Docket #0877 Date Filed: 05/22/2026

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: NVN Liquidation, Inc.., *et al*., f/k/a NOVAN, Inc.,[1] Debtors.	Chapter 11 Case No. 23-10937 (LSS) (Jointly Administered) **Re: Docket No. 869**

CERTIFICATION OF COUNSEL REGARDING TRUSTEE'S EIGHTH OMNIBUS OBJECTION TO CLAIMS (NON-SUBSTANTIVE) (Late Filed and Unsupported 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 Eighth Omnibus Objection to Claims (Non-Substantive) (Late Filed and Unsupported Claims)* [Docket No. 869] (the "**Eighth Omnibus Objection**") with the United States Bankruptcy Court for the District of Delaware (the "**Court**"). Attached to the Eighth Omnibus Objection was, among other things, a proposed form of order approving the relief requested in the Eighth Omnibus Objection (the "**Proposed Order**").

2. Pursuant to the notice appended to the Eighth 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**").

3. On May 19, 2026, the New York State Department of Health filed the *Declaration of Kimberly Leonard in Opposition to Trustee's Eighth Omnibus Objection to Claims (Non-*

[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).

Substantive) (Late Filed and Unsupported Claims) [Docket No. 875] (the "**NYS Objection**"). The undersigned certifies that the Court's docket in these cases reflects that other no answer, objection, or other responsive pleading to the Eighth Omnibus Objection has been filed.

4. In light of the NYS Objection, the Trustee has agreed to remove Proof of Claim No. 348 filed by NYS from the operable schedule.

5. This revision is 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 Eighth Omnibus Objection, attached hereto as **Exhibit A**, be entered at the earliest convenience of the Court.

Dated: May 22, 2026
Wilmington, Delaware

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Counsel to the Trustee

EXHIBIT A

Proposed Eighth 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. 869

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

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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 Claims

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.

EXHIBIT B

Redline

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. ~~—~~869

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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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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.

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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.~~