



BLASINGAME › BURCH › GARRARD & ASHLEY, P.C.

Attorneys at Law

W. SEABORN ASHLEY
1947-2001

J. RALPH BEAIRD
1925-2014

GARY B. BLASINGAME
of counsel

E. DAVISON BURCH
of counsel

LEANNA B. PITTARD
of counsel

HENRY G. GARRARD III

ANDREW J. HILL III

THOMAS H. ROGERS JR.

MICHAEL A. MORRIS

JAMES B. MATTHEWS III

RICHARD W. SCHMIDT

EVAN W. JONES

GEORGE W. BROWN III

DAVID A. DISMUKE

MOLLY K. TALLEY

JOSH B. WAGES

ROBERT S. HUESTIS

THOMAS F.
HOLLINGSWORTH III

ALVIN L. BRIDGES

SARA E. SCHRAMM

LEE S. ATKINSON

MICHAEL RUPPERSBURG

THOMAS J. JEFFORDS

CHARLES W. RUFFIN

HALEY C. ROBISON

ALEXANDRA K. HUGHES

AMY S. BEMENT

W. BLAKE OGDEN

CAROLINE J. HARVEY

TYLER C. MATHIS

P.O. Box 832
Athens, Georgia 30603
440 College Avenue, Suite 320
Athens, GA 30601
Phone 706.354.4000
Fax 706.353.0673

1021 Parkside Commons, Suite 104
Greensboro, GA 30642
Phone 706.453.7139
Fax 706.453.7842

PLEASE REPLY TO
ATHENS ADDRESS

Andrew J. Hill III
Email address: ahill@bbga.com

August 26, 2021

Via Email

Re: *In Re: National Prescription Opiate Litigation*
Case No. 1:17-mdl-2804, United States District Court for the Northern
District of Ohio, Eastern Division (Hon. Dan A. Polster)

Dear Client:

The bankruptcy court has entered an order approving Mallinckrodt's Disclosure Statement for Joint Chapter 11 Plan of Reorganization of Mallinckrodt plc and authorized Mallinckrodt to solicit votes from creditors for its Joint Plan of Reorganization of Mallinckrodt plc and Its Debtor Affiliates. Accordingly, the Mallinckrodt debtors are now soliciting votes from their creditors. As a Class 8(b) Municipal Opioid Claims creditor, you have an opportunity to vote to accept or reject the proposed Plan. The Plan will be considered accepted by your class if at least two-thirds of the votes cast by members of Class 8(b) are votes to accept the plan. **The deadline to vote on the Plan is September 3, 2021.**

We recommend that you vote to accept the Plan. The Plan has widespread support from Mallinckrodt's public and private creditors, including the Plaintiffs' Executive Committee, which represents the interests of local governments and leads the National Prescription Opiate Litigation. The Plan is a fair and equitable resolution of the opioid-related claims asserted against the Mallinckrodt debtors and will ensure resources flow to local governments and other public creditors to abate the opioid epidemic. The attached "Disclosure Statement for Joint Chapter 11 Plan of Reorganization of Mallinckrodt PLC and its Debtor Affiliates Under Chapter 11 of the Bankruptcy Code" discusses the Plan in detail. (Doc. 2917).

To resolve the claims of Mallinckrodt's public and private opioid creditors, the proposed Plan provides for the establishment of a master disbursement trust, Opioid MDT II, that will be funded with \$1.6 billion in cash over seven years and certain non-cash assets, including new opioid warrants, insurance assets, and estate claims. Through various other opioid trusts, Opioid MDT II will distribute approximately 80% of its assets to public opioid claimants and approximately 20% of its assets to private opioid claimants. The Opioid MDT II trust will distribute funds to the National Opioid Abatement Trust ("NOAT II"), the specific opioid trust established to serve as the sole means of recovery for state and municipal opioid claimants.

The funds distributed by Opioid MDT to NOAT II, will, in turn, be distributed from NOAT II to the states for the purpose of abating the opioid epidemic. Interstate allocation of NOAT II funds is based on various factors, including the number of prescription opioids distributed in the state, the prevalence of opioid use disorder in the state, the number of overdose deaths in the state, and the population of the state. Intrastate allocation of NOAT II funds will be governed either by a Statewide Abatement Agreement or, if no Statewide Abatement Agreement is reached between the state and local governments, a Default Allocation Mechanism. At this time, there is no Statewide Abatement Agreement in Georgia but we continue to have discussions with the State of Georgia regarding the allocation of funds.

After creditors cast their votes to accept or reject the proposed Plan, the bankruptcy court will hold a confirmation hearing on September 21, 2021. The bankruptcy court may confirm the Plan even if Class 8(b) does not accept the Plan. If the Plan is confirmed, it is expected to go into effect by the end of the year and will be binding on you and your claims against the Mallinckrodt debtors.

We apologize for the short notice but still recommend that you vote to accept the proposed Plan. We will cast votes on behalf of our clients to accept the Plan on September 3, 2021. If you want to vote to reject the Plan, or do not want to vote on the Plan, please let us know by September 2, 2021.

Sincerely,

/s/ Andrew J. Hill III

Andrew J. Hill III