



NATIONAL  
ASSOCIATION OF  
ATTORNEYS GENERAL

# Governmental Claims Analysis

A general overview of some of the types of governmental claims  
filed in mass-tort bankruptcies



# Select Cases Analyzed

- *In re: Insys Therapeutics, Inc.*, Case No. 19-11292, Bankr. D. Del., June 10, 2019.
- *In re: Purdue Pharma, L.P.*, 19-23649, Bankr. S.D.N.Y., September 15-16, 2019.
- *In re: Mallinckrodt, plc*, 20-12522, Bankr. D. Del., October 12, 2020.
- *In re: Aearo Technologies, LLC*, 22-02890, Bankr. S.D. Ind., July 26, 2022.
- *In re: Endo International plc*, 22-22549, Bankr. S.D.N.Y., August 16, 2022.
- *In re: Mallinckrodt, plc*, 23-11258, Bankr. D. Del., August 23, 2023.
- *In re: AIO US, Inc.*, Case No. 24-11836, Bankr. D. Del., August 12, 2024.



# Method of Data Selection & Collection

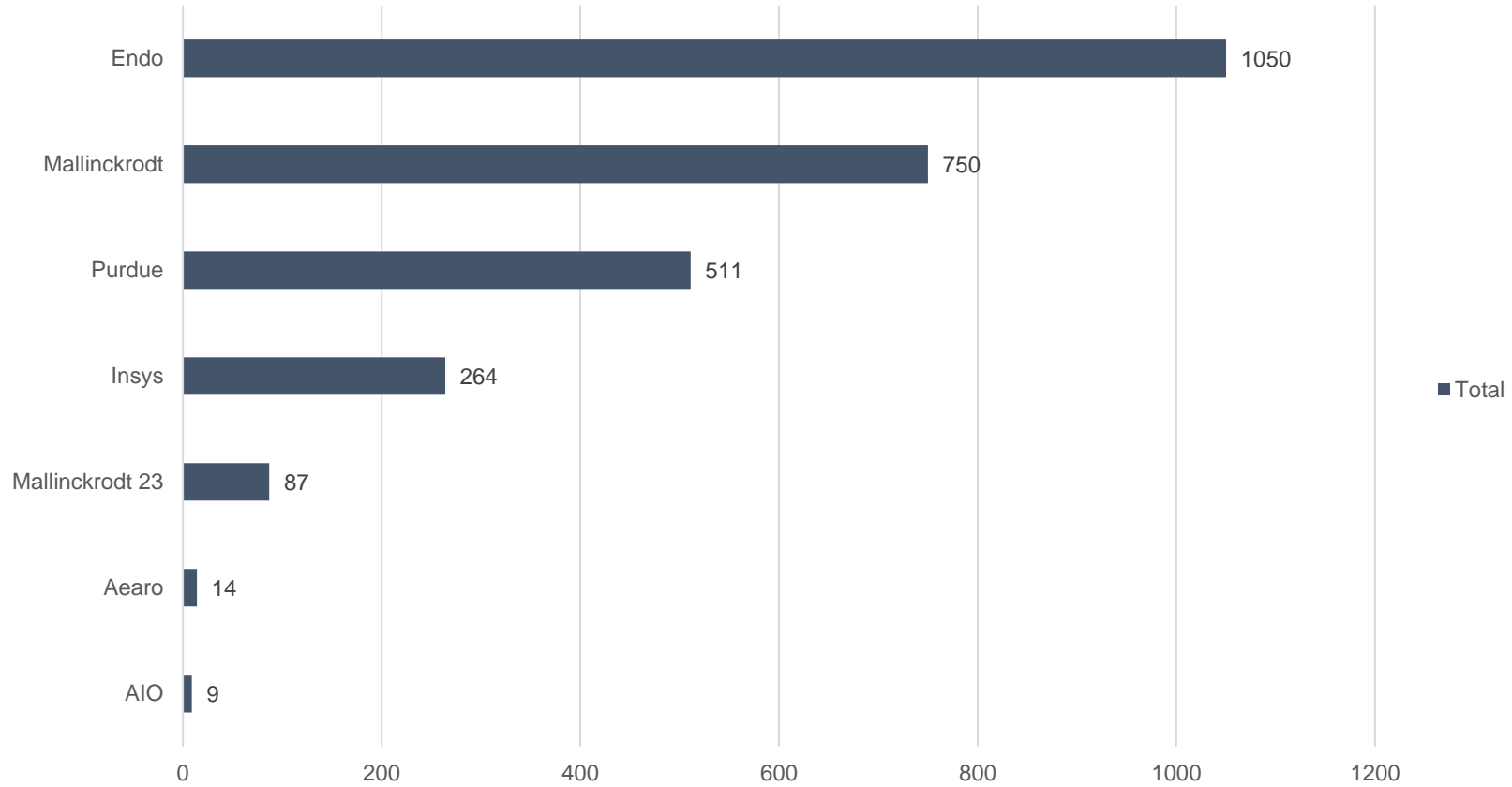
- Source of Data:
  - Claims data base on the noticing agents' case site
- Method of Collection:
  - Only filed claims were searched
  - Search terms for claim collection included:
    - City/Town/Village/Municipal
    - Controller/Comptroller
    - County
    - Fire
    - Revenue
    - School District/ISD/Board of
    - Sheriff
    - State & State of
    - Tax
    - Tribe
  - The following types of claims were not collected:
    - Hospitals and medical centers
    - Pension or similar type claims



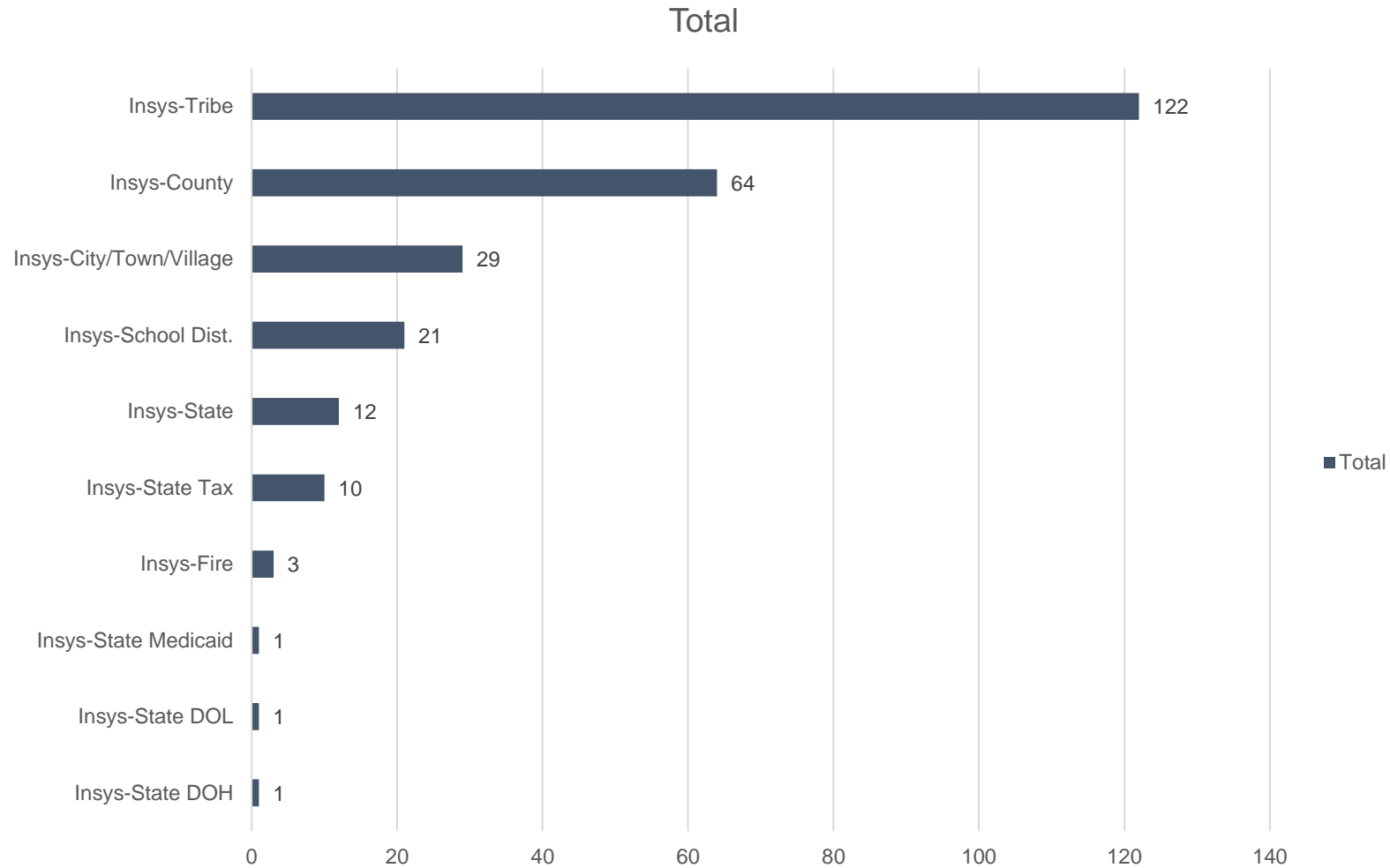
# Classification & Caveats

- After all claims were collected and transferred into Excel, they were categorized into the following groups used in this analysis:
  - City/Town/Village (including municipalities)
  - County
  - Fire
  - Sheriff
  - State
  - State CPD (Consumer Protection Division)
  - State DOH (Department of Health)
  - State DOL (Department of Labor)
  - State Medicaid
  - State Tax
  - State UC (Unclaimed Property)
  - Tribe
- This method of collection and classification was for general purposes, and this analysis does not include an exhaustive list of every state-governmental claim.
- For Purdue:
  - School District & Tribe claims that were duplicate or amended were excluded
  - 24 states and 5 territories filed a combined proof of claim
- For AIO, claims were last collected on November 11, 2024. The government-claims bar date is January 22, 2025

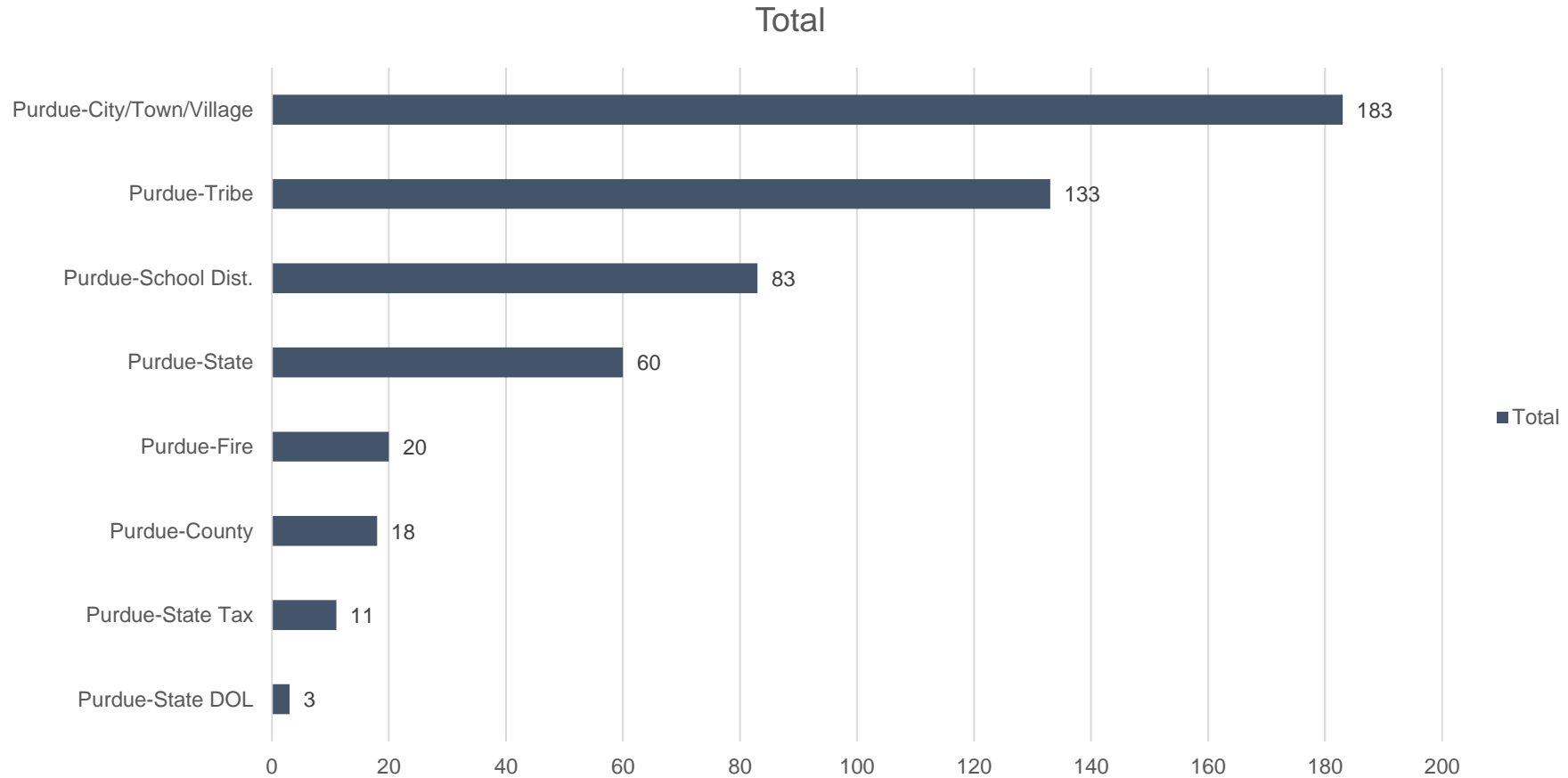
### Total Number of Claims by Case



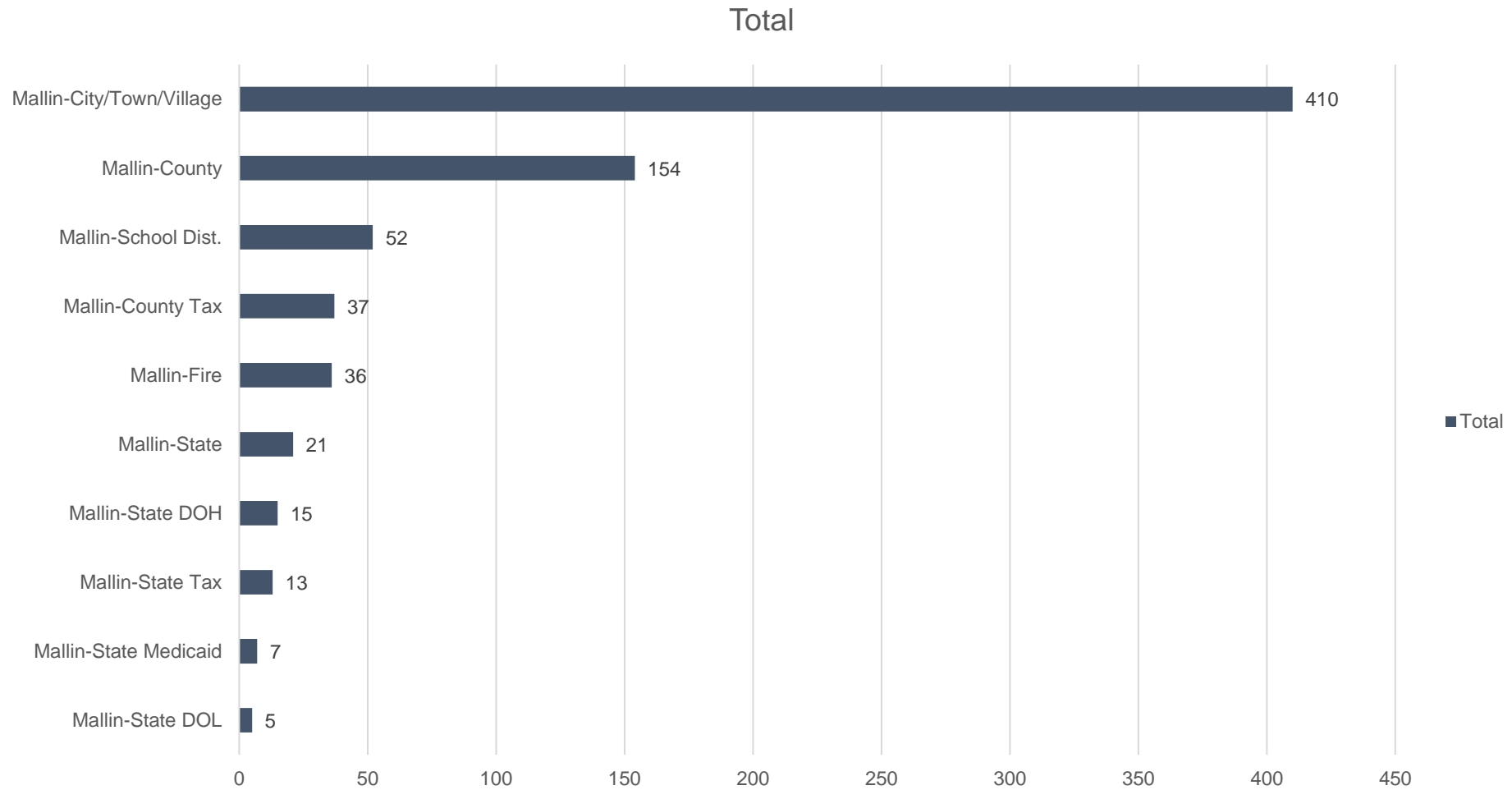
Insys Filing Date: 6/10/2019  
Governmental Claims Distribution



Purdue Filing Date: 9/15–9/16, 2019  
Governmental Claims Distribution

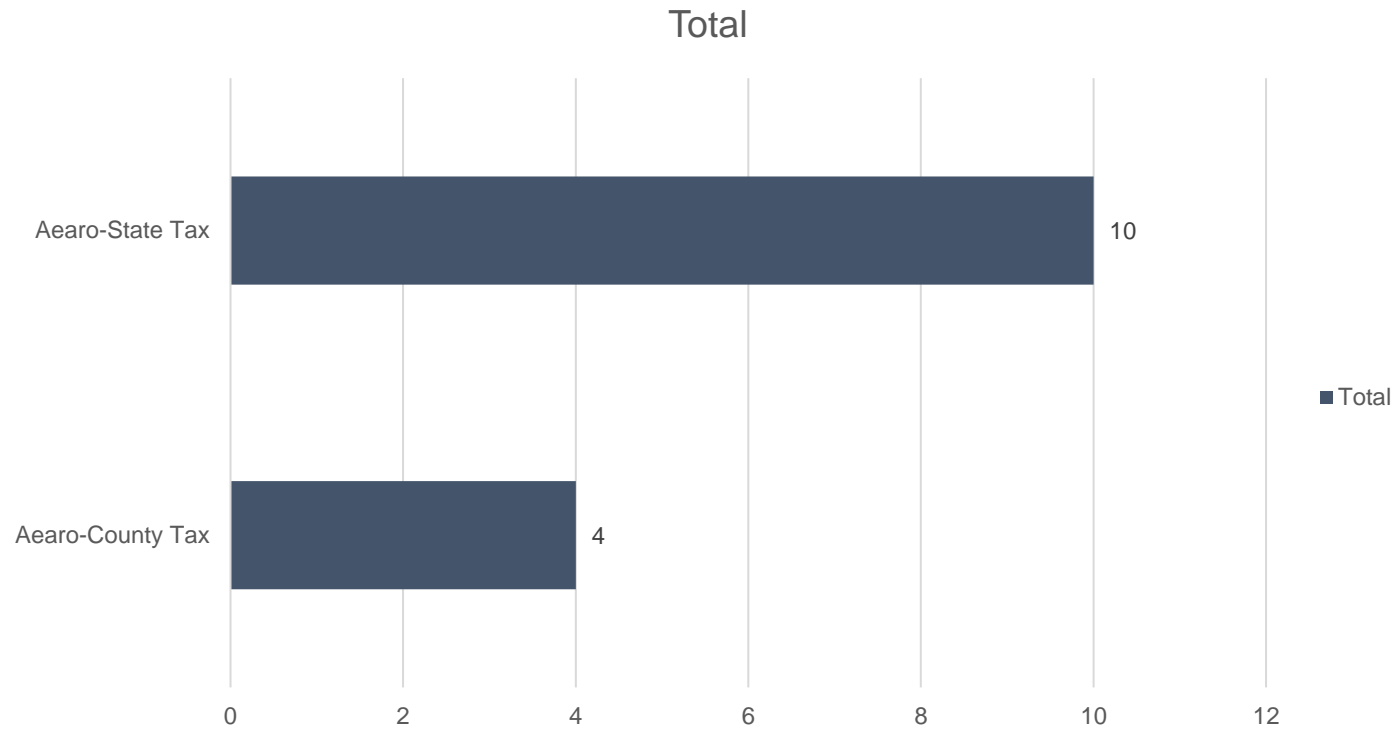


Mallinckrodt Filing Date: 10/12/2020  
Governmental Claims Distribution

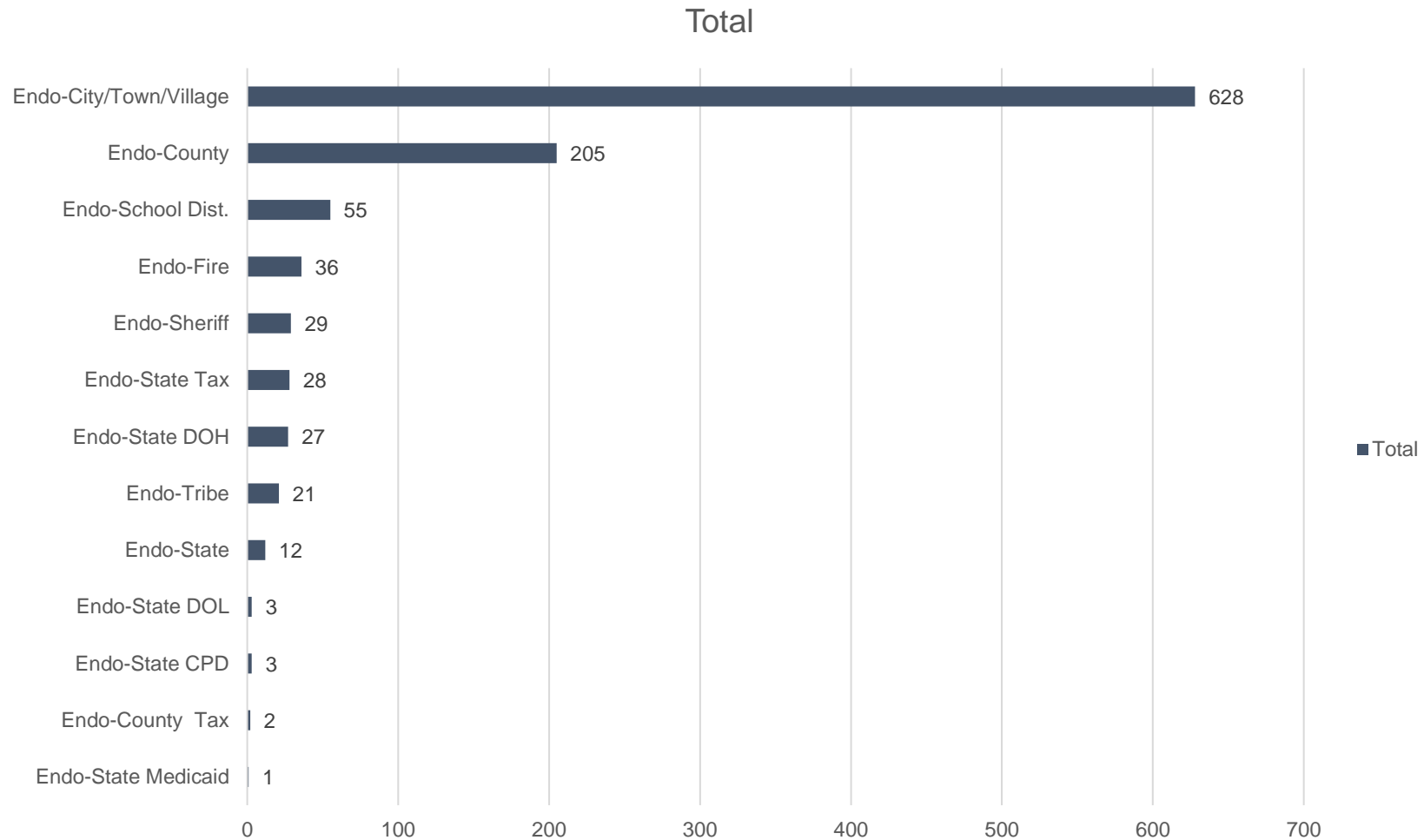




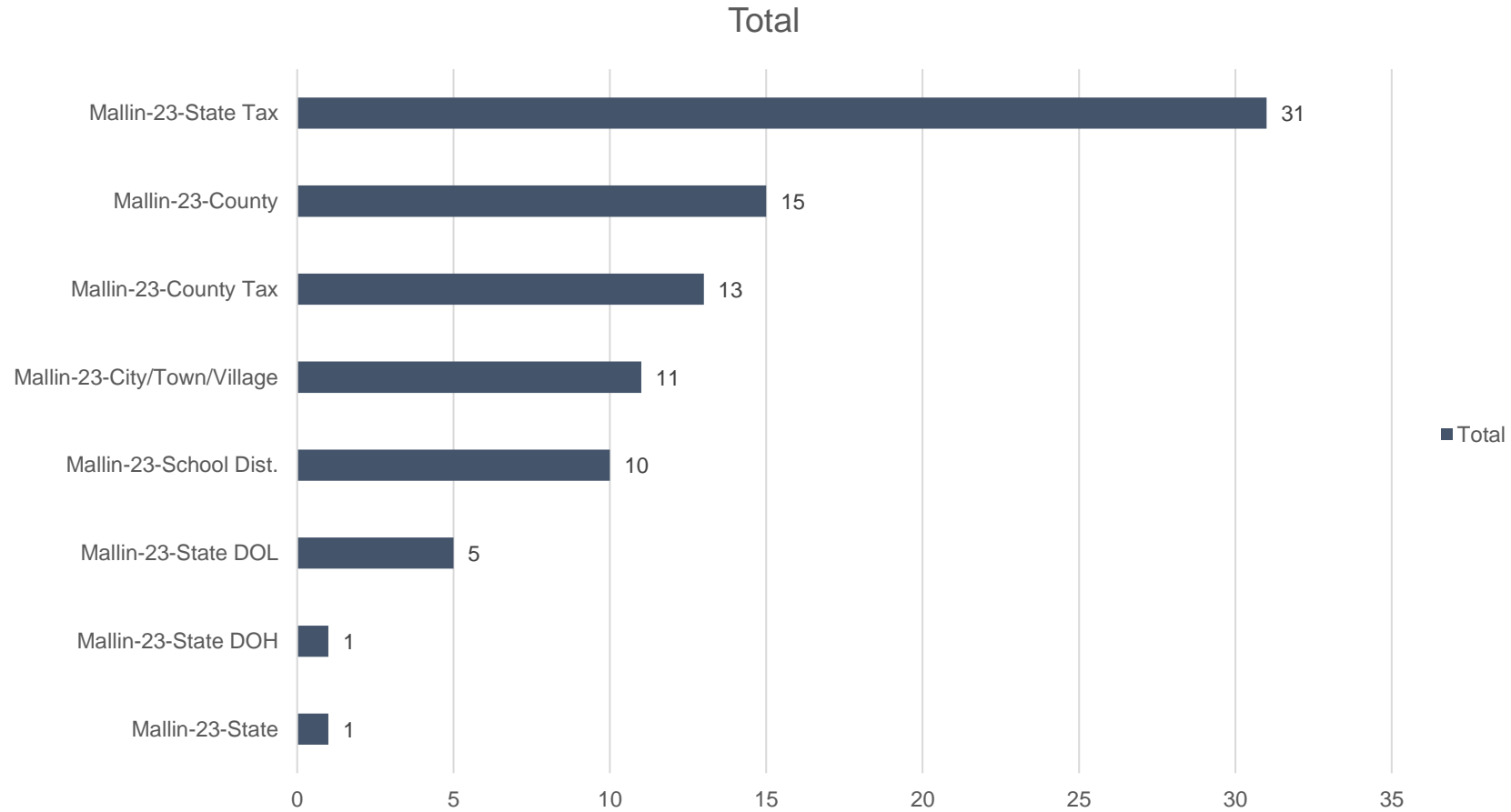
Aearo Filing Date: 7/26/2022  
Governmental Claims Distribution



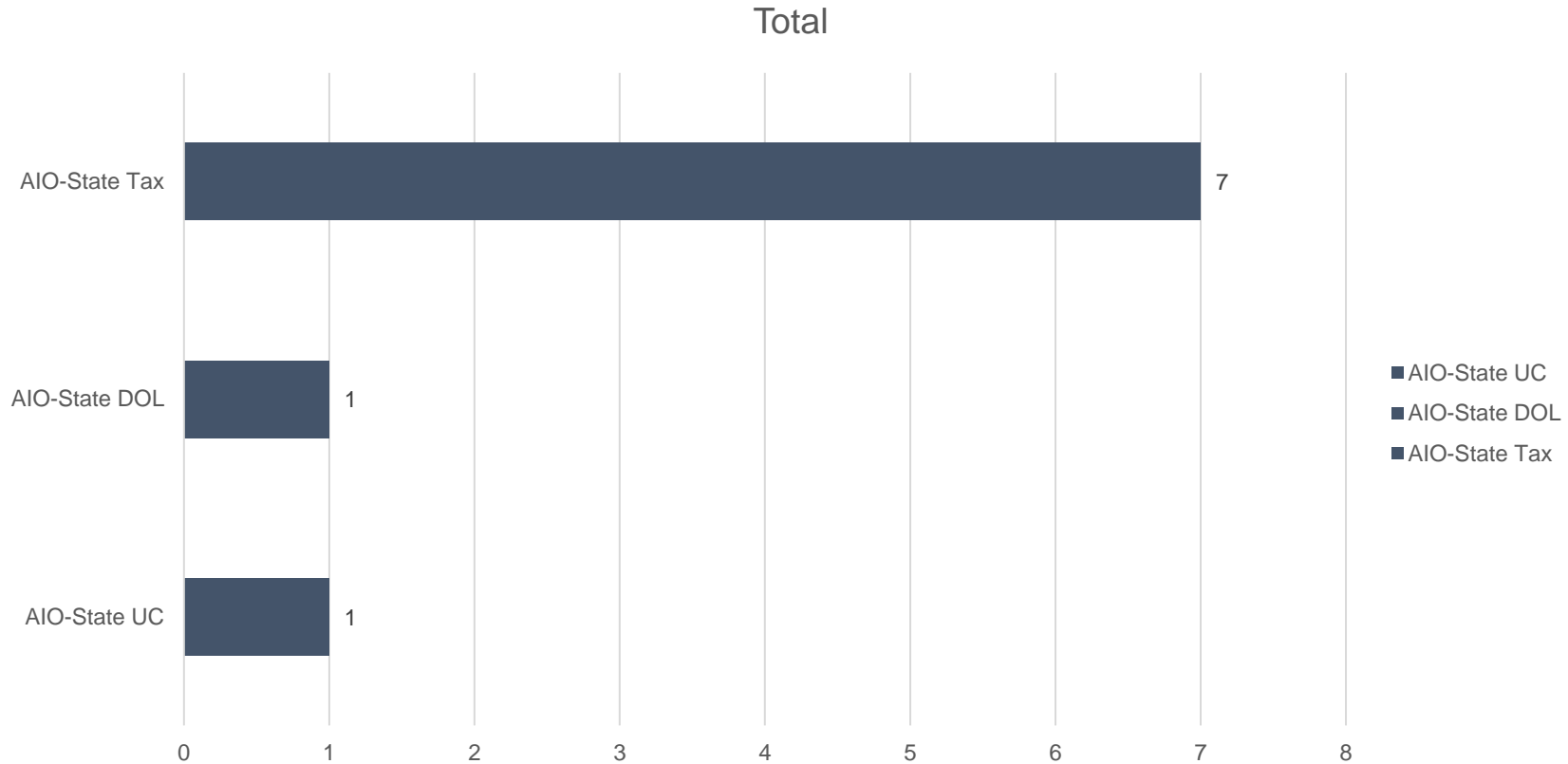
Endo Filing Date: 8/16/2022  
Governmental Claims Distribution



Mallinckrodt 23 Filing Date: 8/23/2023  
Governmental Claims Distribution

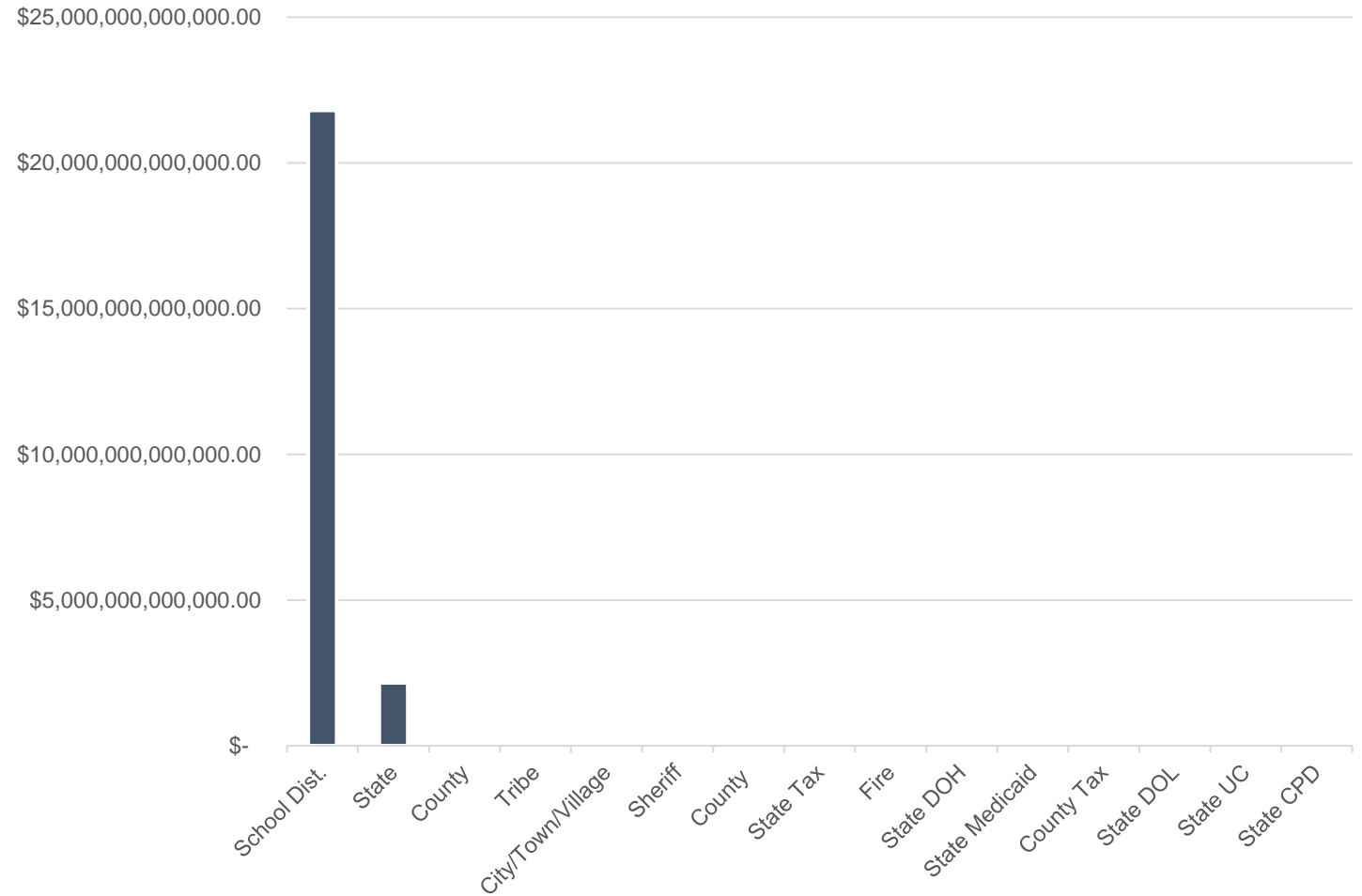


AIO Filing Date: 7/26/2024  
Governmental Claims Distribution

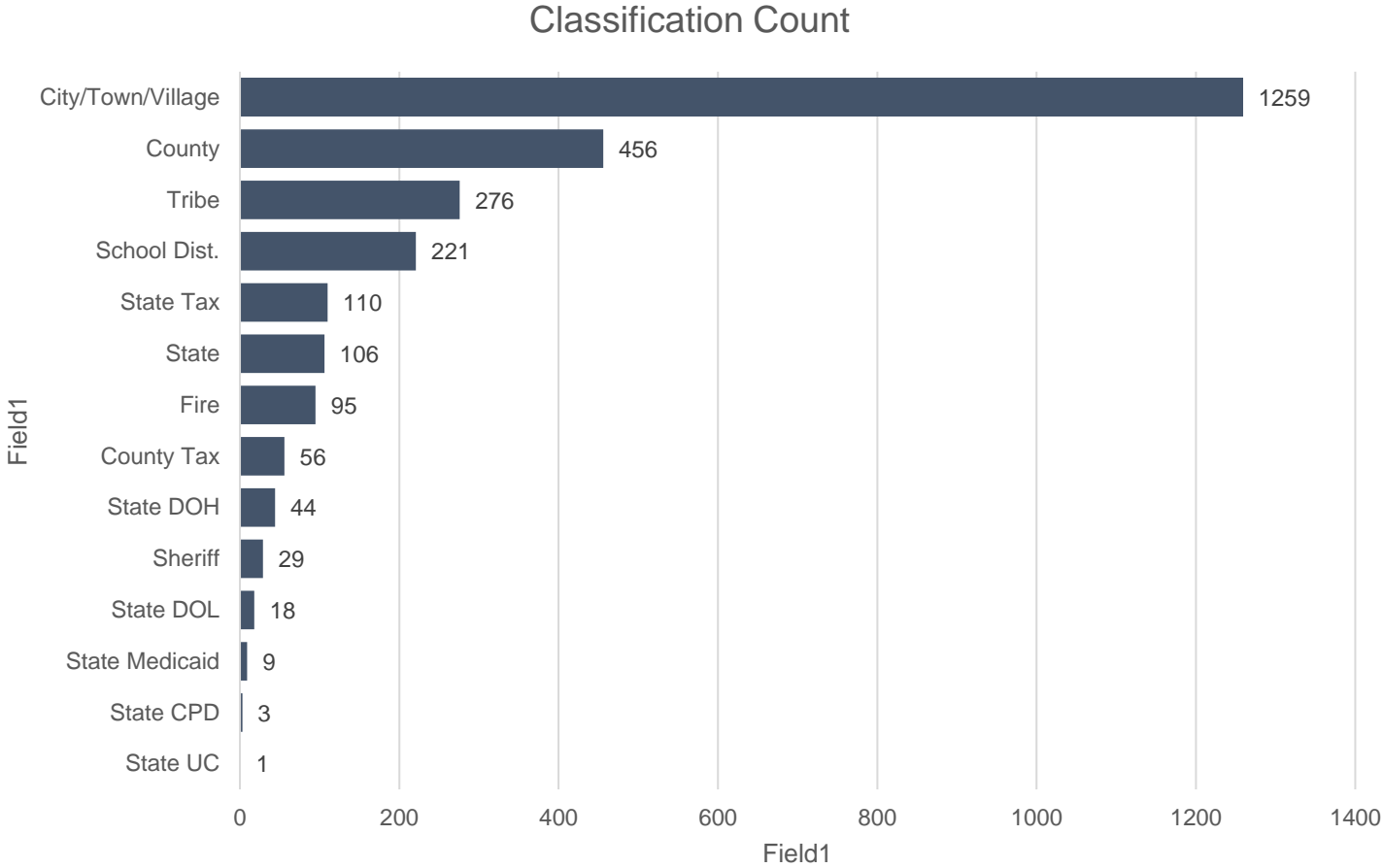


<u>Classification</u>	<u>Sum of Claim Value</u>
School Dist.	\$ 21,805,356,983,596.20
State	\$ 2,159,509,304,359.58
County	\$ 70,999,014,602.12
Tribe	\$ 38,139,210,924.99
City/Town/Village	\$ 37,282,023,508.00
Sheriff	\$ 878,079,112.85
State Tax	\$ 27,591,476.40
Fire	\$ 21,469,752.10
State DOH	\$ 3,437,696.79
State Medicaid	\$ 1,920,013.30
County Tax	\$ 985,054.74
State DOL	\$ 117,280.96
State UC	\$ 7,093.36
State CPD	\$ -
<b>Grand Total</b>	<b>\$ 24,112,220,144,471.40</b>

Total Values by Classification



Classification	Count Per Classification
City/Town/Village	1259
County	456
Tribe	276
School Dist.	221
State Tax	110
State	106
Fire	95
County Tax	56
State DOH	44
Sheriff	29
State DOL	18
State Medicaid	9
State CPD	3
State UC	1
Grand Total	2683



## Distribution of Classifications for each Case Analyzed

