Docket #0876 Date Filed: 05/22/2026

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

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|---|---|
| In re:<br><br>NVN Liquidation, Inc.., *et al*.,<br>f/k/a NOVAN, Inc.,[1]<br><br>Debtors. | Chapter 11<br><br>Case No. 23-10937 (LSS)<br><br>(Jointly Administered)<br><br>**Re: Docket No. 868** |

**CERTIFICATION OF COUNSEL REGARDING TRUSTEE'S SEVENTH OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE) (No Liability, Overstated, and Misclassified Claims)**

The undersigned hereby certifies as follows:

1. On April 27, 2026, Alan D. Halperin, solely in his capacity as liquidating trustee (the "**Trustee**") of the Liquidating Trust (the "**Trust**"), by and through the undersigned counsel, filed the *Trustee's Seventh Omnibus Objection to Claims (Substantive) (No Liability, Overstated, and Misclassified Claims)* [Docket No. 868] (the "**Seventh Omnibus Objection**") with the United States Bankruptcy Court for the District of Delaware (the "**Court**"). Attached to the Seventh Omnibus Objection was, among other things, a proposed form of order approving the relief requested in the Seventh Omnibus Objection (the "**Proposed Order**").

2. Pursuant to the notice appended to the Seventh Omnibus Objection, responses to the Seventh Omnibus Objection were due on or before May 20, 2026 at 4:00 p.m. (Eastern Time) (the "**Objection Deadline**"). Prior to the Objection Deadline, the Trustee received informal responses (the "**Informal Responses**") from Oregon DHS, Arizona Department of Revenue, and the Ohio Department of Taxation. The undersigned certifies that the Court's docket in these cases reflects

[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).

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that other no answer, objection, or other responsive pleading to the Seventh Omnibus Objection has been filed.

3. The Trustee has agreed to adjourn the Seventh Omnibus Objection as it relates to (i) the Arizona Department of Revenue (Proofs of Claim Nos. 1 and 2); and (ii) the Ohio Department of Taxation (Proofs of Claim Nos. 31 and 358) to June 3, 2026 or a later date to be agreed on by all parties.

4. The Trustee has agreed to remove the claim filed by Oregon DHS (Proof of Claim No. 361) from the operable schedule.

5. These revisions are reflected in the revised Proposed Order (the "**Revised Proposed Order**"). For the Court's convenience, a redline of the Revised Proposed Order compared against the Proposed Order is attached hereto as **Exhibit B**.

**WHEREFORE**, the Trustee respectfully requests that the Revised Proposed Order granting the relief requested in the Seventh Omnibus Objection, attached hereto as **Exhibit A**, be entered at the earliest convenience of the Court.

Dated: May 22, 2026
Wilmington, Delaware

**WOMBLE BOND DICKINSON (US) LLP**

*/s/ Donald J. Detweiler*
Donald J. Detweiler (DE Bar No. 3087)
1313 North Market Street, Suite 1200
Wilmington, Delaware 19801
Telephone: (302) 252-4320
Facsimile: (302) 252-4330
Email: don.detweiler@wbd-us.com

-and-

Edward L. Schnitzer (admitted *pro hac vice*)
888 Seventh Avenue, 38th Floor
New York, New York 10106
Telephone: (332) 258-8400
Facsimile: (332) 258-8949
Email: edward.schnitzer@wbd-us.com

-and-

Debra J. Cohen
Ligee Gu
**HALPERIN BATTAGLIA BENZIJA, LLP**
40 Wall Street – 37th Floor
New York, New York 10005
Telephone: (212) 765-9100
Email: dcohen@halperinlaw.net
lgu@halperinlaw.net

*Counsel to the Trustee*

# EXHIBIT A

## *Proposed* Seventh Omnibus 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. 868** |

**ORDER GRANTING TRUSTEE'S SEVENTH OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE)**
**(No Liability, Overstated, and Misclassified Claims)**

Upon the *Trustee's Seventh Omnibus Objection to Claims* (the "Objection") seeking entry of an order reclassifying, disallowing and/or expunging the claims (collectively, the "Subject Claims") set forth on **Schedules 1, 2, and 3** 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 Seventh Omnibus Objection to Claims (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

[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).

determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and

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 No Liability Claims listed on **Schedule 1** are hereby disallowed and expunged in their entirety.

3. The Overstated Claims listed on **Schedule 2** are hereby reduced as reflected on **Schedule 2**.

4. The Misclassified Claim on **Schedule 3** is hereby reclassified and modified as a general unsecured claim as reflected on **Schedule 3**.

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

5. The Claims Agent is hereby authorized and directed to reclassify, disallow and/or 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.

6. 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 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.

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

8. 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.

9. 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 — No Liability Claims

**Schedule 1 - No Liability Claims**

| Claimant | Claim No. | Debtor | Asserted Claim Amount(s) & Classification(s) | Reason for Disallowance |
|---|---|---|---|---|
| Apogee Pharmacy | 354 | Novan, Inc. | $38,971.90 General Unsecured | This claim is for pharmacy coupon reimbursement that must be processed by and through Change Healthcare Solutions, LLC ("Change"). Upon information and belief, (a) such amounts were included in the invoices that comprise Claim #272 held by Change, as assignee of Truvervis, Inc. (the "Change Claim"), and (b) any distribution on this claim should be made by Change after any distribution is made in these cases on account of the Change Claim. |
| Connecticut Department of Revenue | 350 | Novan, Inc. | (1) $5,300.00 Priority; (2) $500.00 General Unsecured | Claimant asserts an estimated withholding tax for Q2, Q3, amd Q4 of 2022 and Q1 and Q2 of 2023 with interest. According to the Books and Records, the Debtors did not have employees in Connecticut during those periods. As such, there is no liability. |
| Department of Treasury - Internal Revenue Service | 23 | EPI Health, LLC | $2,038.17 Priority | Claimant asserts a FICA withholding tax for the period 5/30/2022. Upon information and belief, all withholding taxes were paid and there is no remaining liability. |
| Franchise Tax Board | 328 | EPI Health, LLC | Unliquidated | Claimant asserts an unliquidated amounts for failure to file tax returns for years 2022 and 2023. Upon information and belief, returns have been filed and taxes were fully paid. |
| Hope Specialty Pharmacy | 356 | Novan, Inc. | $99,862.51 General Unsecured | This claim is for pharmacy coupon reimbursement that must be processed by and through Change Healthcare Solutions, LLC ("Change"). Upon information and belief, (a) such amounts were included in the invoices that comprise Claim #272 held by Change, as assignee of Truvervis, Inc. (the "Change Claim"), and (b) any distribution on this claim should be made by Change after any distribution is made in these cases on account of the Change Claim. |
| Medscript Pharmacy | 275 | Novan, Inc. | $57,992.27 General Unsecured | This claim is for pharmacy coupon reimbursement that must be processed by and through Change Healthcare Solutions, LLC ("Change"). Upon information and belief, (a) such amounts were included in the invoices that comprise Claim #272 held by Change, as assignee of Truvervis, Inc. (the "Change Claim"), and (b) any distribution on this claim should be made by Change after any distribution is made in these cases on account of the Change Claim. |

**Schedule 1 - No Liability Claims**

| Claimant | Claim No. | Debtor | Asserted Claim Amount(s) & Classification(s) | Reason for Disallowance |
|---|---|---|---|---|
| New York State Department of Labor | 355 | Novan, Inc. | $51.84 Priority | Claimant asserts a claim for unemployment insurance contributions for the period 4/2021 - 3/2022. According to the Books and Records, the Debtors did not have employees in New York during that period. As such, there is no liability. |
| New York State Department of Taxation and Finance | 367 | Novan, Inc. | $3,093.39 Administrative Priority | Claimant asserts estimated interest and penalties for withholding tax for the periods ending in 12/31/23, 3/31/24, and 6/30/24. According to the Books and Records, all withholding taxes were paid and there is no remaining liability. |
| North Carolina Department of Revenue | 44 | Novan, Inc. | (1)$2,665.47 Priority; and (2) $2,714.23 General Unsecured | Claimant asserts sales & use and withholding taxes for various periods ranging from 7/1/2021 - 3/31/2023. Upon information and belief, all of these taxes were paid and there is no remaining liability. |

# Schedule 2 — Overstated Claims

**Schedule 2 - Overstated Claims**

| Claimant | Claim No. | Debtor | Current General Unsecured Claim Amount | Modified General Unsecured Claim Amount | Reason for Modification |
|---|---|---|---|---|---|
| Ashfield Market Access, LLC | 270 | EPI Health, LLC | 304,682.30 | $90,112.92 | According to the Books and Records, the Debtors dispute all of the pre-petition invoices except for Invoice Nos. 1000856, 1000882, and 1000874 totaling $90,112.92. Additionally, Invoice #100098 for $180,000 are for fees from September - December 2023, at which during such period, the Debtors were no longer operating as they closed the sales of their product business in September 2023. |
| Change Healthcare Solutions, LLC, as assignee of Truveris, Inc. | 272 | EPI Health, LLC | $6,298,804.59 | $6,124,538.64 | This claim is for pharmacy copay reimbursements, copay managegement services, and related fees including additional fees for future services rendered in the amount of $174,265.95. This fee was not included in the Books and Records and was disputed. Claimant's counsel has no objection to the modified amount. |
| Lytho, Inc. | 352 | EPI Health, LLC | $7,900.04 | $4,473.62 | According to the Books and Records and the Debtors Schedules [Docket No. 154], there was a prepayment of $3,426.42 made to the claimant. As such, the claim should be reduced to the modified amount. |

# Schedule 3 — Misclassified Claims

**Schedule 3 - Misclassified Claim**

| | | | Asserted Claim | | Modified Claim | | |
|---|---|---|---|---|---|---|---|
| **Claimant** | **Claim Number** | **Debtor** | **Claim Amount(s)** | **Claim Classification(s)** | **Claim Amount (s)** | **Claim Classification (s)** | **Reason for Modification** |
| U.S. Dept. of Health and Human Services, Centers for Medicre and Medicaid Services, MDBG | 345 | EPI Health, LLC | (1) $89,962.15 + unliquidated amounts<br>(2) $29,231.06 + unliquidated amounts | (1) Secured<br>(2) Administrative | $89,962.15 | General Unsecured | Claim asserts secured and administrative claims for reimbursement of prescription discounts invoiced in Q2 and Q3 of 2023 as well as unliquidated amounts. Claimant does not provide documentation establishing a post-petition transaction and a benefit to the estate. It also fails to established a secured basis for the claim. As such, there is no basis for an administrative or secured claim. |

# EXHIBIT B

## Redline

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

| | |
|---|---|
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| Debtors. | (Jointly Administered) |
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**ORDER GRANTING TRUSTEE'S SEVENTH OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE)**
**(No Liability, Overstated, and Misclassified Claims)**

Upon the *Trustee's Seventh Omnibus Objection to Claims* (the "Objection") seeking entry of an order reclassifying, disallowing and/or expunging the claims (collectively, the "Subject Claims") set forth on **Schedules 1, 2, and 3** 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 Seventh Omnibus Objection to Claims (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

[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).

Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and

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.

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

8. 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 ~~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.

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| ~~Arizona Department of Revenue~~ | ~~1~~ | ~~EPI Health, LLC~~ | ~~(1) $3,842.40 Priority;~~ ~~(2) $27.49 General Unsecured~~ | ~~Claimant asserts an estimated claim due to non-filing of withholding taxes the periods 9/30/2021, 12/31/2021, and 3/31/2021. Upon information and belief, all withholding taxes were paid and there is no remaining liability.~~ |
| ~~Arizona Department of Revenue~~ | ~~2~~ | ~~Novan, Inc.~~ | ~~$500.00 Priority~~ | ~~Claimant asserts an estimated claim for non-filing of corporate tax returns for 2022. Upon information and belief, all tax returns were filed and there was no remaining liability.~~ |
| Connecticut Department of Revenue | 350 | Novan, Inc. | (1) $5,300.00 Priority;<br>(2) $500.00 General Unsecured | Claimant asserts an estimated withholding tax for Q2, Q3, amd Q4 of 2022 and Q1 and Q2 of 2023 with interest. According to the Books and Records, the Debtors did not have employees in Connecticut during those periods. As such, there is no liability. |
| Department of Treasury - Internal Revenue Service | 23 | EPI Health, LLC | $2,038.17 Priority | Claimant asserts a FICA withholding tax for the period 5/30/2022. Upon information and belief, all withholding taxes were paid and there is no remaining liability. |
| Franchise Tax Board | 328 | EPI Health, LLC | Unliquidated | Claimant asserts an unliquidated amounts for failure to file tax returns for years 2022 and 2023. Upon information and belief, returns have been filed and taxes were fully paid. |

**Schedule 1 - No Liability Claims**

| Claimant | Claim No. | Debtor | Asserted Claim Amount(s) & Classification(s) | Reason for Disallowance |
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| New York State Department of Labor | 355 | Novan, Inc. | $51.84 Priority | Claimant asserts a claim for unemployment insurance contributions for the period 4/2021 - 3/2022. According to the Books and Records, the Debtors did not have employees in New York during that period. As such, there is no liability. |
| New York State Department of Taxation and Finance | 367 | Novan, Inc. | $3,093.39 Administrative Priority | Claimant asserts estimated interest and penalties for withholding tax for the periods ending in 12/31/23, 3/31/24, and 6/30/24. According to the Books and Records, all withholding taxes were paid and there is no remaining liability. |
| North Carolina Department of Revenue | 44 | Novan, Inc. | (1)$2,665.47 Priority; and (2) $2,714.23 General Unsecured | Claimant asserts sales & use and withholding taxes for various periods ranging from 7/1/2021 - 3/31/2023. Upon information and belief, all of these taxes were paid and there is no remaining liability. |
| ~~Ohio Department of Taxation~~ | ~~31~~ | ~~EPI Health, LLC~~ | ~~(1) $1,174.39 Priority; and (2) 297.35 General Unsecured~~ | ~~Claimant asserts withholding taxes for the year 2022. Upon information and belief, all of these taxes were paid and there is no remaining liability.~~ |

**Schedule 1 - No Liability Claims**

| Claimant | Claim No. | Debtor | Asserted Claim Amount(s) & Classification(s) | Reason for Disallowance |
|---|---|---|---|---|
| ~~Ohio Department of Taxation~~ | ~~358~~ | ~~EPI Health, LLC~~ | ~~$1,122.66 Administrative Priority~~ | ~~Claimant asserts withholding taxes for the year 2023. Upon information and belief, all of these taxes were paid and there is no remaining liability.~~ |
| ~~Oregon DHS~~ | ~~361~~ | ~~EPI Health, LLC~~ | ~~$405.92 Administrative~~ | ~~Claimant asserts a claim for rebate of labeler code 71403 during the 4th quarter of 2023. Such labeler code was sold to Ligand Pharmaceuticals and that sale closed on September 27, 2023. As such, there is no liability.~~ |

**Schedule 2 - Overstated Claims**

| Claimant | Claim No. | Debtor | Current General Unsecured Claim Amount | Modified General Unsecured Claim Amount | Reason for Modification |
|---|---|---|---|---|---|
| Ashfield Market Access, LLC | 270 | EPI Health, LLC | 304,682.30 | $90,112.92 | According to the Books and Records, the Debtors dispute all of the pre-petition invoices except for Invoice Nos. 1000856, 1000882, and 1000874 totaling $90,112.92. Additionally, Invoice #100098 for $180,000 are for fees from September - December 2023, at which during such period, the Debtors were no longer operating as they closed the sales of their product business in September 2023. |
| Change Healthcare Solutions, LLC, as assignee of Truveris, Inc. | 272 | EPI Health, LLC | $6,298,804.59 | $6,124,538.64 | This claim is for pharmacy copay reimbursements, copay managegement services, and related fees including additional fees for future services rendered in the amount of $174,265.95. This fee was not included in the Books and Records and was disputed. Claimant's counsel has no objection to the modified amount. |
| Lytho, Inc. | 352 | EPI Health, LLC | $7,900.04 | $4,473.62 | According to the Books and Records and the Debtors Schedules [Docket No. 154], there was a prepayment of $3,426.42 made to the claimant. As such, the claim should be reduced to the modified amount. |

**Schedule 3 - Misclassified Claim**

| | | | Asserted Claim | | Modified Claim | | |
|---|---|---|---|---|---|---|---|
| **Claimant** | **Claim Number** | **Debtor** | **Claim Amount(s)** | **Claim Classification(s)** | **Claim Amount (s)** | **Claim Classification (s)** | **Reason for Modification** |
| U.S. Dept. of Health and Human Services, Centers for Medicre and Medicaid Services, MDBG | 345 | EPI Health, LLC | (1) $89,962.15 + unliquidated amounts<br>(2) $29,231.06 + unliquidated amounts | (1) Secured<br>(2) Administrative | $89,962.15 | General Unsecured | Claim asserts secured and administrative claims for reimbursement of prescription discounts invoiced in Q2 and Q3 of 2023 as well as unliquidated amounts. Claimant does not provide documentation establishing a post-petition transaction and a benefit to the estate. It also fails to established a secured basis for the claim. As such, there is no basis for an administrative or secured claim. |