold or abandoned substantially all of their operating assets, ceased business operations and terminated all of its employees in the third quarter of 2023.

7. On January 26, 2024 (the "Confirmation Date"), this Court entered an *Order (I) Approving Amended Combined Disclosure Statement and Chapter 11 Plan of Liquidation*

Proposed by the Debtors as Containing Adequate Information on a Final Basis and (II) Confirming Combined Disclosure Statement and Chapter 11 Plan of Liquidation Proposed by the Debtors [Docket No. 568] (the "Confirmation Order") confirming the *Amended Combined Disclosure Statement and Chapter 11 Plan of Liquidation Proposed by the Debtors* dated January 26, 2024 [Docket No. 568-1], together with the Plan Supplement [Docket No. 522] and the amendment thereto [Docket No. 543], (collectively, as amended, supplemented, or otherwise modified, the "Plan"). The Plan became effective on April 30, 2024 (the "Effective Date") [Docket No. 677].

8. On the Effective Date, in accordance with the Confirmation Order, the Plan and the *NVN Liquidating Trust Agreement* (the "Trust Agreement"), the Trust was established, and the Trustee was appointed as Trustee of the Trust and the duly appointed representative of each of the Debtors and their estates with all rights and powers of a trustee under the Bankruptcy Code.

9. In accordance with the Plan and the Trust Agreement, from and after the Effective Date, the Trustee is empowered to, among other things, object to, compromise, and/or settle any claims against the Debtors.

10. Pursuant to the Plan, the Trustee's deadline to object to claims is one (1) year after the Effective Date (*i.e.* April 30, 2025). By the most recent *Order Granting Motion of the Trustee for Entry of an Order Pursuant to Bankruptcy Code Sections 105(a) and Bankruptcy Rule 9006 Extending the Period Within Which the Trustee May Object to all Claims* [Docket No. 864], the current deadline to object to all claims is April 30, 2027.

11. In the ordinary course of their business, the Debtors maintained books and records that reflected the nature and amounts of the Debtors' obligations to creditors, as well as payments made on account of such obligations (the "Books and Records").

RELIEF REQUESTED

12. By this Objection, and for the reasons set forth more fully below, the Trustee objects to the Late Filed Claim and Unsupported Claims (collectively, the "Subject Claims") pursuant to §§ 105(a), 502, 503 and 507 of the Bankruptcy Code, Bankruptcy Rules 3007 and 9014, and Local Rule 3007-1 and requests entry of the Proposed Order disallowing and/or expunging each of the Subject Claims as reflected in **Schedules 1 and 2** to the Proposed Order.

OBJECTION TO CLAIMS

13. As set forth in the Declaration, the Trustee's professionals examined the Subject Claims, all supporting documentation provided by the claimants, if any, and the Books and Records and have identified the Subject Claims as Late Filed Claim and Unsupported Claims.

14. Section 502(a) of the Bankruptcy Code provides, in pertinent part, that "[a] claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). Once an objection to a claim is filed, the Court, after notice and hearing, shall determine the allowed amount of the claim. 11 U.S.C. § 502(b).

15. When asserting a proof of claim against a bankruptcy 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 a 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.*

A. Late Filed Claim

16. The Trustee and his professionals have identified the Late Filed Claim set forth on **Schedule 1** to the Proposed Order as those that should be disallowed and expunged because the claimant was duly served with the Bar Date Order as reflected on the Affidavits of Service, but the claim was, nonetheless, filed untimely after the applicable Bar Date.

17. Bankruptcy Rule 3003(c)(3) authorizes courts to set bar dates by which proofs of claim or interest must be filed. This rule contributes to one of the main purposes of bankruptcy law, which is securing -- within a limited time -- the prompt and effectual administration and settlement of a debtor's estate. *In re New Century TRS Holdings, Inc.*, 465 B.R. 38, 46 (Bankr. D. Del. 2012) (citing *In re Smidth & Co.*, 413 B.R. 161, 165 (Bankr. D. Del. 2009)). While setting an outside limit for the time to assert a right triggers due process concerns of which every court must be cognizant, this concern is resolved through notice. *Id*. As set forth above, direct and reasonable notice of the Bar Dates was given to the holder of the Late Filed Claim via service of the Bar Date Order, supplemented by Publication Notice, thus, due process is satisfied.

20. For creditors who receive proper notice, the bar date is a "drop-dead date" that prevents a creditor from asserting prepetition claims unless he can demonstrate excusable neglect. *In re TransWorld Airlines, Inc.*, 96 F.3d 687, 690 (3d Cir. 1996). Here, the claimant did not request an enlargement of the time to file its proofs of claim prior to the applicable Bar Dates; nor did the claimant file a motion requesting leave to file its Claims after the expiration of the applicable Bar Dates. Allowing the Late Filed Claim would hinder the bankruptcy process because parties that filed late claim will receive a recovery (to which it is not entitled), to the detriment of other creditors. *See e.g., Bank of Am. Nat'l Trust & Sav. Ass'n v. 203 N. LaSalle St. P'ship*, 526 U.S. 434, 453 (1999) (bar

dates play an essential role in the important goal of maximizing property available to satisfy creditors).

18. The Trustee respectfully submits that any party who failed to file its claim in a timely manner should not be entitled to receive a recovery in connection therewith. Therefore, the Trustee respectfully requests that the Court enter an order disallowing and expunging the Late Filed Claim identified in **Schedule 1** to the Proposed Order. [2]

B. Unsupported Claims

19. The Unsupported Claims identified in **Schedule 2** to the Proposed Order should be disallowed and expunged in their entirety because they were filed without sufficient documentation to constitute *prima facie* evidence of the validity and amount of the claim asserted. In some cases, these claims merely list an amount, without including any invoices, invoice information, statements, agreements, or other supporting documentation providing indicia of a debt owed by the Debtors.

20. As set forth in the Declaration, the Trustee's professionals have reviewed and made reasonable efforts to research and reconcile the Unsupported Claims with Books and Records and have found no evidence of the validity or amount of the claims.

21. While Bankruptcy Rule 3001(f) provides that a proof of claim executed and filed in accordance with the rules of procedure (*i.e.*, includes the facts and documents necessary to support the claim) constitutes *prima facie* evidence of the validity and amount of the claim, this Court has recognized the position that a proof of claim lacking the supporting documentation required by Bankruptcy Rule 3001 does not receive the presumption of *prima facie* validity; rather, the claimant maintains the burden of proving its claim by a preponderance of the evidence. *See e.g., In re New*

[2] Should the Court not grant the Objection of the Late Filed Claim, the Trustee reserves and preserves all rights to object to the surviving Late Filed Claim on any grounds and file subsequent substantive or non-substantive objections based upon such grounds.

Century TRS Holdings, Inc., 495 B.R. 625, 633, (Bankr. D. Del. 2013) (citing *In re Kincaid*, 388 B.R. 610, 614 (Bankr. E.D. Pa. 2008)); Fed. R. Bankr. P. 3001(f).

22. The Unsupported Claims lack sufficient documentation and are not supported in the Books and Records. As such, the Trustee seeks to disallow and expunge the Unsupported Claims identified on **Schedule 2** to the Proposed Order in their entirety.[3]

RESPONS TO OBJECTIONS

23. Any holder of any of the Subject Claims who wants to contest this Objection must file and serve a written response to this Objection (a "Response") so that it is received no later than **4:00 p.m. (Prevailing Eastern Time) on May 20, 2026** (the "Response Deadline"). **The Proposed Order and the attached Schedules should be read carefully.**

24. Every Response should be filed with the Office of the Clerk, United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801, and served upon counsel for the Trustee so that the Response is received no later than the Response Deadline at the following address:

Halperin Battaglia Benzija, LLP
40 Wall Street, 37th Floor
New York, New York 10005
Attention: Ligee Gu, Esq.
lgu@halperinlaw.net

and-

Womble Bond Dickinson (US) LLP
1313 North Market Street, Suite 1200
Wilmington, Delaware 19801
Attention: Donald J. Detweiler, Esq.
Donald.detweiler@wbd-us.com

[3] Should the Court not grant the Objection on any of the Unsupported Claims or should any claimant provide additional supporting documentation, the Trustee reserves and preserves all rights to object to any surviving Unsupported Claim on any grounds and file subsequent substantive or non-substantive objections based upon such grounds.

-and-

Womble Bond Dickinson (US) LLP
950 Third Avenue, Suite 2400
New York, New York 10022
Attention: Edward L. Schnitzer, Esq.
edward.schnitzer@wbd-us.com

25. Content of Responses. Every Response to this Objection must 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 name of the claimant and description of the basis for the Subject Claims, as applicable;

(c) a concise statement setting forth the reasons why the relief in this Objection should not be granted, including, but not limited to, the specific factual and legal bases upon which the claimant relies in opposing this Objection;

(d) all documentation or other evidence supporting the disputed claim not previously filed with the Court or the Claims Agent, upon which the claimant relies in opposing this Objection; and

(e) the name, address, telephone number, email and fax number of the person(s) (which may be the claimant or a legal representative thereof) to whom counsel for the Trustee should serve a reply, if any, to the Response and who possesses authority to reconcile, settle or otherwise resolve the objection to the claim on behalf of the claimant.

26. If a claimant fails to file and serve a timely Response, without further notice to the claimant or a hearing, the Trustee will present to the Court an order, substantially in the form of the Proposed Order.

NOTICE

27. A copy of this Objection and all related exhibits will be served on (i) the Office of the United States Trustee for the District of Delaware; (ii) each holder of the Subject Claims; and (iii) all other parties entitled to notice in the Cases. The Trustee respectfully submits that no further notice of this Objection is required.

28. Pursuant to Bankruptcy Rule 3007, the Trustee has provided all claimants affected by this Objection with at least thirty (30) days' notice of the hearing to consider this Objection.

NO PRIOR REQUEST

29. No previous request for the relief sought herein has been made to this or any other Court.

STATEMENT OF COMPLIANCE WITH LOCAL RULE 3007-1

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

RESERVATION OF RIGHTS

31. The Trustee hereby reserves the right to object in the future to any of the claims listed in this Objection on any ground in accordance with Local Rule 3007-1, and to amend, modify, and/or supplement this Objection, including, without limitation, to object to amended or newly filed proofs of claim. Separate notice and hearing may be scheduled for any such objection.

WHEREFORE the Trustee respectfully requests entry of an order substantially in the form of the Proposed Order attached hereto as **Exhibit A** granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: April 27, 2026
Wilmington, Delaware

WOMBLE BOND DICKINSON (US) LLP

/s/ Donald J. Detweiler
Donald J. Detweiler (DE Bar No. 3087)
Womble Bond Dickinson (US) LLP
1313 North Market Street, Suite 1200
Wilmington, Delaware 19801
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-and-

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Counsel to the Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
NVN Liquidation, Inc. f/k/a NOVAN, Inc., *et al*.,[1]	Case No. 23-10937 (LSS)
Debtors.	(Jointly Administered)
	Hearing Date: May 27, 2026 at 3:00 p.m. **Obj. Deadline: May 20, 2026 at 4:00 p.m.**

NOTICE OF TRUSTEE'S EIGHTH OMNIBUS OBJECTION TO CLAIMS (NON-SUBSTANTIVE) (LATE FILED AND UNSUPPORTED CLAIMS)

PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIM. SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND BY ANY FURTHER OBJECTION THAT MAY BE FILED.

PLEASE TAKE NOTICE that, Alan D. Halperin, solely in his capacity as liquidating trustee (the "Trustee") of the NVN Liquidation, Inc. Liquidating Trust (the "Trust") as successor in interest to the remaining assets of NVN Liquidation, Inc. f/k/a Novan, Inc. and EPI Health, LLC (collectively, the "Debtors"), by and through his undersigned counsel, filed the attached *Trustee's Eighth Omnibus Objection to Claims (Non-Substantive) (Late Filed and Unsupported Claims)* (the "Eighth Omnibus Objection") with the United States Bankruptcy Court for the District of Delaware (the "Court").

PLEASE TAKE FURTHER NOTICE that responses ("Responses"), if any, to Eighth Omnibus Objection must be in writing, filed with the Court at 824 North Market Street, Wilmington, Delaware 19801, and served so that it is *actually received* by the undersigned counsel to the Trustee on or before **May 20, 2026 at 4:00 p.m. (Prevailing Eastern Time)**. Every

[1] The Debtors in these chapter 11 cases, along with the last four digits of the Debtors' federal tax identification number, are: NVN Liquidation, Inc. (f/k/a Novan, Inc.) (7682) and EPI Health, LLC (9118).

Response to the Eighth Omnibus Objection must contain, at a minimum, the following information:

1. a caption setting forth the name of the Court, the name of the Debtors, the case number, and the title of objection to which the Response is directed;

2. the name of the claimant, his/her/its claim number, and a description of the basis for the amount of the claim;

3. the specific factual basis and supporting legal argument upon which the party will rely in opposing this Eighth Omnibus Objection;

4. 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 proof of claim; and

5. the name, address, telephone number, email address and fax number of the person(s) (which may be the claimant or the claimant's legal representative) with whom counsel for the Trustee should communicate with respect to the claim or the Eighth Omnibus Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the disputed claim on behalf of the claimant.

PLEASE TAKE FURTHER NOTICE that if no Response to the Eighth Omnibus Objection is timely filed, served, and received in accordance with the above procedures, an order may be entered granting the relief requested in the Eighth Omnibus Objection without further notice or hearing. If a Response to the Eighth Omnibus Objection is timely filed, served and received in accordance with the above procedures, a hearing on the Eighth Omnibus Objection and the Response will be held before the Honorable Laurie Selber Silverstein at the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, 6th Floor, Courtroom #2, Wilmington, Delaware 19801, on **May 27, 2026 at 3:00 p.m. (Prevailing Eastern Time)** (the "Hearing"). Only a Response made in writing and timely filed and received will be considered by the Court at the Hearing.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE EIGHTH OMNIBUS OBJECTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: April 27, 2026
Wilmington, Delaware

WOMBLE BOND DICKINSON (US) LLP

/s/ Donald J. Detweiler
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Counsel to the Trustee

EXHIBIT A

Proposed Order

IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re:	Chapter 11
NVN Liquidation, Inc. f/k/a NOVAN, Inc., *et al*.,[1]	Case No. 23-10937 (LSS)
Debtors.	(Jointly Administered)
	Re: Docket No. ___

ORDER GRANTING TRUSTEE'S EIGHTH OMNIBUS OBJECTION TO CLAIMS (NON-SUBSTANTIVE)
(Late Filed and Unsupported Claims)

Upon the *Trustee's Eighth Omnibus Objection to Claims* (the "Objection") seeking entry of an order disallowing and expunging the claims (collectively, the "Subject Claims") set forth on Schedules 1 and 2 attached hereto and made a part hereof (the "Schedules"), all as more fully set forth in the Objection; and upon the *Declaration of Alan D. Halperin Pursuant to 28 U.S.C. § 1746 and Local Rule 3007-1 in Support of Trustee's Eighth Omnibus Objection to Claims (Non-Substantive)* filed contemporaneously with the Objection and in support thereof; and this Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and no other or further notice being required; and the Court having considered all responses to the Objection, if any, and all such responses having been either overruled or withdrawn; and upon all proceedings had before the Court; and the Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and

[1] The Debtors in these chapter 11 cases, along with the last four digits of the Debtors' federal tax identification number, are: NVN Liquidation, Inc. (f/k/a Novan, Inc.) (7682) and EPI Health, LLC (9118).

This Court having **FOUND AND DETERMINED THAT:**

A. The holders of the Subject Claims listed on the Schedules were properly and timely served with a copy of the Objection and all of its accompanying exhibits, schedules and notice of hearing on the Objection and response deadline.

B. Any entity known to have an interest in the Subject Claims has been afforded reasonable opportunity to respond to, or being heard regarding, the relief requested in the Objection, and

C. The relief requested in the Objection is the in the best interests of the Debtors, their estates, the Trust[2] and its beneficiaries, and other parties in interest;

And after due deliberation and sufficient cause appearing therefor,

IT IS THEREFORE ORDERED THAT:

1. The Objection is GRANTED.

2. The Late Filed Claim listed on **Schedule 1** is hereby disallowed and expunged in its entirety as reflected on **Schedule 1**.

3. The Unsupported Claims listed on **Schedule 2** are hereby disallowed and expunged in their entirety as reflected on **Schedule 2**.

4. The Claims Agent is hereby authorized and directed to disallow a expunge the Subject Claims on the Claims Register as reflected in and consistent with this Order and to make other changes to the Claims Register as necessary to effectuate the terms of this Order.

5. The Objection to each of the Subject Claims constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate Order with respect to each of the Subject Claims. Any stay of this Order pending appeal by any holder of any

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

of the Subject Claims shall apply only 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 other contested matters covered hereby.

6. Nothing in the Objection or this Order shall be construed as an allowance of any of the Subject Claims or any other claims.

7. The Trustee's right to amend, modify, or supplement the Objection, to file additional objections to the Subject Claims or any other claims (filed or not) which have or may be asserted against the Debtors, and to seek further reduction of any of the Subject Claims, are fully preserved. Additionally, should one or more of the grounds of objection stated in the Objection be dismissed, the Trustee's right to object on other stated grounds or any other grounds that the Trustee discovers during the pendency of these Cases are further preserved.

8. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, and/or enforcement of this Order.

Schedule 1 – Late Filed Claim

Schedule 1 - Late Filed Claim

Late Filed Claims to Be Disallowed	Claim Number	Filed Date	Debtor	Claim Amount(s)	Classification	Reason for Disallowance
State of Indiana, Office of Medicaid Policy and Planning	368	1/7/2025	EPI Health, LLC	$15,492.80	General Unsecured	Filed after applicable bar date.

Schedule 2 – Unsupported Claims

Schedule 2 - Unsupported Claims

Name of Claimnt	Claim No.	Debtor	Claim Amount	Classification	Reason for Disallowance
Alabama Department of Labor	336	EPI Health, LLC	$788.32	General Unsecured	Claimant does not provide any documentation to determine the validity of the claim.
New York State Departnment of Health	348	EPI Health, LLC	$51,057.87	General Unsecured	Claimant does not provide any documentation to determine the validity of the claim.

EXHIBIT B

Halperin Declaration

IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re:	Chapter 11
NVN Liquidation, Inc. f/k/a NOVAN, Inc., *et al*.,[1]	Case No. 23-10937 (LSS)
Debtors.	(Jointly Administered)

DECLARATION OF ALAN D. HALPERIN PURSUANT TO 28 U.S.C. § 1746 AND LOCAL RULE 3007-1 IN SUPPORT OF TRUSTEE'S EIGHTH OMNIBUS OBJECTION TO CLAIMS (NON-SUBSTANTIVE) (Late Filed and Unsupported Claims)

Alan D. Halperin, under penalty of perjury, hereby declares as follows:

1. I am the liquidating trustee (the "Trustee") of the NVN Liquidation, Inc. Liquidating Trust (the "Trust") as successor in interest to the remaining asset of NVN Liquidation, Inc. f/k/a Novan, Inc. and EPI Health, LLC (collectively, the "Debtors"). I submit this declaration in support of the *Trustee's Eighth Omnibus Objection to Claims (Non-Substantive)* (the "Objection"), pursuant to which I am requesting that this Court enter an order disallowing and expunging the Late Filed Claim and Unsupported Claims. Unless otherwise stated in this declaration, I have personal knowledge of the facts set forth herein.

2. Except as otherwise indicated, all facts set forth in this declaration are based upon my personal knowledge, my review (or the review of counsel, consultants and other professionals under my supervision) of business records kept by the Debtors in the ordinary course of business, the relevant proofs of claim, and/or the Claims Register maintained by the Claims Agent in the Cases. The grounds for the Objection are based on the review conducted.

[1] The Debtors in these chapter 11 cases, along with the last four digits of the Debtors' federal tax identification number, are: NVN Liquidation, Inc. (f/k/a Novan, Inc.) (7682) and EPI Health, LLC (9118).

3. I have personally reviewed the Objection and to the best of my knowledge, information and belief, the information contained on **Schedules 1 and 2** (the "Schedules") to the Proposed Order attached as **Exhibit A** to the Objection is true and correct.

4. My counsel, consultants and other professionals and/or I reviewed the Late Filed Claim identified in Schedule 1, together with the supporting documentation filed therewith, if any, and determined that the claim was filed after the applicable bar date. Therefore, the Late Filed Claim should be disallowed and expunged in its entirety.

5. My counsel, consultants and other professionals and/or I reviewed all of the Unsupported Claims identified on Schedule 2, with no supporting documentation filed therewith, and have determined that they were filed without any documentation to constitute *prima facie* evidence of the validity and amount of the claim asserted. Indeed, in most cases, these claims merely list an amount, without including information, statements, agreements, or other supporting documentation providing a debt owed by the Debtors. We have reviewed and made reasonable efforts to research and reconcile the Unsupported Claims with the Debtors' books and records and believe that such claims do not provide *prima facie* evidence of the validity and amount of these claims. Therefore, the Unsupported Claims should be disallowed and expunged in their entirety.

6. Based on the foregoing, and to the best of my knowledge, information and belief, the information contained in the Objection and the Schedules thereto is true and correct.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge and belief.

Executed on: April 27, 2026

/s/ Alan D. Halperin
Alan D. Halperin