AMENDED AND RESTATED HEALTHCARE PROVIDER TRUST AGREEMENT DATED AS OF April 29, 2026

TABLE OF CONTENTS

AMENDED AND RESTATED HEALTHCARE PROVIDER TRUST AGREEMENT

This Amended and Restated Healthcare Provider Trust Agreement (this "**Trust Agreement**"), dated as of April 29, 2026 and effective as of the Effective Date[1], amends and restates the Hospital Provider Trust Agreement dated as of April 15, 2026 (the "Initial Trust Agreement") and is entered into pursuant to the *Thirteenth Amended Joint Chapter 11 Plan of Reorganization of Purdue Pharma L.P. and its Affiliated Debtors*, dated July 1, 2025 [D.I. 7636] (including all appendices, exhibits, schedules and supplements thereto, as the same may be altered, amended or modified from time to time in accordance with the Bankruptcy Code, the Bankruptcy Rules and the terms thereof, the "**Plan**"), filed by the Debtors[2], by and among Wilmington Trust, National Association, as Delaware trustee (the "**Delaware Trustee**"); Thomas L. Hogan as the Trustee; and the sole member of the Healthcare Provider Trust Advisory Committee identified on the signature pages hereof (the "**Healthcare Provider TAC**" and, together with the Delaware Trustee and the Trustee, the "**Parties**"); and

WHEREAS, the Debtors have reorganized under the provisions of chapter 11 of the Bankruptcy Code;

[1] All capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Plan and the Healthcare Provider TDP, as applicable.

[2] The Debtors in these cases are as follows: Purdue Pharma L.P.; Purdue Pharma Inc.; Purdue Transdermal Technologies L.P.; Purdue Pharma Manufacturing L.P.; Purdue Pharmaceuticals L.P.; Imbrium Therapeutics L.P.; Adlon Therapeutics L.P.; Greenfield BioVentures L.P.; Seven Seas Hill Corp; Ophir Green Corp.; Purdue Pharma of Puerto Rico; Purdue Products L.P.; Purdue Pharmaceutical Products L.P.; Purdue Neuroscience Company; Nayatt Cove Lifescience Inc.; Button Land L.P.; Rhodes Associates L.P.; Paul Land Inc.; Quidnick Land L.P.; Rhodes Pharmaceuticals L.P.; Rhodes Technologies; UDF LP, SVC Pharma LP; and SVC Pharma Inc; the Chapter 11 Cases of the Debtors and Debtors in Possession are jointly administered under Case No. 19-23649 (RDD) in the United States Bankruptcy Court for the Southern District of New York (the "**Bankruptcy Court**") and known as *In re Purdue Pharma L.P., et al.*, Case No. 19-23649 (SHL) (the "**Chapter 11 Cases**").

WHEREAS, on November 18, 2025, the Bankruptcy Court entered the [*Findings of Fact, Conclusions of Law, and Order Confirming the [Thirteenth] Amended Joint Chapter 11 Plan of Reorganization of Purdue Pharma L.P. and Its Affiliated Debtors* [D.I. 8263] (the "**Confirmation Order**") confirming the Plan;

WHEREAS, the Plan provides, *inter alia,* for the creation of the Healthcare Provider Trust (the "**Healthcare Provider Trust**") and the Healthcare Provider TDP (the "**Healthcare Provider TDP**");

WHEREAS, pursuant to the Plan, this Healthcare Provider Trust shall be established to (i) assume all of the Debtors' liability for the Healthcare Provider Channeled Claims, (ii) hold the MDT Healthcare Provider Claim and collect the Initial Healthcare Provider Trust Distribution, (iii) establish the Class 7 Non-Participating Claims Reserve and the Class 7 Released Claims Reserve, (iv) administer Healthcare Provider Channeled Claims, (v) hold and administer the Class 7 Non-Participating Claims Reserve on and after the Effective Date, (vi) hold the Class 7 Released Claims Reserve on and after the Effective Date, and (vii) make Distributions in accordance with the Healthcare Provider TDP;

WHEREAS, Section 4.7(b) of the Plan provides that (a) on the Effective Date, any and all liability of the Debtors for any and all Healthcare Provider Channeled Claims shall automatically, and without further act, deed or court order, be channeled to and assumed by the Master Disbursement Trust solely for the purpose of effectuating the Master TDP, and further provide that immediately thereafter, any and all Healthcare Provider Channeled Claims shall automatically and without further act, deed or court order, be channeled exclusively to and assumed by the Healthcare Provider Trust and shall be exclusively satisfied by payments from the Healthcare Provider Trust and (b) each Healthcare Provider Channeled Claim shall be asserted exclusively against the

Healthcare Provider Trust and resolved solely in accordance with the terms, provisions and procedures of the Healthcare Provider TDP;

WHEREAS, pursuant to the Plan and the Confirmation Order, the Healthcare Provider Trust shall, among other things, (i) hold, manage and invest all funds and other Assets received by the Healthcare Provider Trust from the Master Disbursement Trust for the benefit of the beneficiaries of the Healthcare Provider Trust; (ii) hold and administer the Class 7 Non-Participating Claims Reserve, (iii) hold the Class 7 Released Claims Reserve on and after the Effective Date, and (iv) administer, process, resolve and liquidate all Healthcare Provider Channeled Claims in accordance with the Healthcare Provider TDP;

WHEREAS, it is the intent of the Debtors, the Trustee and the Healthcare Provider TAC that the Healthcare Provider Trust will evaluate the Healthcare Provider Channeled Claims and be in a financial position to make Distributions to eligible Healthcare Provider Authorized Recipients in accordance with the terms of the Healthcare Provider Trust Documents;

WHEREAS, all rights of the holders of Healthcare Provider Channeled Claims arising under this Trust Agreement and the Healthcare Provider TDP shall vest upon the Effective Date, in accordance with the Plan and the Healthcare Provider Trust Documents;

WHEREAS, pursuant to the Plan, the Healthcare Provider Trust is intended to qualify as a "qualified settlement fund" (a "**QSF**") within the meaning of section 1.468B-1, et seq. of the Treasury Regulations promulgated under section 468B (the "**QSF Regulations**") of the Internal Revenue Code of 1986, as amended (the "**Tax Code**") and be treated consistently for state and local tax purposes to the extent applicable;

WHEREAS, pursuant to the Plan, the Class 7 Non-Participating Claims Reserve and the Class 7 Released Claims Reserve are each intended to qualify as a QSF within the meaning of the

QSF Regulations and be treated consistently for state and local tax purposes to the extent applicable;

WHEREAS, pursuant to the Plan, the Healthcare Provider Trust and the Plan satisfy all the prerequisites for issuance of an injunction pursuant to section 105(a) of the Bankruptcy Code with respect to any and all Healthcare Provider Channeled Claims, and such injunction has been entered in connection with the Confirmation Order; and

WHEREAS, the Parties desire to amend and restate the trust agreement for the Healthcare Provider Trust in its entirety.

NOW, THEREFORE, the Parties amend and restate the Initial Trust Agreement in its entirety and hereby agree as follows:

SECTION I

AGREEMENT OF TRUST

1.1 Creation and Name. The Parties hereto hereby continue a trust known as the "Healthcare Provider Trust," which is the Healthcare Provider Trust provided for and referred to in Section 5.7 of the Plan. The trustee of the Healthcare Provider Trust (the "**Healthcare Provider Trustee**" or "**Trustee**") may transact the business and affairs of the Healthcare Provider Trust in the name of the Healthcare Provider Trust and references herein to the Healthcare Provider Trust shall include the Trustee acting on behalf of the Healthcare Provider Trust. It is the intention of the Debtors and the Parties that the Healthcare Provider Trust constitute a statutory trust under Chapter 38 of title 12 of the Delaware Code, 12 Del. C. § 3801 *et seq*. (the "**DST Act**") and that this Trust Agreement shall constitute the governing instrument of the Healthcare Provider Trust. The Certificate of Trust filed with the Delaware Secretary of State in the form attached hereto as Exhibit 1 is hereby ratified.

1.2 Purpose.

(a) The purpose of the Healthcare Provider Trust is to expressly assume sole and exclusive responsibility and liability for the Healthcare Provider Channeled Claims channeled to the Healthcare Provider Trust in accordance with the Master TDP and the Plan, as well as to, among other things:

(i) hold the MDT Healthcare Provider Claim and collect the Initial Healthcare Provider Trust Distribution;

(ii) administer, process, resolve, and liquidate the Healthcare Provider Channeled Claims as provided in the Healthcare Provider Trust Documents;

(iii) establish the Class 7 Non-Participating Claims Reserve and the Class 7 Released Claims Reserve on the Effective Date;

(iv) hold and administer the Class 7 Non-Participating Claims Reserve on and after the Effective Date;

(v) hold the Class 7 Released Claims Reserve on and after the Effective Date;

(vi) hold, manage and invest all funds and other Healthcare Provider Trust Assets (as defined herein) received by the Healthcare Provider Trust from Debtors and the Master Disbursement Trust, in each case, for the benefit of the beneficiaries of the Healthcare Provider Trust;

(vii) qualify at all times as a QSF within the meaning of the QSF Regulations and be treated consistently for state and local tax purposes to the extent applicable;

(viii) pay qualifying attorney's fees pursuant to Section 5.9 of the Plan and/or an applicable court order;

(ix) pay assessments to the extent required by Section 5.9(d) of the Plan to fund the Common Benefit Escrow and then, upon its establishment, the Common Benefit Fund in accordance with the Plan; and

(x) otherwise comply in all respects with the Healthcare Provider Trust Documents.

(b) The Healthcare Provider Trust is to use the Healthcare Provider Trust's Assets and income to:

(i) make Distributions to the holders of Allowed Healthcare Provider Channeled Claims in accordance with the Healthcare Provider Trust Documents in such a way that such holders are treated fairly, equitably and reasonably in light of the assets available to resolve such claims;

(ii) hold and maintain reserves to pay the fees and expenses incurred with respect to administering the Healthcare Provider Trust (including the Healthcare Provider TDP) and managing the Healthcare Provider Trust Assets (together, the "**Healthcare Provider Trust Operating Expenses**") of the Healthcare Provider Trust (such reserves, the "**Healthcare Provider Trust Operating Reserve**"), which shall be (a) funded with Cash and Cash equivalents held by the Healthcare Provider Trust in accordance with the Healthcare Provider Trust Documents and (b) held by the Healthcare Provider Trust in a segregated account and administered by the Trustee;

(iii) pay the Healthcare Provider Trust Operating Expenses from the Healthcare Provider Trust Operating Reserve;

(iv) replenish periodically, until the dissolution of the Healthcare Provider Trust, the Healthcare Provider Trust Operating Reserve from Cash held or received by the Healthcare Provider Trust to the extent deemed necessary by the Trustee to satisfy and pay estimated future Healthcare Provider Trust Operating Expenses in accordance with the Healthcare Provider Trust Documents; and

(v) pay all fees and expenses incurred with respect to, among other things, making Distributions to Healthcare Provider Authorized Recipients, including attorneys' fees and costs (together with the Healthcare Provider Trust Operating Expenses, the "**Trust Expenses**"), pursuant to Section 5.9 of the Plan, as applicable.

1.3 Transfer of Assets. Pursuant to Sections 4.7(a) and 5.2(e)(i) of the Plan, the Healthcare Provider Trust has received the Initial Healthcare Provider Trust Distribution and the MDT Healthcare Provider Claim (the "**Healthcare Provider Trust Assets**") to fund the Healthcare Provider Trust.[3] The Debtors, among others, shall be authorized pursuant to the Plan to execute and deliver such documents to the Healthcare Provider Trust as the Trustee may request to effectuate the transfer and assignment of any Healthcare Provider Trust Assets to the Healthcare Provider Trust.

1.4 Acceptance of Assets and Assumption of Liabilities.

(a) In furtherance of the purposes of the Healthcare Provider Trust, the Healthcare Provider Trust hereby expressly accepts the transfer to the Healthcare Provider Trust of the

[3] In the event that any payment date is on a date that is not a Business Day, then the making of such payment may be completed on the next succeeding Business Day, but shall be deemed to have been completed as of the required date.

Healthcare Provider Trust Assets and any other transfers contemplated by the Plan and the Master TDP, in the time and manner as, and subject to the terms, contemplated in the Plan, the Master TDP and/or the Healthcare Provider Trust Documents.

(b) In furtherance of the purposes of the Healthcare Provider Trust, the Healthcare Provider Trust expressly assumes all of the Debtors' liabilities and responsibility for all Healthcare Provider Channeled Claims (except as set forth in the Plan) subject to the Healthcare Provider Trust Documents, and none of the Debtors, the Protected Parties or the Master Disbursement Trust shall have any further financial or other responsibility or liability therefor. Except as otherwise provided in the Healthcare Provider Trust Documents, the Healthcare Provider TDP, the Plan or the Master TDP, the Healthcare Provider Trust shall have all defenses, cross-claims, offsets and recoupments regarding the Healthcare Provider Channeled Claims, as well as any and all rights of indemnification, contribution, subrogation and similar rights, regarding the claims that the Debtors or the Released Parties, as applicable, have or would have had under applicable law, but solely to the extent consistent with the Plan and the Healthcare Provider Trust Documents; *provided*, that no such cross-claims, defenses, offsets, recoupments, or other rights may be asserted against any of the Debtors or any other Released Party.

(c) Notwithstanding anything to the contrary herein, no provision in this Trust Agreement or the Healthcare Provider TDP shall be construed or implemented in a manner that would cause the Healthcare Provider Trust, the Class 7 Non-Participating Claims Reserve and the Class 7 Released Claims Reserve to fail to qualify as a QSF within the meaning of the QSF Regulations.

(d) In this Trust Agreement and the Healthcare Provider TDP, the words "must," "will," and "shall" are intended to have the same mandatory force and effect, while the word "may" is intended to be permissive rather than mandatory.

(e) To the extent required by the DST Act, the beneficial owners (within the meaning of the DST Act) of the Healthcare Provider Trust (the "**Beneficial Owners**") shall be deemed to be the holders of Healthcare Provider Channeled Claims; *provided*, that (i) the holders of Healthcare Provider Channeled Claims, as such Beneficial Owners, shall have only such rights with respect to the Healthcare Provider Trust and its assets as are set forth in the Healthcare Provider TDP, and (ii) no greater or other rights, including upon dissolution, liquidation or winding up of the Healthcare Provider Trust, shall be deemed to apply to the holders of Healthcare Provider Channeled Claims in their capacity as Beneficial Owners. To the extent they have granted (or deemed to have granted a release in accordance with the Plan), the Beneficial Owners are enjoined from asserting against any Debtor or other Protected Party any Healthcare Provider Channeled Claim, and may not proceed in any manner against any Debtor or Protected Party on account of any Healthcare Provider Channeled Claim in any forum whatsoever, including any state, federal or non-U.S. court or administrative or arbitral forum, and are required to pursue Healthcare Provider Channeled Claims exclusively against the Healthcare Provider Trust, solely as and to the extent provided in the Healthcare Provider TDP.

(f) The Beneficial Owners shall be subject to the terms of this Trust Agreement, including without limitation, the terms of the Healthcare Provider TDP.

1.5 Channeling Injunction . Nothing in this Trust Agreement shall be construed in any way to limit or expand the scope, enforceability or effectiveness of (a) the channeling of Healthcare Provider Channeled Claims pursuant to the Channeling Injunction or the Releases granted, or

deemed to have been granted, by holders of Healthcare Provider Channeled Claims pursuant to the Plan or (b) the Healthcare Provider Trust's assumption of all of the Debtors' liability for Healthcare Provider Channeled Claims.

SECTION II

POWERS AND TRUST ADMINISTRATION

2.1 Powers.

(a) The Trustee is, and shall act as, a fiduciary to the Healthcare Provider Trust in accordance with the provisions of the Plan, the Confirmation Order, and the Healthcare Provider Trust Documents. The Trustee shall, at all times, administer the Healthcare Provider Trust and the Healthcare Provider Trust Assets in accordance with the purposes set forth in Section 1.2 herein. Subject to the limitations set forth in this Trust Agreement, the Trustee shall have the power to take any and all actions that, in the judgment of the Trustee, are necessary or proper to fulfill the purposes of the Healthcare Provider Trust, including, without limitation, each power expressly granted in this Section 2.1, any power reasonably incidental thereto and not inconsistent with the requirements of Section 2.2 and any trust power now or hereafter permitted under the laws of the State of Delaware. The Trustee shall use commercially reasonable efforts to ensure that the costs of administering the Healthcare Provider Trust are reasonable in all respects, but the Trustee shall not be bound by any annual or cumulative "caps" on such expenditures.

(b) Except as required by applicable law or otherwise specified herein or in the Plan or the Confirmation Order, the Trustee need not obtain the order or approval of any court in the exercise of any power or discretion conferred hereunder.

(c) Without limiting the generality of Section 2.1(a) above, and except as limited herein or by the Plan, the Trustee shall have the power to:

(i) receive and hold the Healthcare Provider Trust Assets and exercise all rights with respect thereto, including the right to vote, hold and sell any securities that are included in the Healthcare Provider Trust Assets or that may come into possession or ownership of the Healthcare Provider Trust;

(ii) invest the monies held from time to time by the Healthcare Provider Trust, and/or contract with any other qualified institution, to hold and invest the Healthcare Provider Trust's funds;

(iii) hold and administer the Class 7 Non-Participating Claims Reserve on and after the Effective Date;

(iv) hold the Class 7 Released Claims Reserve on and after the Effective Date;

(v) enter into leasing and financing agreements with third parties, to the extent such agreements are reasonably necessary, to permit the Healthcare Provider Trust to operate;

(vi) pay liabilities and expenses of the Healthcare Provider Trust, including any indemnification obligations of the Plan or Healthcare Provider Trust;

(vii) establish such funds, reserves and accounts within the Healthcare Provider Trust estate as required by the Plan or this Trust Agreement or as the Trustee deems useful in carrying out the purposes of the Healthcare Provider Trust, subject to the limitations set forth in Sections 2.4 and 3.1(a) below;

(viii) initiate, prosecute, defend and resolve all legal actions and other proceedings related to any Healthcare Provider Trust Assets, liability or responsibility of the Healthcare Provider Trust; *provided*, that such legal actions and other proceedings shall be limited solely to those required for

purposes of reconciling, administering or defending against the Healthcare Provider Channeled Claims channeled to the Healthcare Provider Trust and for enforcing the rights of the Healthcare Provider Trust provided for under the Plan and Healthcare Provider TDP;

(ix) establish, supervise and administer the Healthcare Provider Trust in accordance with this Trust Agreement and the Healthcare Provider TDP and the terms thereof;

(x) appoint such officers, hire such employees and engage such legal, financial, accounting, investment, auditing, forecasting and other consultants, advisors and agents as the business of the Healthcare Provider Trust requires and delegate to such persons such powers and authorities as the fiduciary duties of the Trustee permit and as the Trustee, in its discretion, deems advisable or necessary in order to carry out the terms of the Healthcare Provider Trust, including without limitation Legier and any third-party claims or noticing agent deemed necessary or convenient by the Trustee;

(xi) pay reasonable compensation to those employees, legal, financial, accounting, investment, auditing, forecasting and other consultants, advisors, and agents employed by the Trustee after the Effective Date (including those engaged by the Healthcare Provider Trust in connection with its ADR, (as defined herein) activities);

(xii) as provided herein, (A) compensate the Trustee, the Delaware Trustee, Legier and the Healthcare Provider TAC, and the employees, legal, financial, accounting, investment, auditing, forecasting and other

consultants, advisors and agents of each of them, and (B) reimburse the Trustee, the Delaware Trustee, Legier and the Healthcare Provider TAC for all reasonable out-of-pocket costs and expenses incurred by such persons in connection with the performance of their duties hereunder;

(xiii) pay the attorneys' fees and costs of the Ad Hoc Group of Hospitals from the Distributions received by the Healthcare Provider Trust in accordance with Section 5.9(e) of the Plan. Such fees shall be paid at the rate of 20% of each distribution received by the Healthcare Provider Trust from the Master Disbursement Trust. Costs shall be submitted to the Trustee separately and paid separately, over and above such 20%; *provided*, however, that the foregoing limits on attorneys' fees do not apply to the approximately $174 million expected to be received in respect of the Hospital Shareholder Direct Claim Settlement. Any other or additional treatment of fees and costs shall be upon terms reasonably acceptable to the Ad Hoc Group of Hospitals on the one hand and the Trustee on the other;

(xiv) execute and deliver such instruments as the Trustee deems proper in administering the Healthcare Provider Trust;

(xv) enter into such other arrangements with third parties as the Trustee deems useful in carrying out the purposes of the Healthcare Provider Trust; *provided*, that such arrangements do not conflict with any other provision of this Trust Agreement;

(xvi) in accordance with Section 4.6 herein, defend, indemnify and hold harmless (and purchase insurance indemnifying) (a) the Trustee, (b) the Delaware

Trustee, (c) the Healthcare Provider TAC, (d) Legier and (e) the officers, employees, consultants (including Legier), advisors and agents of each of the Healthcare Provider Trust, the Trustee, the Delaware Trustee and the Healthcare Provider TAC, (each of those in (e) herein, the "**Additional Indemnitees**"), to the maximum extent that a statutory trust organized under the laws of the State of Delaware is from time to time entitled to defend, indemnify, hold harmless, and/or insure its directors, trustees, officers, employees, consultants, advisors, agents and representatives. No party shall be indemnified in any way for any liability, expense, claim, damage, or loss for which he or she is liable under Section 4.6 herein;

(xvii) consult with the Healthcare Provider TAC at such times and with respect to such issues relating to the purpose, conduct, and affairs of the Healthcare Provider Trust as the Trustee considers desirable;

(xviii) make, pursue (by litigation or otherwise), collect, compromise, settle, or otherwise resolve in the name of the Healthcare Provider Trust, any claim, right, action, or cause of action included in the Healthcare Provider Trust Assets or which may otherwise hereafter accrue in favor of the Healthcare Provider Trust, including, but not limited to, insurance recoveries, before any court of competent jurisdiction; and

(xix) exercise any and all other rights, and take any and all other actions as are permitted, of the Trustee in accordance with the terms of this Trust Agreement and the Plan.

(d) The Trustee shall not have the power to guarantee any debt of other persons.

(e) The Trustee agrees to take the actions of the Healthcare Provider Trust required hereunder.

(f) The Trustee shall give the Healthcare Provider TAC prompt notice of any act performed or taken pursuant to Sections 2.1(c)(i) or 2.1(c)(vi) herein, and any act proposed to be performed or taken pursuant to Section 2.2(k) herein.

2.2 General Administration.

(a) The Trustee shall act in accordance with the Healthcare Provider Trust Documents. In the event of a conflict between the terms or provisions of (i) the Plan, (ii) the Confirmation Order and (iii) the Healthcare Provider Trust Documents, the terms or provisions of the Confirmation Order shall control over the Plan and the Healthcare Provider Trust Documents and the terms of the Plan shall control over the Healthcare Provider Trust Documents. In the event of a conflict between the terms or provisions of this Trust Agreement and the Healthcare Provider TDP, the terms or provisions of the Healthcare Provider TDP shall control. For the avoidance of doubt, this Trust Agreement shall be construed and implemented in accordance with the Plan, regardless of whether any provision herein explicitly references the Plan, and shall not be applied to limit any rights or benefits that accrue to the Healthcare Provider Trust, PRA L.P., or any Payment Party under the terms of Exhibit Z.

(b) The Trustee shall be the "administrator" of the Healthcare Provider Trust within the meaning of section 1.468B-2(k)(3) of the Treasury Regulations and shall (i) timely file such income tax and other returns and statements required to be filed and shall timely pay, out of the Healthcare Provider Trust Operating Reserve, all taxes required to be paid by the Healthcare Provider Trust, (ii) comply with all applicable reporting and withholding obligations, including any reports determined to be necessary by the Trustee under the Corporate Transparency Act, H.R.

2513, 116th Cong. (2019), (iii) satisfy all requirements necessary to qualify and maintain qualification of the Healthcare Provider Trust as a QSF within the meaning of the QSF Regulations and (iv) take no action that could cause the Healthcare Provider Trust to fail to qualify as a QSF within the meaning of the QSF Regulations. Even if permitted by the QSF Regulations, no election shall be filed by or on behalf of the Healthcare Provider Trust for the Healthcare Provider Trust to be treated as a grantor trust for federal income tax purposes. For the avoidance of doubt, the tax return filing, tax payment, and tax reporting obligations set forth in this Section 2.2(b) do not apply to any Grantor Trust Account (as defined in Exhibit Z to the Master Shareholder Settlement Agreement) held by or established within the Healthcare Provider Trust for which PRA L.P. or the applicable Payment Party has made and maintains a valid grantor trust election under Treasury Regulation Section 1.468B-1(k). Such obligations with respect to each such Grantor Trust Account are governed by Section 2.2(c) or Section 2.2(d), as applicable, of this Agreement and Exhibit Z to the Master Shareholder Settlement Agreement.

The Class 7 Non-Participating Claims Reserve and the Class 7 Released Claims Reserve (collectively, the "**Class 7 Grantor Trust Reserves**") are each intended to be treated and shall be reported as a QSF. The Master Shareholder Settlement Agreement provides that PRA L.P. shall timely elect, pursuant to Treasury Regulations Section 1.468B-1(k) (and any applicable state and local income tax purposes), to treat each Class 7 Grantor Trust Reserve as a "grantor trust," all of which is owned, for federal and applicable state and local income tax purposes only, by PRA L.P., and that PRA L.P. shall maintain such elections and shall not revoke any of such elections without the prior written consent of the Trustee, and any other consent required pursuant to Exhibit Z to the Master Shareholder Settlement Agreement (the "**Reserve Tax Treatment**"). The Master Shareholder Settlement Agreement provides that PRA L.P. shall take into account all items of

income, gain, loss, deduction and credit (including capital gains and losses) recognized by or otherwise attributable to each of the Class 7 Grantor Trust Reserves for U.S. federal (and any applicable state or local) income tax purposes on its tax returns. The Trustee shall be the "administrator" of each of the Class 7 Grantor Trust Reserves, within the meaning of Treasury Regulations Section 1.468B-2(k)(3)(ii) and for purposes of Treasury Regulations Section 1.468B-1(k)(3)(iv), and shall (i) cooperate with PRA L.P. as reasonably necessary for PRA L.P. filing of a timely election, pursuant to Treasury Regulations Section 1.468B-1(k) (and any applicable state and local income tax purposes), to treat each of the Class 7 Grantor Trust Reserves in accordance with the Reserve Tax Treatment, (ii) comply with all applicable tax reporting and withholding obligations, which are limited to (A) providing the taxpayer identification number of PRA L.P. to all payors to each Class 7 Grantor Trust Reserve pursuant to Treasury Regulations Section 1.671-4(b)(2)(i)(A) for withholding or information reporting purposes, and (B) furnishing PRA L.P. with statements described in Treasury Regulations Section 1.671-4(b)(2)(ii)(A) with respect to each of its Class 7 Grantor Trust Reserves by July 31st after the end of each applicable tax year (provided that PRA L.P. shall provide, and the Trustee shall be permitted to use, a template of such statement which PRA L.P. shall be permitted to produce using the applicable bank statements that the Trustee has forwarded), (iii) satisfy all requirements necessary to qualify and maintain qualification of each of the Class 7 Grantor Trust Reserves as a QSF, (iv) take no action that could cause either of the Class 7 Grantor Trust Reserves to fail to qualify as a QSF and (v) not file any tax returns inconsistent with, or take any position inconsistent with, the Reserve Tax Treatment (whether in any audit, tax return or otherwise), unless required to do so pursuant to a change in law following the date of the Master Shareholder Settlement Agreement or a "determination" as defined in Code Section 1313(a). Any transfer from the Class 7 Non-Participating Claims Reserve to the Class 7

Released Claims Reserve pursuant to Section 5.01(b) and/or Exhibit N of the Master Shareholder Settlement Agreement shall be made without any reduction for payment of withholding tax, except (A) to the extent required by a change in law following the date of the Master Shareholder Settlement Agreement, (B) to the extent of a "determination" as defined in Code Section 1313(a) that the Class 7 Released Claims Reserve is not treated as a grantor trust all of which is owned, for U.S. federal and applicable state and local income tax purposes only, by PRA L.P., or (C) in accordance with Section 4.06(b) of Exhibit Z to the Master Shareholder Settlement Agreement. Any payment of Litigation Costs (as defined in the Master Shareholder Settlement Agreement) to PRA L.P. from the Class 7 Released Claims Reserve, pursuant to Section 5.01(c) and/or Exhibit N of the Master Shareholder Settlement Agreement, shall be made without any reduction for payment of withholding tax, except (A) to the extent required by a change in law following the date of the Master Shareholder Settlement Agreement, or (B) to the extent of a "determination" as defined in Code Section 1313(a) that the Class 7 Released Claims Reserve is not treated as a grantor trust all of which is owned, for U.S. federal and applicable state and local income tax purposes only, by PRA L.P**.** Except with respect to the Healthcare Provider Trust's obligations pursuant to this Section 2.2(c), the Healthcare Provider Trust's obligations with respect to tax information and cooperation requirements regarding each Class 7 Grantor Trust Reserve shall be as set forth in Section 3.01(d) of Exhibit Z to the Master Shareholder Settlement Agreement. Neither the Healthcare Provider Trust, its Class 7 Non-Participating Claims Reserve, nor its Class 7 Released Claims Reserve shall be required to file Form 1041 or any other type of return with the Internal Revenue Service with respect to any such reserve.

(c) Opt-Out Escrow Accounts and Direct Settlement Amount Escrows

(i) The Trustee shall treat each Opt-Out Escrow Account as a QSF for all applicable U.S. federal, state and local income tax purposes and shall not file any tax return, or take any position (whether in any audit, tax return or otherwise), inconsistent with such treatment, unless required to do so by a change in law following the date of the Master Shareholder Settlement Agreement or a "determination" as defined in Section 1313(a) of the Tax Code. For the avoidance of doubt, nothing in this Section 2.2(d)(i) shall prevent PRA L.P. or the applicable Payment Party from filing, maintaining and reporting in a manner consistent with the grantor trust election described in Section 2.2(d)(ii).

(ii) The Trustee shall treat PRA L.P. or the applicable Payment Party as the sole "transferor," within the meaning of Treasury Regulations Section 1.468B-1(d)(1), of each Opt-Out Escrow Account. The Healthcare Provider Trust acknowledges that PRA L.P. or the applicable Payment Party has agreed to timely elect, pursuant to Treasury Regulations Section 1.468B-1(k) (and any applicable state and local income tax provisions), to treat each such account as a "grantor trust" all of which is owned, for U.S. federal and applicable state and local income tax purposes only, by PRA L.P. or the applicable Payment Party. PRA L.P. or the applicable Payment Party shall maintain each such election in effect and shall not revoke any such election without the prior written consent of the Trustee, and any other consent required pursuant to Exhibit Z to the Master Shareholder Settlement Agreement.

(iii) With respect to any Opt-Out Escrow Account held by or established within the Healthcare Provider Trust for which a Payment Party that is not a United States person (as defined in Section 7701(a)(30) of the Code) is treated as the grantor, the applicable Payment Party has agreed to prepare (or cause to be prepared), in accordance with Treasury Regulations Section 1.671-4(a), a Grantor Statement (as defined in Exhibit Z to the Master Shareholder Settlement Agreement). Notwithstanding the foregoing, or anything to the contrary herein or otherwise, with respect to any Opt-Out Escrow Account held by or established within the Healthcare Provider Trust, the Healthcare Provider Trust's tax information and cooperation obligations shall be as set forth in Section 3.01(d) of Exhibit Z to the Master Shareholder Settlement Agreement.

(iv) The Healthcare Provider Trust shall cause the terms of each Grantor Trust Escrow Account to provide for the payment of Grantor Trust Escrow Account Tax Distributions to each Tax Distribution Eligible Payment Party, in accordance with Section 3.02(b) of Exhibit Z.

(d) If the Healthcare Provider Trust receives a Release Notice (as defined in Exhibit Z to the Master Shareholder Settlement Agreement) with respect to any Grantor Trust Account held by or established within the Healthcare Provider Trust, the Healthcare Provider Trust shall comply with the terms of Section 4.11 of Exhibit Z to the Master Shareholder Settlement Agreement with respect thereto.

(e) The Trustee shall be responsible for all of the Healthcare Provider Trust's tax matters, including, without limitation, tax audits, claims, defenses and proceedings. The Trustee

may request an expedited determination under section 505(b) of the Bankruptcy Code for all tax returns filed by or on behalf of the Healthcare Provider Trust for all taxable periods through the dissolution of the Healthcare Provider Trust. The Trustee shall also (i) file (or cause to be filed) (x) any other statement, return or disclosure relating to the Healthcare Provider Trust that is required by any governmental unit and (y) any statement, return or disclosure relating to each of the Class 7 Grantor Trust Reserves that is required by any governmental unit to be filed by the Trustee and (ii) be responsible for payment, out of the Healthcare Provider Trust Assets, of any taxes imposed on the Healthcare Provider Trust or its assets.

(f) The Trustee may withhold and pay to the appropriate tax authority all amounts required to be withheld pursuant to the Tax Code or any provision of any foreign, state or local tax law with respect to any payment or Distribution to the holders of Allowed Healthcare Provider Channeled Claims. All such amounts withheld and paid to the appropriate tax authority shall be treated as amounts distributed to such holders of Allowed Healthcare Provider Channeled Claims for all purposes of this Trust Agreement. The Trustee shall be authorized to collect such tax information from the holders of Allowed Healthcare Provider Channeled Claims (including tax identification numbers) as in its sole discretion the Trustee deems necessary to effectuate the Healthcare Provider Trust Documents. In order to receive Distributions, all holders of Allowed Healthcare Provider Channeled Claims shall be required to provide tax information to the Trustee to the extent the Trustee deems appropriate in the manner and in accordance with the procedures from time to time established by the Trustee for these purposes. The Trustee may refuse to make a Distribution to a holder of an Allowed Healthcare Provider Channeled Claim that fails to furnish such information in a timely fashion, and until such information is delivered may treat such holder's Allowed Healthcare Provider Channeled Claims as disputed; provided, however, that, upon the

delivery of such information by an otherwise eligible holder of an Allowed Healthcare Provider Channeled Claim, the Trustee shall make such Distribution to which such holder is entitled, without additional interest occasioned by such holder's delay in providing tax information. Notwithstanding the foregoing, if a holder of an Allowed Healthcare Provider Channeled Claim fails to furnish any tax information reasonably requested by the Trustee before the date that is three hundred sixty-five (365) calendar days after the request is made, the amount of such Distribution shall irrevocably revert to the Healthcare Provider Trust, and any Healthcare Provider Channeled Claim with respect to such Distribution shall be discharged and forever barred from assertion against the Debtors, the Healthcare Provider Trustee, the Healthcare Provider Trust or its property. Notwithstanding anything in this Section 2.2(g), regardless of the discharge of any Healthcare Provider Channeled Claim, the efficacy, enforceability, scope and terms of the Releases granted or deemed to have been granted by the applicable Healthcare Provider Channeled Claimant pursuant to the Plan shall be unaffected and shall remain in full force and effect.

(g) The Healthcare Provider Trust may (i) monitor the use of funds received by eligible Healthcare Provider Authorized Recipients of Distributions in accordance with the Healthcare Provider Authorized Purposes, and (ii) prepare and deliver for publication annual reports (each, an "**Annual Report**") describing the disbursement of Distributions from the Healthcare Provider Trust, in each case, to the extent deemed necessary and appropriate by the Trustee.

(h) If the Trustee deems it necessary and appropriate, s/he shall cause to be prepared as soon as practicable prior to the commencement of each fiscal year a budget and cash flow projections covering such fiscal year. The Trustee shall provide a copy of any such budget and cash flow projections to the Healthcare Provider TAC.

(i) The Trustee shall consult with the Healthcare Provider TAC on (i) the general implementation and administration of the Healthcare Provider Trust; (ii) the general implementation and administration of the Healthcare Provider TDP; and (iii) such other matters as may be required under this Trust Agreement or the Healthcare Provider TDP.

(j) The Trustee shall be required to obtain the consent of the Healthcare Provider TAC pursuant to the consent process set forth in Section 6.1(b) herein, in addition to any other instances elsewhere enumerated, in order:

(i) to determine, establish or change any aspect of the Healthcare Provider TDP (*provided*, that, no determination, establishment, or change to any aspect of the Healthcare Provider TDP may be inconsistent with the terms of the Plan or the Confirmation Order);

(ii) to establish and/or to change the Distribution Form to be provided to Holders of Healthcare Provider Channeled Claims under the Healthcare Provider TDP;

(iii) to terminate the Healthcare Provider Trust pursuant to Section 6.3 herein;

(iv) to change the compensation of the members of the Healthcare Provider TAC, the Delaware Trustee or the Trustee, other than to reflect cost-of-living increases or to reflect changes approved by the Bankruptcy Court as otherwise provided herein; *provided*, that any change to the compensation of the Delaware Trustee shall also require the consent of the Delaware Trustee;

(v) to take actions to minimize any tax on the Healthcare Provider Trust Assets; *provided*, that no such action may be taken if it prevents the Healthcare

Provider Trust from qualifying as a QSF within the meaning of the QSF Regulations or either Class 7 Grantor Trust Reserve from qualifying for the Reserve Tax Treatment; *provided*, *further* that, even if permitted by the QSF Regulations, no election shall be filed by or on behalf of the Healthcare Provider Trust for the Healthcare Provider Trust to be treated as a grantor trust for federal income tax purposes;

(vi) to amend any provision of this Trust Agreement or the Healthcare Provider TDP in accordance with the terms thereof; *provided*, that no such amendment shall (A) be in contravention of the Plan or the Confirmation Order, (B) cause the Healthcare Provider Trust to fail to qualify as a QSF within the meaning of the QSF Regulations, or (C) cause either Class 7 Grantor Trust Reserve to fail to qualify for the Reserve Tax Treatment;

(vii) to acquire an interest in, or to merge any claims resolution organization formed by the Healthcare Provider Trust with, another claims resolution organization that is not specifically created by the Healthcare Provider Trust Documents, or to contract with another claims resolution organization or other entity that is not specifically identified by the Healthcare Provider Trust Documents, or permit any other party to join in any claims resolution organization that is formed by the Healthcare Provider Trust pursuant to this Trust Agreement or the Healthcare Provider TDP; *provided*, that such acquisition, merger, contract or joinder shall not (A) subject NewCo and any successors in interest thereto, or the Released Parties to any risk of having any Healthcare Provider Channeled Claim asserted against it or

them, (B) otherwise jeopardize the validity or enforceability of any injunction or release issued, granted, or deemed to have been granted in connection with the Plan, (C) permit the surviving organization to make decisions about the allowability and value of claims that are not in accordance with the Healthcare Provider TDP, (D) affect the efficacy, enforceability, scope or terms of the Releases granted or deemed to have been granted by holders of Healthcare Provider Channeled Claims pursuant to the Plan or (E) cause the Healthcare Provider Trust to fail to qualify as a QSF within the meaning of the QSF Regulations or cause either Class 7 Grantor Trust Reserve to fail to qualify for the Reserve Tax Treatment; *provided*, *further* that the terms of such merger will require the surviving organization to make decisions about the evaluation of Healthcare Provider Channeled Claims in accordance with the Healthcare Provider TDP;

(viii) sell, transfer or exchange any or all of the Healthcare Provider Trust Assets at such prices and upon such terms as the Trustee may consider proper, consistent with the other terms of this Trust Agreement; or

(ix) delegate any or all of the authority herein conferred with respect to the investment of all or any portion of the Healthcare Provider Trust Assets to any one or more reputable individuals or recognized institutional investment advisors or investment managers without liability for any action taken or omission made because of any such delegation, except as provided in Section 4.4 herein.

(k) The Trustee shall meet with the Healthcare Provider TAC as often as necessary and in any event no less often than annually. The Trustee shall meet in the interim with the Healthcare Provider TAC when so requested by either. Meetings may be held in person, by telephone conference call or by a combination of the two.

(l) The Trustee, upon notice from the Healthcare Provider TAC, if practicable in view of pending business, shall at its next meeting with the Healthcare Provider TAC consider issues submitted by the Healthcare Provider TAC for consideration by the Healthcare Provider Trust. The Trustee shall keep the Healthcare Provider TAC reasonably informed regarding all aspects of the administration of the Healthcare Provider Trust.

(m) The Healthcare Provider Trust shall comply with its expense reimbursement, deposit account control agreement, and funding obligations with respect to any Grantor Trust Account (as defined in Exhibit Z to the Master Shareholder Settlement Agreement) held by or established within the Healthcare Provider Trust in accordance with the applicable provisions of Exhibit Z to the Master Shareholder Settlement Agreement, including without limitation Sections 4.04 and 4.05 thereof, and any unresolved dispute regarding such obligations may be submitted to "fast-track" arbitration pursuant to Section 11.13 of the Master Shareholder Settlement Agreement. The Healthcare Provider Trust shall cooperate with PRA L.P. and/or any Payment Party in connection with Responsive Measures, Tax Deposits and Alternative Arrangements (each as defined in Exhibit Z to the Master Shareholder Settlement Agreement) in accordance with Sections 4.06, 4.07, and 4.08 of Exhibit Z to the Master Shareholder Settlement Agreement.

2.3 Claims Administration. The Trustee shall implement the Healthcare Provider TDP reasonably promptly.

2.4 Claims Reserves.

On the Effective Date, (i) the Trustee shall establish the Class 7 Non-Participating Claims Reserve which shall be held and administered by the Trustee and (ii) the Trustee shall establish the Class 7 Released Claims Reserve which shall be held and maintained by the Trustee with the Master Disbursement Trust serving as the administrative agent with respect thereto. The Class 7 Non-Participating Claims Reserve will be funded on the Effective Date, and from time to time after the Effective Date, by the PRA Estate Distributions to which the Holders of the Non-Participating Channeled Claims in Class 7 would be entitled should their Claims be Allowed Claims pursuant to the Healthcare Provider TDP. From time to time after the Effective Date, the Trustee will transfer amounts from the Class 7 Non-Participating Claims Reserve directly to the Class 7 Released Claims Reserve in accordance with Section 7.8(b) of the Plan. The Trustee shall exercise rights over any proposed use of funds in the Class 7 Released Claims Reserve held in the Healthcare Provider Trust to the extent set forth in Exhibit N and Exhibit Z to the Master Shareholder Settlement Agreement.

2.5 Tax Contests and Tax Litigation.

(a) If any Governmental Authority notifies the Healthcare Provider Trust in writing that it challenges the Intended Tax Treatment, Responsive Measures, or Alternative Arrangements (each as defined in Exhibit Z to the Master Shareholder Settlement Agreement) with respect to any Grantor Trust Account (as defined in Exhibit Z to the Master Shareholder Settlement Agreement) held by or established within the Healthcare Provider Trust, including by way of a demand, claim, proposed adjustment, assessment, audit, examination, or other proceeding (a "Tax Contest"), the Healthcare Provider Trust shall timely provide the Sackler Parties'

Representative with written notice of such Tax Contest (a "Tax Contest Notice"); provided that failure to deliver a Tax Contest Notice shall not limit any indemnification obligation of PRA L.P. or any Payment Party pursuant to Exhibit Z, except to the extent such party is materially prejudiced by such failure.

(b) Subject to subsection (c) below, the Healthcare Provider Trust shall have sole discretion to determine whether to defend any Tax Contest or pursue any related tax litigation ("Tax Litigation," as defined in Exhibit Z to the Master Shareholder Settlement Agreement) and shall communicate that decision to the Sackler Parties' Representative in writing within twenty (20) calendar days of receipt of the applicable Tax Contest Notice. If such Tax Contest or Tax Litigation could reasonably be expected to result in a payment, reimbursement or indemnification obligation of PRA L.P. or any Payment Party pursuant to Exhibit Z, the Healthcare Provider Trust (A) shall not settle or compromise such Tax Contest or Tax Litigation without the prior written consent of the Sackler Parties' Representative (not to be unreasonably withheld, conditioned, or delayed); (B) shall seek to resolve the Tax Contest or Tax Litigation in good faith and consider in good faith any comments of the Sackler Parties' Representative in connection with the settlement or compromise of such Tax Contest or Tax Litigation; and (C) shall keep the Sackler Parties' Representative reasonably informed of any material developments.

(c) If the Healthcare Provider Trust elects not to defend any Tax Contest or pursue any Tax Litigation, the Sackler Parties' Representative and the applicable Payment Parties may assume and control the conduct and resolution of such Tax

Contest or Tax Litigation (at their own cost and expense), and the Healthcare Provider Trust shall cooperate reasonably in connection therewith (at the cost and expense of the party requesting such cooperation); provided that the Sackler Parties' Representative and the applicable Payment Parties shall: (A) deliver written notice of such assumption to the Healthcare Provider Trust, which notice shall include an acknowledgment of their indemnification obligations pursuant to Exhibit Z; (B) not settle or compromise such Tax Contest or Tax Litigation without the prior written consent of the Healthcare Provider Trust (not to be unreasonably withheld, conditioned, or delayed); (C) seek to resolve the Tax Contest or Tax Litigation in good faith and consider in good faith any comments of the Healthcare Provider Trust in connection with the settlement or compromise of such Tax Contest or Tax Litigation; and (D) keep the Healthcare Provider Trust reasonably informed of any material developments.

(d) Notwithstanding anything to the contrary herein or in Exhibit Z to the Master Shareholder Settlement Agreement, if funds are not released from the Administrative Expense Account (as defined in Exhibit Z to the Master Shareholder Settlement Agreement) to the Healthcare Provider Trust promptly in accordance with the terms of Exhibit Z, the Healthcare Provider Trust shall be entitled, by written notice to the Sackler Parties' Representative, to suspend any and all cooperation and reporting obligations set forth in this Trust Agreement and in Exhibit Z until such failure is cured by the applicable Indemnifying Party (as defined in Exhibit Z to the Master Shareholder Settlement Agreement), without any liability to any Sackler Party as a result thereof.

SECTION III

ACCOUNTS, INVESTMENTS AND PAYMENTS

3.1 Accounts.

(a) The Trustee may, from time to time, create such accounts and reserves within the Healthcare Provider Trust estate as he or she deems necessary, prudent or useful in order to provide for the payment of expenses and making Distributions to eligible Healthcare Provider Authorized Recipients and may, with respect to any such account or reserve, restrict the use of monies therein, and the earnings or accretions thereto (the "**Trust Subaccounts**"). Any such Trust Subaccounts established by the Trustee shall be held as Healthcare Provider Trust Assets and are not intended to be subject to separate entity tax treatment as a "disputed ownership fund" within the meaning of the Treasury Regulations promulgated under the Tax Code, or otherwise. For the avoidance of doubt, the Class 7 Grantor Trust Reserves shall not constitute Trust Subaccounts.

(b) The Trustee shall include a reasonably detailed description of the creation of any account or reserve in accordance with this Section 3.1 and, with respect to any such account, the transfers made to such account, the proceeds of or earnings on the assets held in each such account and the payments from each such account in the reports to be provided to any third parties, pursuant to Section 2.2 above.

3.2 Investments.

(a) Though not anticipated, any investment of monies held in the Healthcare Provider Trust shall be administered by the Trustee in a manner consistent with the standards set forth in the Uniform Prudent Investor Act. For the avoidance of doubt, the Delaware Trustee shall have no responsibility or liability for the investment of monies held in the Healthcare Provider Trust. The

parties acknowledge that the Delaware Trustee is not providing investment supervision, recommendations or advice.

(b) Without limiting the terms of Section 3.2(a), in accordance with Section 3.03(a) of Exhibit Z, the Trustee acknowledges and agrees that investments in the Class 7 Non-Participating Claims Reserve, the Class 7 Released Claims Reserve, and any Opt-Out Escrow Account (as defined in Exhibit Z to the Master Shareholder Settlement Agreement) shall be limited to debt obligations that are expected to qualify for the portfolio interest exemption (determined without regard to any condition for such exemption that depends on the tax characteristics of the recipient, a recipient's residency for tax purposes or its relationship to the payor) under the Code and Treasury Regulations or, in the discretion of the Trust, short-term interest, bank deposit interest, open-ended money-market or treasury funds consistent with Debtors' historical cash management practices (as described more fully in Dkt No. 480), or other obligations qualifying for another exemption from US federal withholding tax.

3.3 Source of Payments.

(a) All Healthcare Provider Trust expenses, payments, distributions and all liabilities with respect to Healthcare Provider Channeled Claims shall be payable and made solely by the Healthcare Provider Trustee out of the Healthcare Provider Trust Assets. The Delaware Trustee shall not be liable for the payment of any Healthcare Provider Trust Expense or any other liability of the Healthcare Provider Trust. None of the Trustee, the Healthcare Provider TAC, nor any of their respective officers, employees, consultants, advisors and agents, nor the Debtors, nor any other Protected Party, shall be liable for the payment of any Healthcare Provider Trust Expense or any other liability of the Healthcare Provider Trust, except to the extent explicitly provided for in

(i) the Plan or (ii) solely with respect to the Trustee, the Healthcare Provider TAC and any of their officers, employees, consultants, advisors and agents.

(b) The Trustee shall include in any Annual Report a reasonably detailed description of any payments made in accordance with this Section 3.3.

(c) The Trustee, with the consent of the Healthcare Provider TAC, shall establish and implement billing guidelines applicable to the Trustee and the Healthcare Provider TAC, as well as their respective professionals who seek compensation from the Healthcare Provider Trust.

SECTION IV

TRUSTEE; DELAWARE TRUSTEE

4.1 Number.

In addition to the Delaware Trustee appointed pursuant to Section 4.11, there shall be one (1) Trustee, the Honorable Thomas L. Hogan (ret.).

4.2 Term of Service.

(a) The Trustee shall serve an initial term of service of three (3) years. Thereafter each term of service shall be one (1) year. The Trustee shall serve from the Effective Date until the earliest of (i) the end of his or her term, (ii) his or her death, (iii) his or her resignation pursuant to Section (b) herein, (iv) his or her removal pursuant to Section (c) herein or (v) the termination of the Healthcare Provider Trust pursuant to Section 6.3 herein.

(b) The Trustee may resign at any time by written notice to the Healthcare Provider TAC and the trustee of the Master Distribution Trust. Such notice shall specify a date on which such resignation shall take effect, which shall not be less than ninety (90) days after the date such notice is given, where practicable.

(c) The Trustee may be removed by the Bankruptcy Court on the motion of the Healthcare Provider TAC, in the event that the Trustee becomes unable to discharge his or her duties hereunder due to accident, physical deterioration, mental incompetence or for other good cause. Good cause shall be deemed to include, without limitation, any substantial failure to comply with the general administration provisions of Section 2.2 herein, a consistent pattern of neglect and failure to perform or participate in performing the duties of a Trustee hereunder or repeated nonattendance at scheduled meetings. Such removal shall take effect at such time as the Bankruptcy Court shall determine.

4.3 Appointment of Successor Trustee.

(a) In the event of a vacancy in the Trustee position, whether by term expiration, death, retirement, resignation, removal or because the Trustee is otherwise unable to perform his or her functions as Trustee, the vacancy shall be filled by the unanimous vote of the Healthcare Provider TAC. In the event that the Healthcare Provider TAC cannot appoint a successor Trustee, for any reason, the Bankruptcy Court shall select the successor Trustee.

(b) Immediately upon the appointment of any successor Trustee, all rights, titles, duties, powers, and authority of the predecessor Trustee hereunder shall be vested in, and undertaken by, the Successor Trustee without any further act. No successor Trustee shall be liable personally for any act or omission of his or her predecessor Trustee. No successor Trustee shall have any duty to investigate the acts or omissions of his or her predecessor Trustee.

(c) Each successor Trustee shall serve until the earliest of (i) the expiration of his or her term, (ii) his or her death, (iii) his or her resignation pursuant to Section 4.2(b) herein, (iv) his or her removal pursuant to Section 4.2(c) herein or (v) the termination of the Healthcare Provider Trust pursuant to Section 6.3 herein.

(d) Nothing in this Trust Agreement shall prevent the reappointment of an individual serving as Trustee for one or more additional terms.

4.4 Liability of Trustee and Others.

To the maximum extent permitted by the DST Act, the Trustee, the Delaware Trustee, the members of the Healthcare Provider TAC, Legier and each of their officers, employees, consultants, advisors and agents shall not have or incur any liability for actions taken or omitted in such capacities, or on behalf of the Healthcare Provider Trust, except those acts found by Final Order to be arising out of their willful misconduct or gross negligence, and shall be entitled to indemnification and reimbursement for reasonable fees and expenses in defending any and all of their actions or inactions in such capacities, or on behalf of the Healthcare Provider Trust, and for any other liabilities, losses, damages, claims, costs and expenses arising out of or due to the implementation or administration of the Plan, or the Healthcare Provider Trust Documents (other than taxes in the nature of income taxes imposed on compensation paid to such persons). Except to the extent otherwise contemplated by the Plan, none of the Debtors nor any Protected Party shall have any liability or responsibility for any indemnification or reimbursement obligations under any of the Healthcare Provider Trust Documents.

4.5 Compensation and Expenses of Trustee.

(a) The Trustee shall receive a retainer from the Healthcare Provider Trust for his or her service as a Trustee in the amount of $25,000.00 per annum, paid annually. The initial retainer shall be paid to the Trustee immediately after the Trust receives the proceeds of the Initial Healthcare Provider Trust Distribution, and then every year following on the anniversary of such initial payment. Hourly time, as described herein, shall first be billed and applied to the annual retainer. Hourly time in excess of the annual retainer shall be paid by the Healthcare Provider

Trust. For all time expended as a Trustee, including attending meetings, preparing for such meetings and working on authorized special projects, the Trustee shall receive the sum of $600 per hour. For all non-working travel time in connection with Healthcare Provider Trust business, the Trustee shall receive the sum of $300 per hour. All time shall be computed on a decimal ($1/10^{th}$) hour basis. The Trustee shall record all hourly time to be charged to the Healthcare Provider Trust on a daily basis. The hourly compensation payable to the Trustee hereunder shall be reviewed every year and, after consultation with the members of the Healthcare Provider TAC, appropriately adjusted for changes in the cost of living.

(b) The Healthcare Provider Trust will promptly reimburse the Trustee for all reasonable out-of-pocket costs and expenses incurred by the Trustee in connection with the performance of their duties hereunder, which costs and expenses shall be paid as Trust Operating Expenses.

(c) The Healthcare Provider Trust shall include in any Annual Report a description of the amounts paid under this Section 4.5.

4.6 Indemnification of Trustee and Others.

(a) To the maximum extent permitted by the DST Act, the Healthcare Provider Trust shall indemnify and reimburse the Trustee, members of the Healthcare Provider TAC, Legier, the Delaware Trustee and the Additional Indemnitees for reasonable fees and expenses in defending any and all of their actions or inactions in such capacities, or on behalf of the Healthcare Provider Trust, and for any other liabilities, losses, damages, claims, costs and expenses (including fees and expenses incurred in connection with the enforcement of any indemnification rights herein) arising out of or due to the implementation or administration of the Plan or the Healthcare Provider Trust Documents (other than taxes in the nature of income taxes imposed on compensation paid to such

persons), in each case, except for any actions or inactions found by Final Order to be arising out of their willful misconduct or gross negligence. Any valid indemnification claim of the Trustee, the members of the Healthcare Provider TAC, Legier, the Delaware Trustee and each of their officers, consultants, advisors and agents shall be satisfied from the Healthcare Provider Trust. Except to the extent otherwise contemplated by the Plan, none of the Debtors nor any Protected Party shall have any liability or responsibility for any indemnification or reimbursement obligations under any of the Healthcare Provider Trust Documents.

(b) Reasonable expenses, costs and fees (including attorneys' fees and costs) incurred by or on behalf of the Trustee, members of the Healthcare Provider TAC, the Delaware Trustee or an Additional Indemnitee in connection with any action, suit or proceeding, whether civil, administrative or arbitrative, from which they are indemnified by the Healthcare Provider Trust pursuant to clause (a) herein, shall be paid by the Healthcare Provider Trust in advance of the final disposition thereof upon receipt of an undertaking, by or on behalf of the Trustee, the member of the Healthcare Provider TAC, the Delaware Trustee or the Additional Indemnitee (as applicable), to repay such amount in the event that it shall be determined ultimately by Final Order that the Trustee, the member of the Healthcare Provider TAC, the Delaware Trustee or the Additional Indemnitee (as applicable) is not entitled to be indemnified by the Healthcare Provider Trust.

(c) The Healthcare Provider Trust may purchase and maintain reasonable amounts and types of insurance on behalf of each individual who is or was a Trustee, a member of the Healthcare Provider TAC, the Delaware Trustee or an Additional Indemnitee, including against liability asserted against or incurred by such individual in that capacity or arising from his or her status as a Trustee, TAC member, Delaware Trustee or Additional Indemnitee and name each as additional

insureds under all insurance policies designed for the purpose of this Section 4.6 indemnity and defense, in amounts that are mutually agreeable.

(d) To the extent that the Delaware Trustee becomes liable for the payment of any taxes in respect of income derived from the investment of the Healthcare Provider Trust Assets, the Delaware Trustee shall satisfy such liability to the extent possible from the Healthcare Provider Trust Assets. The Trust and the Trustee, jointly and severally, shall indemnify, defend and hold harmless the Delaware Trustee from and against any tax, late payment, interest, penalty or other cost or expense that may be assessed against the Delaware Trustee on or with respect to the Healthcare Provider Trust Assets and the investment thereof unless such tax, late payment, interest, penalty or other expense was finally adjudicated to have been directly caused by the gross negligence of willful misconduct of the Delaware Trustee. The indemnification provided by this Section 4.6(d) shall survive the resignation or removal of the Delaware Trustee and the termination of this Trust Agreement.

4.7 Lien.

The Trustee, the Delaware Trustee, the members of the Healthcare Provider TAC and the Additional Indemnitees shall have a first priority lien upon the Healthcare Provider Trust Assets to secure the payment of any amounts payable to them pursuant to Section 4.6 and 4.11(f) herein or any undisputed compensation.

4.8 Trustee's Employment of Experts.

The Trustee shall retain and/or consult counsel, accountants, appraisers, auditors, forecasters, experts, financial and investment advisors and such other parties deemed by the Trustee to be qualified as experts on the matters submitted to them, including without limitation Legier and the Delaware Trustee (the "**Trust Professionals**"), regardless of whether any such

party is affiliated with the Healthcare Provider Trust or the Trustee in any manner (except as otherwise expressly provided in this Trust Agreement), the cost of which shall be paid as a Healthcare Provider Trust Expense. In the absence of a bad faith violation of the implied contractual covenant of good faith and fair dealing within the meaning of 12 Del. C. § 3806(e), the written opinion of or information provided by any such party deemed by the Trustee to be an expert on the particular matter submitted to such party shall be full and complete authorization and protection in respect of any action taken or not taken by the Trustee hereunder in good faith and in accordance with the written opinion of or information provided by any such party.

4.9 Trustee Independence.

The Trustee shall not, during the term of its service, hold a financial interest in, act as attorney or agent for or serve as an officer or as any other professional for the Debtors, or any other Protected Party. The Trustee shall not act as an attorney, agent or other professional for any holder of a Healthcare Provider Channeled Claim. For the avoidance of doubt, this Section 4.9 shall not be applicable to the Delaware Trustee.

4.10 No Bond.

Neither the Trustee nor the Delaware Trustee shall be required to post any bond or other form of surety or security unless otherwise ordered by the Bankruptcy Court.

4.11 Delaware Trustee.

(a) There shall at all times be a Delaware Trustee to serve in accordance with the requirements of the DST Act. The Delaware Trustee shall either be (i) a natural person who is at least 21 years of age and a resident of the State of Delaware or (ii) a legal entity that has its principal place of business in the State of Delaware in accordance with section 3807 of the DST Act, otherwise meets the requirements of applicable Delaware law and shall act through one or more

persons authorized to bind such entity. The initial Delaware Trustee shall be Wilmington Trust, National Association, and pursuant to the Initial Trust Agreement, the Delaware Trustee is hereby directed to execute this Trust Agreement. If at any time the Delaware Trustee shall cease to be eligible in accordance with the provisions of this Section 4.11, it shall resign immediately in the manner and with the effect hereinafter specified in Section 4.11(c) herein. For the avoidance of doubt, the Delaware Trustee will only have such rights, duties and obligations as expressly provided by reference to the Delaware Trustee hereunder.

(b) The Delaware Trustee shall not be entitled to exercise any powers, nor shall the Delaware Trustee have any of the duties and responsibilities, of the Trustee set forth herein. The Delaware Trustee shall be one of the trustees of the Healthcare Provider Trust for the sole and limited purpose of fulfilling the requirements of section 3807 of the DST Act and for taking such actions as are required to be taken by a Delaware Trustee under the DST Act. The duties, liabilities and obligations of the Delaware Trustee shall be limited to (i) accepting legal process served on the Healthcare Provider Trust in the State of Delaware, and (ii) the execution of any certificates required to be filed with the Secretary of State of the State of Delaware that the Delaware Trustee is required to execute under section 3811 of the DST Act (acting solely at the written direction of the Trustee) and there shall be no other duties (including fiduciary duties) or obligations, express or implied, at law or in equity, of the Delaware Trustee. These duties shall be deemed purely ministerial in nature, and the Delaware Trustee shall not be liable except for the performance of such duties, and no implied covenants or obligations (or fiduciary duties) shall be read into this Trust Agreement against the Delaware Trustee. To the extent that, at law or in equity, the Delaware Trustee has duties (including fiduciary duties) and liabilities relating thereto to the Healthcare Provider Trust, the other Parties hereto or any beneficiary of the Healthcare Provider Trust, it is hereby understood and agreed

by the other Parties hereto that such duties and liabilities are replaced by the duties and liabilities of the Delaware Trustee expressly set forth in this Trust Agreement. The Delaware Trustee shall have no liability for the acts or omissions of any Trustee. Any permissive rights of the Delaware Trustee to do things enumerated in this Trust Agreement shall not be construed as a duty and, with respect to any such permissive rights, the Delaware Trustee shall not be answerable for other than its willful misconduct, or gross negligence as determined by a court of competent jurisdiction. Nothing in this Trust Agreement shall require the Delaware Trustee to expend or risk its own funds or otherwise incur any financial liability in the performance of any of its duties or in the exercise of any of its rights or power hereunder. The Delaware Trustee shall be under no obligation to exercise any of the rights or powers vested in it by this Trust Agreement at the request or direction of the Trustee or any other person pursuant to the provisions of this Trust Agreement unless the Trustee or such other person shall have offered to the Delaware Trustee security or indemnity (satisfactory to the Delaware Trustee in its sole and absolute discretion) against the costs, expenses and liabilities that may be incurred by it in compliance with such request or direction. The Delaware Trustee shall be entitled to request and receive written instructions from the Trustee and shall have no responsibility or liability for any losses or damages of any nature that may arise from any action taken or not taken by the Delaware Trustee in accordance with the written direction of the Trustee. The Delaware Trustee shall not be required to act if it reasonably determines or is advised by counsel that the action is contrary to law or in conflict with other obligations. The Delaware Trustee may, at the expense of the Healthcare Provider Trust, request, rely on and act in accordance with officer's certificates and/or opinions of counsel, and shall incur no liability and shall be fully protected in acting or refraining from acting in accordance with such officer's certificates and opinions of counsel. The Delaware Trustee may accept a certified copy of a resolution of the board of directors or other

governing body of any corporate party as conclusive evidence that such resolution has been duly adopted by such body and that the same is in full force and effect.

(c) The Delaware Trustee shall serve until such time as the Trustee removes the Delaware Trustee or the Delaware Trustee resigns, and a successor Delaware Trustee is appointed by the Trustee in accordance with the terms of Section (d) herein. The Delaware Trustee may resign at any time upon the giving of at least sixty (60) days' advance written notice to the Trustee, or such shorter period acceptable and agree upon by the parties hereto; *provided*, that such resignation shall not become effective unless and until a successor Delaware Trustee shall have been appointed by the Trustee in accordance with Section 4.11(d) herein; provided further, that if any amounts due and owing to the Delaware Trustee hereunder remain unpaid for more than ninety (90) days, the Delaware Trustee shall be entitled to resign immediately by giving written notice to the Trustee. If the Trustee does not act within such 60-day period, the Delaware Trustee, at the expense of the Healthcare Provider Trust, may apply to the Court of Chancery of the State of Delaware or any other court of competent jurisdiction for the appointment of a successor Delaware Trustee.

(d) Upon the resignation or removal of the Delaware Trustee, the Trustee shall appoint a successor Delaware Trustee by delivering a written instrument to the outgoing Delaware Trustee. Any successor Delaware Trustee must satisfy the requirements of section 3807 of the DST Act. Any resignation or removal of the Delaware Trustee and appointment of a successor Delaware Trustee shall not become effective until a written acceptance of appointment is delivered by the successor Delaware Trustee to the outgoing Delaware Trustee and the Trustee and any fees and expenses due to the outgoing Delaware Trustee are paid. Following compliance with the preceding sentence, the successor Delaware Trustee shall become fully vested with all of the rights, powers,

duties and obligations of the outgoing Delaware Trustee under this Trust Agreement, with like effect as if originally named as Delaware Trustee, and the outgoing Delaware Trustee shall be discharged of its duties and obligations under this Trust Agreement. The successor Delaware Trustee shall make any related filings required under the DST Act, including filing a Certificate of Amendment to the Certificate of Trust of the Healthcare Provider Trust in accordance with section 3810 of the DST Act.

(e) The Delaware Trustee shall neither be required nor permitted to attend meetings relating to the Healthcare Provider Trust.

(f) The Delaware Trustee shall be paid such compensation as agreed to pursuant to a separate fee agreement, dated as of [ ] and executed by or on behalf of [ ], the provisions of which are hereby incorporated by reference, which compensation shall be paid by Healthcare Provider Trust. Such compensation is intended for the Delaware Trustee's services as contemplated by this Trust Agreement. The terms of this paragraph (f) shall survive termination of this Trust Agreement and/or the earlier resignation or removal of the Delaware Trustee.

(g) The Healthcare Provider Trust will promptly reimburse the Delaware Trustee for all reasonable out-of-pocket costs and expenses incurred by the Delaware Trustee in connection with the performance of its duties hereunder.

(h) The Delaware Trustee shall be permitted to retain counsel in the exercise of its obligations hereunder at the expense of the Healthcare Provider Trust, and compliance with the advice of such counsel shall be full and complete authorization and protection for actions taken or not taken by the Delaware Trustee in good faith in compliance with such advice.

(i) Notwithstanding anything herein to the contrary, any business entity into which the Delaware Trustee may be merged or converted or with which it may be consolidated or any entity

resulting from any merger, conversion or consolidation to which the Delaware Trustee shall be a party, or any entity succeeding to all or substantially all of the corporate trust business of the Delaware Trustee, shall be the successor of the Delaware Trustee hereunder, without the execution or filing of any paper or any further act on the part of any of the parties hereto.

(j) The Delaware Trustee shall neither be responsible for, nor chargeable with, knowledge of the terms and conditions of any other agreement, instrument or document, other than this Trust Agreement, whether or not, an original or a copy of such agreement has been provided to the Delaware Trustee. The Delaware Trustee shall have no duty to know or inquire as to the performance or nonperformance of any provision of any other agreement, instrument or document, other than this Trust Agreement. Neither the Delaware Trustee nor any of its directors, officers, employees, agents or affiliates shall be responsible for nor have any duty to monitor the performance or any action of the Healthcare Provider Trust, the Trustee, the Healthcare Provider TAC or any other person, or any of their directors, members, officers, agents, affiliates or employee, nor shall it have any liability in connection with the malfeasance or nonfeasance by such party. The Delaware Trustee may assume performance by all such persons of their respective obligations. The Delaware Trustee shall have no enforcement or notification obligations relating to breaches of representations or warranties of any other person. The Delaware Trustee may conclusively rely and shall be protected in acting or refraining from acting upon any resolution, certificate, statement, instrument, opinion, report, notice, request, direction, consent, order, bond, debenture, note, other evidence of indebtedness or other paper or document believed by them to be genuine and to have been signed or presented by the proper party or parties, not only as to due execution, validity and effectiveness, but also as to the truth and accuracy of any information contained therein. The Delaware Trustee shall have no responsibilities as to the validity,

sufficiency, value, genuineness, ownership or transferability of any Healthcare Provider Trust Asset, written instructions, or any other documents in connection therewith, and will not, be regarded as making nor be required to make, any representations thereto.

(k) The Delaware Trustee shall not be responsible or liable for any failure or delay in the performance of its obligations under this Trust Agreement arising out of, or caused, directly or indirectly, by circumstances beyond its control, including without limitation, any act or provision of any present or future law or regulation or governmental authority; acts of God; earthquakes; fires; floods; wars; terrorism; civil or military disturbances; sabotage; epidemics; riots; interruptions, loss or malfunctions of utilities, computer (hardware or software) or communications service; accidents; labor disputes; acts of civil or military authority or governmental actions; or the unavailability of the Federal Reserve Bank wire or telex or other wire or communication facility.

(l) The Delaware Trustee shall have no liability for any action taken, or errors in judgment made, in good faith by it or any of its officers, employees or agents, unless it shall have been grossly negligent in ascertaining the pertinent facts.

(m) In no event shall the Delaware Trustee be responsible or liable for special, indirect, punitive, incidental or consequential loss or damage of any kind whatsoever (including, but not limited to, loss of profit) irrespective of whether the Delaware Trustee has been advised of the likelihood of such loss or damage and regardless of the form of action.

(n) The Delaware Trustee may act through attorneys or agents and shall not be responsible for the act or omissions of any such attorney or agent appointed with due care.

(o) In the event that any Healthcare Provider Trust Assets shall be attached, garnished or levied upon by any court order, or the delivery thereof shall be stayed or enjoined by an order of a court, or any order, judgment or decree shall be made or entered by any court order affecting

the Healthcare Provider Trust Assets, the Delaware Trustee is hereby expressly authorized, in its sole discretion, to respond as it deems appropriate or to comply with all writs, orders or decrees so entered or issued, or which it is advised by legal counsel of its own choosing is binding upon it, whether with or without jurisdiction. In the event that the Delaware Trustee obeys or complies with any such writ, order or decree it shall not be liable to any of the Parties or to any other person, firm or corporation, should, by reason of such compliance notwithstanding, such writ, order or decree be subsequently reversed, modified, annulled, set aside or vacated.

(p) Notwithstanding anything to the contrary herein, the Delaware Trustee shall have no duty to prepare or file any Federal or state tax report or return with respect to any funds held pursuant to the Trust Agreement or any income earned thereon, except for the delivery and filing of tax information reporting forms required to be delivered and filed with the Internal Revenue Service.

(q) It shall be the Trustee's duty and responsibility, and not the Delaware Trustee's duty or responsibility, to cause the Healthcare Provider Trust to respond to, defend, participate in or otherwise act in connection with any regulatory, administrative, governmental, investigative or other proceeding or inquiry relating in any way to the Healthcare Provider Trust, its assets or the conduct of its business.

(r) Except as expressly provided in this Section 4.11, in accepting and performing the trusts hereby created, the Delaware Trustee acts solely as Delaware Trustee hereunder and not in its individual capacity, and all persons having any claims against the Delaware Trustee by reason of the transactions contemplated by this Trust Agreement shall look only to the Healthcare Provider Trust Assets for payment or satisfaction thereof.

(s) Under no circumstance shall the Delaware Trustee be personally liable for any representation, warranty, covenant or indebtedness of the Healthcare Provider Trust.

(t) The Delaware Trustee shall not be personally responsible for or in respect of the genuineness, form or value of the Healthcare Provider Trust Assets, the validity or sufficiency of the Trust Agreement or for the due execution hereof by the Parties.

SECTION V

TRUST ADVISORY COMMITTEE

5.1 Members.

The initial TAC shall consist of one (1) member. The sole member of the Healthcare Provider TAC shall be Jeffrey James, CPA. The Healthcare Provider TAC shall consist of not less than one (1) member, and shall never consist of more than three (3) individuals.

5.2 Duties.

A member of the Healthcare Provider TAC shall serve in a fiduciary capacity, representing the interests of all holders of Healthcare Provider Channeled Claims. The Healthcare Provider TAC shall have no fiduciary obligations or duties to any party other than the holders of Healthcare Provider Channeled Claims. The Trustee must consult with the Healthcare Provider TAC on matters identified in Section 2.2(j) herein and in other provisions herein and must obtain the consent of the Healthcare Provider TAC on matters identified in Section 2.2(k) herein. Where provided in the Healthcare Provider TDP, certain other actions by the Trustee may also be subject to the consent of the Healthcare Provider TAC. Except for the duties and obligations expressed in this Trust Agreement and the documents referenced herein (including the Healthcare Provider TDP), there shall be no other duties (including fiduciary duties) or obligations, express or implied, at law or in equity, of the Healthcare Provider TAC. To the extent that, at law or in equity, the

Healthcare Provider TAC has duties (including fiduciary duties) and liabilities relating thereto to the Healthcare Provider Trust, the other Parties hereto or any beneficiary of the Healthcare Provider Trust, it is hereby understood and agreed by the other Parties hereto that such duties and liabilities are replaced by the duties and liabilities of the Healthcare Provider TAC expressly set forth in this Trust Agreement and the documents referenced herein (including the Healthcare Provider TDP, the Plan and the Confirmation Order).

5.3 Term of Office.

(a) The initial member of the Healthcare Provider TAC appointed in accordance with Section 5.1 herein shall serve a three (3) year term. Any other persons appointed to the Healthcare Provider TAC shall serve an initial term of one (1) year. Thereafter, each term of office for each member shall be one (1) year. Each member of the Healthcare Provider TAC shall serve until the earlier of (i) his or her death, (ii) his or her resignation pursuant to Section (b) herein, (iii) his or her removal pursuant to Section (c) herein, (iv) the end of his or her term as provided herein or (v) the termination of the Healthcare Provider Trust pursuant to Section 6.3 herein.

(b) A member of the Healthcare Provider TAC may resign at any time by written notice to the other members of the Healthcare Provider TAC, if any, and to the Trustee. Such notice shall specify a date when such resignation shall take effect, which shall not be less than ninety (90) days after the date such notice is given, where practicable.

(c) A member of the Healthcare Provider TAC may be removed in the event that he or she becomes unable to discharge his or her duties hereunder due to accident, physical deterioration, mental incompetence or a consistent pattern of neglect and failure to perform or to participate in performing the duties of such member hereunder, such as repeated nonattendance at scheduled meetings, or for other good cause. Such removal may be made by the Bankruptcy Court on the

motion of the remaining members of the Healthcare Provider TAC, or the Healthcare Provider Trustee.

5.4 Appointment of Successors.

(a) If, prior to the termination of service of a member of the Healthcare Provider TAC other than as a result of removal, he or she has designated in writing an individual to succeed him or her as a member of the Healthcare Provider TAC, such individual shall be his or her successor. If such member of the Healthcare Provider TAC did not designate an individual to succeed him or her prior to the termination of his or her service as contemplated above, such member's employer or firm may designate his or her successor. If (i) a member of the Healthcare Provider TAC did not designate an individual to succeed him or her prior to the termination of his or her service and such member's employer or firm does not designate his or her successor as contemplated herein or (ii) he or she is removed pursuant to Section 5.3(c) herein, his or her successor shall be appointed by the Trustee with the agreement of any TAC members at the time of appointment, or, if such members cannot agree on a successor, the Trustee with approval of the Bankruptcy Court. Nothing in this Trust Agreement shall prevent the reappointment of an individual serving as a member of the Healthcare Provider TAC for an additional term, and there shall be no limit on the number of terms that a TAC member may serve.

(b) Each successor TAC member shall serve until the earlier of (i) the end of the full term for which he or she was appointed, (ii) the end of the term of the member of the Healthcare Provider TAC whom he or she replaced if his or her predecessor member did not complete such term, (iii) his or her death, (iv) his or her resignation pursuant to Section 5.3(b) herein, (v) his or her removal pursuant to Section 5.3(c) herein or (vi) the termination of the Healthcare Provider Trust pursuant to Section 6.3 herein. No successor TAC member shall be liable personally for any

act or omission of his or her predecessor TAC member. No successor TAC member shall have any duty to investigate the acts or omissions of his or her predecessor TAC member. No TAC member shall be required to post any bond or other form of surety or security unless otherwise ordered by the Bankruptcy Court.

5.5 TAC's Employment of Professionals.

(a) The Healthcare Provider TAC may, but is not required to, retain and/or consult counsel, accountants, appraisers, auditors, forecasters, experts, financial and investment advisors and such other parties deemed by the Healthcare Provider TAC to be qualified as experts on the matters submitted to them (the "**TAC Professionals**"). The Healthcare Provider TAC and the TAC Professionals shall at all times have complete access to the Healthcare Provider Trust's officers, employees and agents, as well as to the Trust Professionals, and shall also have complete access to all non-privileged information generated by them or otherwise available to the Healthcare Provider Trust or the Trustee. In the absence of a bad faith violation of the implied contractual covenant of good faith and fair dealing within the meaning of Section 3806(e) of the DST Act, the written opinion of or information provided by any TAC Professional or Trust Professional deemed by the Healthcare Provider TAC to be an expert on the particular matter submitted to such party shall be full and complete authorization and protection in respect of any action taken or not taken by the Healthcare Provider TAC in good faith and in accordance with the written opinion of or information provided by the TAC Professional or Trust Professional.

(b) The Healthcare Provider Trust shall promptly reimburse, or pay directly if so instructed, the Healthcare Provider TAC for all reasonable fees and costs associated with the Healthcare Provider TAC's employment of legal counsel and forecasters (including estimation consultants and experts) pursuant to this provision in connection with the Healthcare Provider

TAC's performance of its duties hereunder. The Healthcare Provider Trust shall also promptly reimburse, or pay directly if so instructed, the Healthcare Provider TAC for all reasonable fees and costs associated with the Healthcare Provider TAC's employment of any other TAC Professional pursuant to this provision in connection with the Healthcare Provider TAC's performance of its duties hereunder; provided, however, that (i) the Healthcare Provider TAC has first submitted to the Healthcare Provider Trust a written request for such reimbursement setting forth (a) the reasons why the Healthcare Provider TAC desires to employ such TAC Professional, and (b) the basis upon which the Healthcare Provider TAC seeks advice independent of the Trust Professionals to meet the need of the Healthcare Provider TAC for such expertise or advice, and (ii) the Healthcare Provider Trust has approved the Healthcare Provider TAC's request for reimbursement in writing, which approval must not be unreasonably withheld, delayed or denied. If the Healthcare Provider Trust agrees to pay for the TAC Professional, such reimbursement shall be treated as a Healthcare Provider Trust Expense. If the Healthcare Provider Trust declines to pay for the TAC Professional, it must set forth its reasons in writing. If the Healthcare Provider TAC still desires to employ the TAC Professional at the Healthcare Provider Trust's expense, the Healthcare Provider TAC and/or the Trustee shall resolve their dispute pursuant to Section 6.13 herein.

(c) In the event that the TAC retains counsel in connection with any matter whether or not related to any claim that has been or might be asserted against the Healthcare Provider TAC and irrespective of whether the Healthcare Provider Trust pays such counsel's fees and related expenses, any communications between the Healthcare Provider TAC and such counsel shall be deemed to be within the attorney-client privilege and protected by section 3333 of Title 12 of the Delaware Code, regardless of whether such communications are related to any claim that has been

or might be asserted by or against the Healthcare Provider TAC and regardless of whether the Healthcare Provider Trust pays such counsel's fees and related expenses.

5.6 Compensation and Expenses of the Healthcare Provider TAC.

The member(s) of the Healthcare Provider TAC shall receive compensation from the Healthcare Provider Trust for services on the Healthcare Provider TAC at the same hourly rate as the Trustee (but with no annual retainer), set forth in Section 4.5 herein. Additionally, the Healthcare Provider Trust will promptly reimburse the member(s) of the Healthcare Provider TAC for all reasonable out-of-pocket costs and expenses incurred in connection with the performance of their duties hereunder. Such reimbursement or direct payment shall be deemed a Healthcare Provider Trust Expense. The Healthcare Provider Trust shall include a description of the amounts paid under this Section 5.6 in any Annual Report to be provided to the Master Disbursement Trust, pursuant to Section 2.2.

SECTION VI

GENERAL PROVISIONS

6.1 Procedures for Consulting with or Obtaining Consent of the Healthcare Provider TAC.

(a) Consultation Process.

(i) In the event the Trustee is required to consult with the Healthcare Provider TAC pursuant to Section 2.2(j) herein regarding the Healthcare Provider TDP, the Plan, the Confirmation Order or otherwise, the Trustee shall provide the Healthcare Provider TAC with written advance notice of the matter under consideration, and with all relevant information concerning the matter as is reasonably practicable under the circumstances. The Trustee

shall also provide the Healthcare Provider TAC with such reasonable access to the Trust Professionals and other experts retained by the Healthcare Provider Trust and its staff (if any) as the Healthcare Provider TAC may reasonably request during the time that the Trustee is considering such matter, and shall also provide the Healthcare Provider TAC the opportunity, at reasonable times and for reasonable periods of time, to discuss and comment on such matter with the Trustee.

(ii) In determining when to take definitive action on any matter subject to the consultation process set forth in this Section 6.1(a), the Trustee shall take into consideration the time required for the Healthcare Provider TAC, if they so wish, to engage and consult with their own independent financial or investment advisors as to such matter. In any event, the Trustee shall not take definitive action on any such matter until at least thirty (30) days after providing the Healthcare Provider TAC with the initial written notice that such matter is under consideration by the Trustee, unless such time period is waived by the Healthcare Provider TAC.

(b) Consent Process.

(i) In the event the Trustee is required to obtain the consent of the Healthcare Provider TAC pursuant to Section 2.2(k) herein, the Healthcare Provider TDP, the Plan, the Confirmation Order, or otherwise, the Trustee shall provide the Healthcare Provider TAC with a written notice stating that its consent is being sought pursuant to that provision, describing in detail the nature and scope of the action the Trustee proposes to take, and explaining

in detail the reasons why the Trustee desires to take such action. The Trustee shall provide the Healthcare Provider TAC as much relevant additional information concerning the proposed action as is reasonably practicable under the circumstances. The Trustee shall also provide the Healthcare Provider TAC with such reasonable access to the Trust Professionals and other experts retained by the Healthcare Provider Trust and its staff (if any) as the Healthcare Provider TAC may reasonably request during the time that the Trustee is considering such action, and shall also provide the Healthcare Provider TAC the opportunity, at reasonable times and for reasonable periods of time, to discuss and comment on such action with the Trustee.

(ii) The Healthcare Provider TAC must consider in good faith and in a timely fashion any request for their consent by the Trustee and must in any event advise the Trustee in writing of its consent or objection to the proposed action within thirty (30) days of receiving the original request for consent from the Trustee, or within such additional time as the Trustee and TAC may agree. The Healthcare Provider TAC may not withhold its consent unreasonably. If the Healthcare Provider TAC decides to withhold its consent, it must explain in detail its objections to the proposed action. If the Healthcare Provider TAC does not advise the Trustee in writing of its consent or objections to the proposed action within thirty (30) days of receiving notice regarding such request (or any additional time period

agreed to by the Trustee), then consent of the Healthcare Provider TAC to the proposed action shall be deemed to have been affirmatively granted.

(iii) If, after following the procedures specified in this Section 6.1(b), the Healthcare Provider TAC continues to object to the proposed action and to withhold its consent to the proposed action, the Trustee and the Healthcare Provider TAC shall resolve their dispute pursuant to Section 6.13. The Healthcare Provider TAC shall bear the burden of proving that it reasonably withheld its consent. If the Healthcare Provider TAC meets that burden, the Healthcare Provider Trust shall then bear the burden of showing why it should be permitted to take the proposed action notwithstanding the Healthcare Provider TAC or Trustee's reasonable objection.

6.2 Irrevocability.

To the fullest extent permitted by applicable law, the Healthcare Provider Trust is irrevocable.

6.3 Term; Termination.

(a) The term for which the Healthcare Provider Trust is to exist shall commence on the date of the filing of the Certificate of Trust and shall terminate pursuant to the provisions of Section 6.3(b) – (d) herein.

(b) The Healthcare Provider Trust shall automatically dissolve on the date (the "**Dissolution Date**") one hundred eighty (180) days after the first to occur of the date on which the Trustee decides, with the consent of the Healthcare Provider TAC, to dissolve the Healthcare Provider Trust upon completion of its duties and the satisfaction of the purposes of the Healthcare Provider Trust, wherein (i) all Healthcare Provider Channeled Claims channeled to the Healthcare

Provider Trust have been liquidated and paid (to the extent Allowed) or otherwise resolved to the extent provided in this Trust Agreement and the Healthcare Provider TDP and (ii) twelve (12) consecutive months have elapsed from the last payment to the Healthcare Provider Trust from the Master Disbursement Trust.

(c) On the Dissolution Date (or as soon thereafter as is reasonably practicable), after the wind-up of the Healthcare Provider Trust's affairs by the Trustee and payment of all the Healthcare Provider Trust's liabilities have been provided for as required by applicable law including section 3808 of the DST Act, all monies remaining in the Healthcare Provider Trust shall be given to charitable organization(s) exempt from federal income tax under section 501(c)(3) of the Tax Code, which tax-exempt organization(s) shall be selected by the Trustee using its reasonable discretion; provided, however, that (i) if practicable, the activities of the selected tax-exempt organization(s) shall be related to the treatment of, research on the cure of or other relief for individuals suffering from OUD, and (ii) the tax-exempt organization(s) shall not bear any relationship to the Debtors within the meaning of section 468B(d)(3) of the Tax Code.

(d) Following the dissolution and distribution of the assets of the Healthcare Provider Trust, the Healthcare Provider Trust shall terminate and the Trustee and the Delaware Trustee (acting solely at the written direction of the Trustee) shall execute and cause a Certificate of Cancellation of the Certificate of Trust of the Healthcare Provider Trust to be filed in accordance with the DST Act. Notwithstanding anything to the contrary contained in this Trust Agreement, the existence of the Healthcare Provider Trust as a separate legal entity shall continue until the filing of such Certificate of Cancellation.

6.4 Amendments.

The Trustee, after consultation with the Healthcare Provider TAC, and subject to the unanimous consent of the Healthcare Provider TAC and any limitations set forth herein, may modify or amend this Trust Agreement (except with respect to Section 6.3(c), which by its own terms is expressly not subject to modification or amendment); *provided*, that no modification or amendment may be inconsistent with the terms of the Plan or the Confirmation Order. The Trustee, after consultation with the Healthcare Provider TAC, and subject to the consent of the Healthcare Provider TAC, may modify or amend the Healthcare Provider TDP; provided, however, that no amendment to the Healthcare Provider TDP shall (i) be inconsistent with the Plan, the Confirmation Order or this Trust Agreement, (ii) have a material and adverse effect on eligible Healthcare Provider Authorized Recipients' entitlements to Healthcare Provider Abatement Distributions or (iii) be inconsistent with the provisions of the Healthcare Provider TDP limiting amendments thereto. Any modification or amendment made pursuant to this Section must be done in writing. Notwithstanding anything contained in this Trust Agreement or the Healthcare Provider TDP to the contrary, none of this Trust Agreement, the Healthcare Provider TDP nor any document annexed to the foregoing shall be modified or amended in any way that could jeopardize, impair or modify (i) the applicability of section 105 of the Bankruptcy Code to the Healthcare Provider Trust and/or as set forth in the Plan or Confirmation Order, (ii) the efficacy or enforceability of the Channeling Injunction pursuant to the Plan or Confirmation Order, (iii) the treatment of the Healthcare Provider Trust as a QSF within the meaning of the QSF Regulations or cause either Class 7 Grantor Trust Reserve to fail to qualify for the Reserve Tax Treatment, (iv) the efficacy, enforceability, scope or terms of the Releases granted or deemed to have been granted by any holder of a Healthcare Provider Channeled Claim, or (v) the terms of the Confirmation Order. Any

amendment affecting the rights, duties, immunities or liabilities of the Delaware Trustee shall require the Delaware Trustee's written consent and all fees, costs and expenses (including reasonable attorney's fees, costs and expenses) incurred by the Delaware Trustee in connection with any amendment, modification or supplement shall be payable by the Healthcare Provider Trust. No amendment of this Healthcare Provider Trust shall be permitted without the written consent of the Sackler Parties' Representative (as defined in the Master Shareholder Settlement Agreement) if such amendment would modify (x) clause (iv) of the immediately preceding sentence or (y) any provision of this Healthcare Provider Trust related to the Healthcare Provider Trust's treatment as a Qualified Settlement Fund within the meaning of the QSF Regulations or cause any Class 7 Grantor Trust Reserve or any Grantor Trust Escrow Account (as defined in Exhibit Z to the Master Shareholder Settlement Agreement) held by or established within the Healthcare Provider Trust to fail to qualify for the Reserve Tax Treatment or to fail to be treated as a grantor trust owned by PRA L.P. or the applicable Payment Party. The Sackler Parties' Representative is an express third-party beneficiary of the consent right set forth in the immediately preceding sentence, with full rights of enforcement with respect thereto.

6.5 Severability.

Should any provision in this Trust Agreement be determined to be unenforceable by a court of competent jurisdiction, such determination shall in no way limit or affect the enforceability and operative effect of any and all other provisions of this Trust Agreement.

6.6 Notices.

(a) Notices to persons asserting claims shall be given by first class mail, postage prepaid, at the address of such person, or, where applicable, such person's legal representative, in each case as provided on such person's claim form submitted to the Healthcare Provider Trust in

accordance with the Healthcare Provider TDP with respect to his or her Healthcare Provider Channeled Claim, or by such other means, including electronic notice, as may be agreed between the Healthcare Provider Trust and the Healthcare Provider TAC.

(b) Any notices or other communications required or permitted hereunder to the following Parties shall be in writing and delivered to the addresses or e-mail addresses designated herein, or to such other addresses or e-mail addresses as may hereafter be furnished in writing to each of the other Parties listed herein in compliance with the terms hereof.

(c) **To the Healthcare Provider Trust through the Trustee:**

c/o Thomas L. Hogan
10726 S. Bell Ave.
Chicago, IL 60643

With a copy to:

Don Barrett
Barrett Law Group
404 Court Square
P.O. Box 927
Lexington, MS 39095-0927

And

Michael P. O'Neil
Taft Stettinius & Hollister LLP
211 N. Pennsylvania Street
Suite 3500
Indianapolis, IN 46204

To the Delaware Trustee:

Wilmington Trust, N.A.
Rodney Square North
1100 N. Market Street
Wilmington, DE 19890
Attn: Corporate Trust Administration
Email: JHClark@wilmingtontrust.com

To the Healthcare Provider TAC:

Jeffrey James
c/o Wilmington Health
3147 S 17th Street
Wilmington, NC 28412

(d) All such notices and communications if mailed shall be effective when physically delivered at the designated addresses or, if electronically transmitted, when the communication is received at the designated addresses and confirmed by the recipient by return transmission.

(e) Notices to the Healthcare Provider Trust or the Trustee required under Exhibit Z to the Master Shareholder Settlement Agreement with respect to any Grantor Trust Account (as defined in Exhibit Z to the Master Shareholder Settlement Agreement) held by or established within the Healthcare Provider Trust shall be governed by the Notice Addendum to the Master Shareholder Settlement Agreement.

6.7 Successors and Assigns; Third-Party Beneficiary.

The provisions of this Trust Agreement shall be binding upon and inure to the benefit of the Healthcare Provider Trust, the Healthcare Provider TAC, the Trustee, the Delaware Trustee, the Debtors, and NewCo and their respective successors and assigns, except that neither the Trustee nor the Healthcare Provider TAC members may assign or otherwise transfer any of their rights or obligations, if any, under this Trust Agreement except in the case of the Trustee in accordance with Section 4.3 herein, the Healthcare Provider TAC members in accordance with Section 5.4 herein. Notwithstanding anything to the contrary herein or in any other Healthcare Provider Trust Document, the Protected Parties shall be third-party beneficiaries with rights of enforcement with respect to Sections 6.4 and 6.14 to the extent any proposed amendment or other modification impacts or purports to impact the efficacy or enforceability of the injunction and

release provisions of the Plan, including any injunctions or releases issued, granted, or deemed to have been granted pursuant to the Plan by holders of Healthcare Provider Channeled Claims.

6.8 Limitation on Claim Interests for Securities Laws Purposes.

Healthcare Provider Channeled Claims, and any interests therein, (a) shall not be assigned, conveyed, hypothecated, pledged or otherwise transferred, voluntarily or involuntarily, directly or indirectly, except by will or under the laws of descent and distribution, or by operation of law; (b) shall not be evidenced by a certificate or other instrument; (c) shall not possess any voting rights; and (d) shall not be entitled to receive any dividends or interest.

6.9 Entire Agreement; No Waiver.

The entire agreement of the Parties relating to the subject matter of this Trust Agreement is contained herein and in the documents referred to herein (including the Plan, the Confirmation Order and the Healthcare Provider TDP), and this Trust Agreement and such documents supersede any prior oral or written agreements concerning the subject matter hereof. No failure to exercise or delay in exercising any right, power or privilege hereunder shall operate as a waiver thereof, nor shall any single or partial exercise of any right, power or privilege hereunder preclude any further exercise thereof or of any other right, power or privilege. The rights and remedies herein provided are cumulative and are not exclusive of rights under law or in equity.

6.10 Headings.

The headings used in this Trust Agreement are inserted for convenience only and do not constitute a portion of this Trust Agreement, nor in any manner affect the construction of the provisions of this Trust Agreement.

6.11 Governing Law.

The validity and construction of this Trust Agreement and all amendments hereto and thereto shall be governed by the laws of the State of Delaware, and the rights of all Parties hereto and the effect of every provision hereof shall be subject to and construed according to the laws of the State of Delaware without regard to the conflicts of law provisions thereof that would purport to apply the law of any other jurisdiction; provided, however, that the Parties hereto intend that the provisions hereof shall control and therefore shall not be applicable to the Healthcare Provider Trust, the Trustee, the Delaware Trustee, the Healthcare Provider TAC or this Trust Agreement, any provision of the laws (statutory or common) of the State of Delaware pertaining to trusts that relate to or regulate in a manner inconsistent with the terms hereof: (a) the filing with any court or governmental body or agency of trustee accounts or schedules of trustee fees and charges; (b) affirmative requirements to post bonds for the trustee, officers, agents or employees of a trust; (c) the necessity for obtaining court or other governmental approval concerning the acquisition, holding or disposition of real or personal property; (d) fees or other sums payable to the Trustee, officers, agents or employees of a trust; (e) the allocation of receipts and expenditures to income or principal; (f) restrictions or limitations on the permissible nature, amount or concentration of trust investments or requirements relating to the titling, storage or other manner of holding of trust assets; (g) the existence of rights or interests (beneficial or otherwise) in trust assets; (h) the ability of beneficial owners or other persons to terminate or dissolve a trust; or (i) the establishment of fiduciary or other standards or responsibilities or limitations on the acts or powers of the trustee or beneficial owners that are inconsistent with the limitations on liability or authorities and powers of the Trustee, the Delaware Trustee, the Healthcare Provider TAC or set forth or referenced in this Trust Agreement. Section 3540 of the DST Act shall not apply to the Healthcare Provider

Trust. The parties hereby (i) irrevocably submit to the exclusive jurisdiction of any federal or state court sitting in Wilmington, Delaware, (ii) waive any objection to laying of venue in any such action or proceeding in such courts, and (iii) waive any objection that such courts are an inconvenient forum or do not have jurisdiction over any party. Each of the parties hereto waives the right to trial by jury with respect to any litigation directly or indirectly arising out of, under or in connection with the Agreement.

6.12 Settlors' Representative and Cooperation.

The Debtors are hereby irrevocably designated as the Settlors and are hereby authorized to take any action required of the Settlors in connection with the creation of this Trust.

6.13 Dispute Resolution. Any disputes that arise under this Trust Agreement or under the Healthcare Provider TDP among the Trustee and the Healthcare Provider TAC hereto shall be resolved by submission of the matter to an alternative dispute resolution ("**ADR**") process with a single mutually agreeable neutral selected amongst (a) ADR Systems (20 North Clark Street, Floor 29, Chicago, IL 60602) or (b) JAMS Chicago (71 S. Wacker Drive, Suite 2400, Chicago, IL 60606) it being understood that the Delaware Trustee shall not be required to resolve any dispute or participate in any ADR process.

6.14 Preservation of Releases.

Notwithstanding anything in the Healthcare Provider Trust Documents, including this Trust Agreement, the Master Disbursement Trust Documents, or in any document submitted to the Trustee pursuant thereto to the contrary, under no circumstances shall the terms of the Release, be amended or modified by any Party in any manner.

6.15 Enforcement and Administration.

The provisions of this Trust Agreement and the Healthcare Provider TDP shall be enforced by the Bankruptcy Court pursuant to the Plan and the Confirmation Order. The Parties hereby acknowledge and agree that the Bankruptcy Court shall have continuing exclusive jurisdiction over the settlement of the accounts of the Trustee and over any disputes that arise under this Trust Agreement or the Healthcare Provider TDP and are not resolved by ADR in accordance with Section 6.13 herein.

6.16 Certain Matters Related to Canada.

Notwithstanding anything to the contrary herein or otherwise (a) the Healthcare Provider Trustee(s) and the Delaware Trustee are not, and will at no time be, resident in Canada for purposes of the *Income Tax Act* (Canada), (b) the management, administration, and operation of the Healthcare Provider Trust by the Healthcare Provider Trustee(s), the Delaware Trustee, or any other Person responsible for the management, administration, and operation of the Healthcare Provider Trust, and the exercise of any power or authority by or on behalf of the Healthcare Provider Trust (by any trustee or otherwise), will occur outside of Canada, and (c) the Healthcare Provider Trust shall not be settled by a resident of Canada for purposes of the *Income Tax Act* (Canada), and no contributions will be made, directly or indirectly, by any resident of Canada for purposes of the *Income Tax Act* (Canada) to the Healthcare Provider Trust.

6.17 Effectiveness.

This Trust Agreement shall not become effective until the later of the Effective Date and the date this Trust Agreement has been executed and delivered by all the Parties hereto.

6.18 Counterpart Signatures.

This Trust Agreement may be executed in any number of counterparts and by different Parties on separate counterparts (including by PDF transmitted by e-mail), and each such counterpart shall be deemed to be an original, but all such counterparts shall together constitute one and the same instrument.

(SIGNATURE PAGE FOLLOWS)

IN WITNESS WHEREOF, the Parties have executed this Trust Agreement as of the date first set forth above to be effective as of the Effective Date.

Thomas L. Hogan, as Healthcare Provider Trustee

By: DocuSigned by: Thomas L. Hogan 3206E8EA688D462...
Name:

Wilmington Trust, National Association, as Delaware Trustee

By: _____
Name:
Title:

Exhibit A

Healthcare Provider Trust Distribution Procedures

HEALTHCARE PROVIDER TRUST DISTRIBUTION PROCEDURES[1]

§ 1. APPLICABILITY.

Pursuant to the plan of reorganization of Purdue Pharma L.P. and its Debtor affiliates[2] and the Master TDP, the following claims ("Healthcare Provider Channeled Claims") shall be channeled to and liability therefor shall be assumed by the Healthcare Provider Trust as of the Effective Date: (i) all Healthcare Provider Claims,[3] and (ii) all Released Claims held by providers of healthcare treatment services or any social services, in their capacity as such, that are not Domestic Governmental Entities. Healthcare Provider Channeled Claims shall be administered, liquidated and discharged pursuant to the Healthcare Provider Trust Documents, and satisfied solely from funds held by the Healthcare Provider Trust as and to the extent provided in these distribution procedures (this "Healthcare Provider TDP"). This Healthcare Provider TDP sets forth the manner in which the Healthcare Provider Trust shall make Distributions to Holders of Healthcare Provider Channeled Claims (such Distributions, "Distributions") that satisfy the eligibility criteria for Healthcare Provider Authorized Recipients set forth herein. Healthcare Provider Channeled Claims shall be fully discharged pursuant to this Healthcare Provider TDP.

Healthcare Provider Authorized Recipients (as defined below) are required to use all funds distributed to them from the Healthcare Provider Trust solely and exclusively for (i) the authorized purposes set forth in § 7 (the "Authorized Purposes") or (ii) the payment of attorneys' fees and costs of Holders of Healthcare Provider Channeled Claims (including counsel to the Ad Hoc Group of Hospitals) (collectively, the "Healthcare Provider Authorized Purposes").

§ 2. CLAIMS ADMINISTRATION.

The Plan contemplates that the Healthcare Provider Trust will receive a total of approximately $88 million on the Effective Date (the "Initial Healthcare Provider Trust Distribution").[4] So long as he is able to serve as of the Effective Date, the presumptive trustee of the Healthcare Provider Trust is Hon. Thomas Hogan (Ret.) (the "Trustee"). If Judge Hogan is not able to serve, then a new Trustee will be selected in accordance with the Plan in advance of the Effective Date by the

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[1] These procedures are qualified by the terms of the Plan. Holders of Healthcare Provider Channeled Claims are strongly advised to review the Plan as well as all of the Healthcare Provider Trust Documents and the Debtors' Disclosure Statement for additional information on the terms of the Plan and the treatment of Healthcare Provider Channeled Claims.

[2] Terms used but not defined herein shall have the meaning ascribed to them in the *Thirteenth Amended Joint Chapter 11 Plan of Reorganization of Purdue Pharma L.P. and its Affiliated Debtors* (as modified, amended or supplemented from time to time, the "Plan") [Docket No. 7638].

[3] For the avoidance of doubt, "Healthcare Provider Claim" as defined in the Plan includes, without limitation, (i) the Claims set forth in the 1,030 Proofs of Claim filed by hospitals and the 150 Proofs of Claim filed by other treatment providers and (ii) Claims against the Debtors held by Non-Federal Acute Care Hospitals.

[4] In the event that any payment date is on a date that is not a Business Day, then the making of such payment may be completed on the next succeeding Business Day, but shall be deemed to have been completed as of the required date.

Ad Hoc Group of Hospitals with the consent of the Debtors (which consent shall not be unreasonably withheld, delayed or denied).[5] The Ad Hoc Group of Hospitals is a group of certain Holders of Healthcare Provider Channeled Claims consisting of the Ad Hoc Group of Hospitals identified in the *Second Amended Verified Statement of the Ad Hoc Group of Hospitals Pursuant to Bankruptcy Rule 2019* [Dkt.1536].

The Trustee shall have the power and authority to perform all functions on behalf of the Healthcare Provider Trust, and shall undertake all administrative responsibilities as are provided in the Plan and the Healthcare Provider Trust Documents.[6] The Trustee shall be responsible for all decisions and duties with respect to the Healthcare Provider Trust.[7] If the Trustee determines pursuant to the Healthcare Provider TDP that the holder of a Healthcare Provider Channeled Claim (a) is not eligible or (b) is not qualified to receive a Distribution, then the Trustee or his agent shall so notify (by electronic mail or first class mail) such holder as promptly as reasonably practicable after such determination. Such holder shall then have 14 calendar days from the date of such notice to make additional inquiry (by electronic mail via info@purduehospitalsettlement.com) to the Trustee to ensure that all timely submitted data and forms were duly considered; provided, however, that no additional data or other claim related information may be submitted as a part of such inquiry.

The Trustee shall have the authority to determine the eligibility of Healthcare Provider Authorized Recipients and the amount of Distributions made by the Healthcare Provider Trust. In order to qualify as a Healthcare Provider Authorized Recipient and be eligible to receive a Distribution, Holders of Healthcare Provider Channeled Claims must comply with the terms, provisions and procedures set forth herein, including the Distribution Form Deadline and the timely submission of all forms required pursuant hereto. The Trustee may investigate any Healthcare Provider

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[5] The Healthcare Provider Trust Agreement shall provide that, in the event of a vacancy in the Trustee position, whether by term expiration, death, retirement, resignation, or removal, the vacancy shall be filled by the unanimous vote of the Healthcare Provider Trust Advisory Committee (the "TAC"); in the event that the TAC cannot appoint a successor Trustee, for any reason, the Bankruptcy Court shall select the successor Trustee.

[6] The Healthcare Provider Trust Agreement shall provide that the Trustee shall have the power to appoint such officers, hire such employees, engage such legal, financial, accounting, investment, auditing, forecasting, and other consultants, advisors, and agents as the business of the Healthcare Provider Trust requires, and delegate to such persons such powers and authorities as the fiduciary duties of the Trustee permit and as the Trustee, in its discretion, deem advisable or necessary in order to carry out the terms of the Healthcare Provider Trust, including without limitation the Delaware Trustee, and any third-party claims or noticing agent deemed necessary or convenient by the Trustee, and pay reasonable compensation to those employees, legal, financial, accounting, investment, auditing, forecasting, and other consultants, advisors, and agents employed by the Trustee after the Effective Date (including those engaged by the Healthcare Provider Trust in connection with its alternative dispute resolution activities).

[7] The Healthcare Provider Trust Agreement shall provide that: (i) the Trustee shall receive a retainer from the Healthcare Provider Trust for his or her service as a Trustee in the amount of $25,000 per annum, paid annually; (ii) hourly time shall first be billed and applied to the annual retainer; (iii) hourly time in excess of the annual retainer shall be paid by the Healthcare Provider Trust; (iv) for all time expended as a Trustee, including attending meetings, preparing for such meetings, and working on authorized special projects, the Trustee shall receive the sum of $600 per hour; (v) for all non-working travel time in connection with Healthcare Provider Trust business, the Trustee shall receive the sum of $300 per hour; (vi) all time shall be computed on a decimal (1/10th) hour basis; and (vii) the Trustee shall not be required to post any bond or other form of surety or security unless otherwise ordered by the Bankruptcy Court.

Channeled Claim and may request information from any Holder of a Healthcare Provider Channeled Claim to ensure compliance with the terms set forth in this Healthcare Provider TDP, the other Healthcare Provider Trust Documents and the Plan.

Pursuant to section 1123(b)(3)(B) of the Bankruptcy Code and applicable state corporate law, the Trustee shall be and is appointed as the successor-in-interest to, and the representative of, the Debtors and their Estates for the retention, enforcement, settlement or adjustment of the Healthcare Provider Channeled Claims.

In accordance with Section 5.11(b) and (c) of the Plan, the Trustee shall receive copies of all Proofs of Claims for the Healthcare Provider Claims on the Effective Date, and shall be entitled to make reasonable requests to NewCo for additional information and documents reasonably necessary for the administration of the Healthcare Provider Trust, which may include those medical, prescription or business records of the Debtors related to the Healthcare Provider Channeled Claims, which records shall be transferred to NewCo on the Effective Date.

§ 3. QUALIFYING CERTIFICATION.

To qualify as a Healthcare Provider Authorized Recipient, a Holder of a Healthcare Provider Channeled Claim must certify in its Distribution Form (as defined below) that:

(a) It adheres to the standard of care for the emergency department, hospital wards and outpatient clinics at the time of any prospective evaluation, diagnosis, and treatment of OUD, including with respect to the applicable standard of care for the treatment of addiction, acute withdrawal and treatment for OUD with medication assisted treatment; and

(b) It provides discharge planning and post-discharge care coordination for patients with OUD, including information for appropriate OUD treatment services.

A Holder of a Healthcare Provider Channeled Claim must demonstrate through the Requisite Claims Data that it has been damaged in the past and reasonably anticipates incurring additional abatement expenses in the future arising from patients suffering from OUD; if it does not do so, then it will not receive any Distribution.

§ 4. ELIGIBILITY FOR DISTRIBUTIONS; NOTICES.

(a) Eligibility for Distributions

To qualify as a Healthcare Provider Authorized Recipient eligible to receive Distributions from the Healthcare Provider Trust, each applicable Holder of a Healthcare Provider Channeled Claim must:

(i) Have timely filed a Proof of Claim in the Debtors' Chapter 11 Cases (that is, on or before July 30, 2020);

(ii) Timely submit the form attached hereto as Exhibit A (the "Distribution Form") containing:

A. the certification set forth in § 3;

B. a certification signed by the Holder of a Healthcare Provider Channeled Claim or its attorney attesting to the accuracy and truthfulness of the Holder of a Healthcare Provider Channeled Claim's submission. Such certification must include an attestation that no data required for claims processing and distribution valuation, and no records or information that would reasonably be relevant to the valuation of the distribution, have been misrepresented or withheld; and

C. the certification that the Holder of a Healthcare Provider Channeled Claim will comply with § 7 in its use of any funds distributed to it; and

(iii) Provide all of the requisite claims data (as described in § 5 the "Requisite Claims Data") as part of a timely filed Proof of Claim or in connection with submitting a Distribution Form.

Any Holder of a Healthcare Provider Channeled Claim who meets all of the above criteria (i)-(iii) (each, a "Healthcare Provider Authorized Recipient") shall qualify for Distributions, subject to the limitations otherwise set forth herein; however, if such Holder does not meet such criteria, then it will not qualify as a Healthcare Provider Authorized Recipient and will not receive any Distributions. Any discrepancy as to whether a Holder of a Healthcare Provider Channeled Claim qualifies as a Healthcare Provider Authorized Recipient pursuant to the criteria as set forth in this § 4(a) will be resolved by the Trustee.

Those Healthcare Provider Claims that are evidenced by timely filed Proofs of Claim in the Debtors' Chapter 11 Cases (that is, for which Proofs of Claim were filed prior to or on the General Bar Date of July 30, 2020, i.e., Dkt. 1536) that contained all of the Requisite Claims Data for such Healthcare Provider Claims have satisfied the requirements of §§ 4(a)(i) and 4(a)(iii), and shall be required to submit only a Distribution Form that provides the certifications set forth in § 4(a)(ii) to qualify for Distributions.[8]

FOR AVOIDANCE OF DOUBT, FOR A HOLDER OF A HEALTHCARE PROVIDER CHANNELED CLAIM TO QUALIFY AS A HEALTHCARE PROVIDER AUTHORIZED RECIPIENT AND BE ELIGIBLE TO RECEIVE A DISTRIBUTION, SUCH HOLDER OF A HEALTHCARE PROVIDER CHANNELED CLAIM MUST TIMELY SUBMIT A FULLY COMPLETED DISTRIBUTION FORM BY ON OR BEFORE THE DISTRIBUTION FORM

[8] There are approximately 1,180 Healthcare Provider Claims believed to satisfy the requirements of §§ 4(a)(i) and 4(a)(iii), comprising approximately 1,030 Proofs of Claim filed by hospitals and 150 Proofs of Claim filed by other treatment providers; this Healthcare Provider TDP does not constitute an admission by the Trustee that such Proofs of Claim in fact contained all applicable Requisite Claims Data, and the Trustee reserves the right to request additional information from any Holder of a Healthcare Provider Channeled Claim before such Holder of a Healthcare Provider Channeled Claim is determined to be a Healthcare Provider Authorized Recipient.

DEADLINE (THAT IS, FORTY-FIVE (45) DAYS AFTER THE DATE OF THE APPLICABLE DISTRIBUTION DEADLINE NOTICE, AS SET FORTH HEREIN).

(b) Notices

(i) As soon as reasonably practicable after the Effective Date of the Plan, the Trustee or the Claims Administrator, as applicable, shall cause a notice to be served on each Holder of a Healthcare Provider Channeled Claim a "Distribution Deadline Notice". Such notice shall contain, among other things that the Trustee deems reasonable and appropriate under the circumstances, (i) this Healthcare Provider TDP, including the Distribution Form attached hereto, (ii) the URL for the Debtors' claims and noticing website where such Hospitals can locate the Plan (https://restructuring.ra.kroll.com/purduepharma), and (iii) clear instructions for submitting a Distribution Form to the Trustee, the deadline set forth in each such Distribution Form for submitting the Distribution Form being 45 days after the date of such notice.

(ii) [intentionally omitted]

(iii) For any Holder of a Healthcare Provider Channeled Claim that receives a Distribution Deadline Notice pursuant to §§ 4(b)(i) or 4(b)(ii) hereof and submits a Distribution Form, and all of its parts, by the applicable deadline (with respect to each such notice, the "Distribution Form Deadline") and whose Distribution Form is substantially complete but otherwise defective in such a manner as to render such Holder of a Healthcare Provider Channeled Claim ineligible to receive Distributions, and to the extent such defect is determined by the Trustee to be curable, the Trustee, as applicable, shall provide such Holder of a Healthcare Provider Channeled Claim with notice of the defect and a reasonable period of time following delivery of such notice for such Holder of a Healthcare Provider Channeled Claim to cure such defective Distribution Form. The Trustee shall exercise discretion in determining defect, curability and the period of time in which a defect may be cured. Under no circumstance is the Trustee obligated to send a notice of defect for Distribution Forms that do not provide responses to the requirements set forth under §§ 4(a)(ii) and 4(a)(iii).

(iv) Other than pursuant to the cure procedures set forth herein, any Holder of a Healthcare Provider Channeled Claim that does not submit a Distribution Form shall not qualify as a Healthcare Provider Authorized Recipient, and any Holder of a Healthcare Provider Channeled Claim that submits a Distribution Form after the Distribution Form Deadline shall not qualify as a Healthcare Provider Authorized Recipient. No Distribution Form shall be accepted after the Distribution Form Deadline.

§ 5. EVIDENCE FOR DETERMINATION OF DISTRIBUTIONS.

(a) To permit the Trustee to evaluate the amount each Healthcare Provider Authorized Recipient is to receive as a Distribution, and to the extent not already submitted in connection with its Proof of Claim, a Holder of a Healthcare Provider Channeled Claim must submit all of the following, non-exhaustive, data and types of documents, unless otherwise determined in the discretion of the Trustee in consultation with the TAC and consistent with § 4(b)(iii):

(i) A properly and fully completed Distribution Form, with all its parts and requisite submissions, as established by the Trustee, consistent with the requirements set forth in § 4; and

(ii) copies of all claims, complaints, proofs of claim, notices, settlement documents, releases, recoveries, compensation received, or similar documents that a Holder of a Healthcare Provider Channeled Claim submits or entered into in respect of claims asserted against or to be asserted against any other entity or person arising from or related to such Holder of a Healthcare Provider Channeled Claim's OUD program or related to any of the injuries that underlie that claim presented to the Trustee.

The Trustee may request additional information as reasonably necessary in the opinion of the Trustee to determine the amount to be distributed to a Healthcare Provider Authorized Recipient. The Trustee shall establish a reasonable timeframe in which a Healthcare Provider Authorized Recipient must provide any requested information.

§ 6. DETERMINATION OF DISTRIBUTION AMOUNTS.

(a) The Trustee (or its agents or representatives) shall review the timely submitted Distribution Forms.

(b) The Trustee shall utilize (but shall have no rights in or to the intellectual property contained in) the proprietary Cherry Bekaert Model and Algorithm (the "Model"), prepared and operated by Cherry Bekaert Advisory, LLC (formerly known as Legier & Company, apac), for determining the amount of each Distribution. The amount of the Distribution to be paid to each Healthcare Provider Authorized Recipient shall be determined within 120 days after the applicable Distribution Form Deadline or in a period of time determined by the Trustee to be most practicable.

(c) The Model shall determine the amount distributable to each Healthcare Provider Authorized Recipient based on (1) the diagnostic codes associated with operational charges incurred by the Healthcare Provider Authorized Recipient in connection with the treatment of opioid use disorder, (2) the portion of such charges that were

not reimbursed, and (3) the following distribution determination factors and weights:[9]

(i) Units of morphine milligram equivalents (MME) dispensed in the Healthcare Provider Authorized Recipient's service area ("Service Area") during the period January 1, 2006-December 31, 2014 (the "Measurement Period") (to be weighted at 10%);

(ii) Opioid use disorder rates at the state level, pro-rated for each Healthcare Provider Authorized Recipient (to be weighted at 10%);

(iii) Opioid overdose deaths in the Healthcare Provider Authorized Recipient's Service Area (to be weighted at 8.75%)

(iv) Operational impact calculated using the Model, to include opioid diagnoses, and charge and reimbursement data (to be weighted at 35%);

(v) Healthcare Provider Authorized Recipient's opioid related patients as a percentage of its total patients (to be weighted at 18.75%);

(vi) 17.5% for either

A. such Healthcare Provider Authorized Recipient having filed a timely Proof of Claim in the Chapter 11 Cases claim filing process, or

B. such Healthcare Provider Authorized Recipient having been designated as a "Safety Net Hospital"[10] on the Effective Date.

§ 7. HEALTHCARE PROVIDER AUTHORIZED PURPOSES.

(a) All net funds (after the deduction of all legal fees and litigation expenses, as described herein, and in the Healthcare Provider Trust Agreement) distributed to Healthcare Provider Authorized Recipients shall be used solely and exclusively for opioid use disorder ("OUD") abatement programs, whether currently existing or newly initiated. As a condition of receiving a Distribution, each Healthcare Provider Authorized Recipient must submit to the Trustee on its Distribution Form a written statement that all funds will be spent only in the Healthcare Provider Authorized Recipient's Service Area for one or more of the following Healthcare Provider Authorized Purposes:

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[9] The Model calculates a Healthcare Provider Authorized Recipient's loss resulting from its treatment of patients with OUD and other opioid diagnoses, considering the total charges and collections for each, among other things, including a causation algorithm applied to each "patient encounter.

[10] A "Safety Net Hospital" has (a) a Medicare Disproportionate Patient Percentage (DPP) of 20.2% or greater; (b) annual uncompensated care (UCC) of at least $25,000 per bed; and (c) profit margin of 3.0% or less.

(i) Providing transportation to treatment facilities for patients with OUD.

(ii) Providing continuing professional education in addiction medicine, including addressing programs addressing stigma.

(iii) Counteracting diversion of prescribed medication in ED or practice, consistent with the following goal: reducing opioid misuse, OUD, overdose deaths, and related health consequences throughout the hospital Service Area (county or region).

(iv) Participating in community efforts to provide OUD treatment to others in the community, such as those in jails, prisons, or other detention facilities.

(v) Providing community education events on opioids and OUD.

(vi) Providing Naloxone kits and instruction to patients upon discharge.

(vii) Implementing needle exchange in hospital or adjacent clinic and providing on-site medication-assisted treatment services if possible.

(viii) Prospectively providing otherwise unreimbursed or under-reimbursed future medical services for patients with OUD or other opioid related diagnoses.

(ix) Building or leasing space to add half-way house beds.

(x) Participating in research regarding development of innovative OUD treatment practices.

(xi) Directing moneys to any other public or private Healthcare Provider Authorized Recipient of funds concerning the treatment of persons with OUD or other opioid-related diagnoses; provided that such recipient's use of such funds would otherwise constitute an Authorized Purpose].

(xii) Medication-assisted treatment programs ("MAT Programs"): an aggregate of $50 million may be earmarked for Holders of Healthcare Provider Channeled Claims to establish and implement a MAT Program or to continue, complete and/or implement an existing MAT Program already under development.[11]

(xiii) Engaging in any other abatement activity with the express permission of the Bankruptcy Court, at the request of the Trustee.

(b) In addition, the Healthcare Provider Trust shall, in accordance with the Plan, the Confirmation Order and the Healthcare Provider Trust Documents, make

[11] The Distribution Form will provide an opportunity to indicate the proportion and amount of Distributions that the Healthcare Provider Authorized Recipient intends to apply to MAT Programs.

Distributions to Healthcare Provider Authorized Recipients exclusively for Healthcare Provider Authorized Purposes within each Healthcare Provider Authorized Recipients' respective Service Area identified in the claim. Decisions concerning Distributions made by the Healthcare Provider Trust will consider the need to ensure that underserved urban and rural areas, as well as minority communities, receive equitable access to the funds.

(c) To the extent any Holder of a Healthcare Provider Channeled Claim that is otherwise a Healthcare Provider Authorized Recipient does not comply with this § 7, such Holder of a Healthcare Provider Channeled Claim shall not be a Healthcare Provider Authorized Recipient and shall be disqualified from receiving Distributions, notwithstanding any other eligibility determination pursuant to other sections or procedures set forth herein or in the other Healthcare Provider Trust Documents.

§ 8. DISTRIBUTIONS BY HEALTHCARE PROVIDER TRUST.

(a) Once the Trustee has calculated the amount of the Distribution to be paid to each Healthcare Provider Authorized Recipient, and also calculated each Healthcare Provider Authorized Recipient's *pro rata* share of the total sum of all Distributions to be paid to all Healthcare Provider Authorized Recipients, then the Trustee shall make interim Distributions, from time to time in its judgment, to those Healthcare Provider Authorized Recipients that have complied with all of the criteria and procedures described herein. Unless otherwise determined by the Trustee, such Healthcare Provider Authorized Recipients may receive one interim, and one final, distribution.

(b) All payments made for one or more of said Healthcare Provider Authorized Purposes shall be subject to audit by the Trustee of the Healthcare Provider Trust and shall be repaid with a ten percent (10%) penalty added for any funds found by audit to have been spent for an unauthorized purpose. Such audit may occur any time prior to the wind-down of the Healthcare Provider Trust.

(c) Distributions will be subject to a common benefit assessment and may be subject to certain additional assessments for payment of attorneys' fees and costs of the Ad Hoc Group of Hospitals in accordance with the Plan.

§ 9. REPORTING BY HEALTHCARE PROVIDER AUTHORIZED RECIPIENTS.

(a) The Healthcare Provider Trust shall have the right to audit a claimant to determine whether the Healthcare Provider Authorized Recipient's expenditures for Healthcare Provider Authorized Purposes have met the requirements set forth in the Healthcare Provider Trust Documents.

(b) Each Healthcare Provider Authorized Recipient, if and when requested by the Trustee (or its agents or representatives), shall provide supporting documentation, in a mutually agreed upon format, demonstrating that the Healthcare Provider Authorized Recipient's expenditures for Healthcare Provider Authorized Purposes

have met the requirements of the Healthcare Provider Trust Documents. All Proofs of Claim, Distribution Forms and certifications filed or submitted by Holders of Healthcare Provider Channeled Claims are subject to audit by the Trustee (or its agents or representatives). If the Trustee finds a material misstatement in a Holder of a Healthcare Provider Channeled Claim's Proof of Claim, Distribution Form or certification, the Trustee may allow that Holder of a Healthcare Provider Channeled Claim up to 30 days to resubmit its Proof of Claim, Distribution Form or certification with supporting documentation or revisions. Failure of the Holder of a Healthcare Provider Channeled Claim to timely correct its misstatement in a manner acceptable to the Trustee may result in forfeiture of all or part of the Holder of a Healthcare Provider Channeled Claim's qualification as a Healthcare Provider Authorized Recipient or right to receive Distributions.

(c) The Trustee shall have the power to take any and all actions that in the judgment of the Trustee are necessary or proper to fulfill the purposes of Healthcare Provider Trust. The Healthcare Provider Trust retains the right to seek return by legal means of any expenditures which fail to comply with the requirements of this Healthcare Provider TDP.

§ 10. REPORTING BY THE HEALTHCARE PROVIDER TRUST.

The Healthcare Provider Trust shall file an annual report with the Bankruptcy Court after each year that the Healthcare Provider Trust is in existence, summarizing the distributions made from the Healthcare Provider Trust and detailing the status of any Healthcare Provider Authorized Recipient audits, and any recommendations made by the Trustee relating to such audits.