

amended, and Treasury Regulation Sections 1.468B-1, *et seq.*, that will hold and distribute the funds held within the Zydus Settlement Trust as well as each such other Additional 2025 Tribal Settlement fund that the Court directs to be held therein by subsequent order.

Therefore, by entry of this Order, the Court desires to establish such Tribal QSF, which shall be called the “2025 Multi Defendant Tribal Opioid Settlement Trust”, and which such Tribal QSF shall hold and distribute the funds held within the Zydus Settlement Trust as well as any Additional 2025 Tribal Settlement fund that the Court directs to be held therein by subsequent order. Further, the Court desires to appoint Special Master David R. Cohen as trustee and QSF administrator of the Tribal QSF for purposes of Treasury Regulations Section 1.468B-2(k)(3) (in such capacities, the “Trustee/QSF Administrator”) to oversee administration of the Tribal QSF. In such capacity, Mr. Cohen shall take such actions he determines to be necessary and appropriate in connection with the establishment and administration of the Tribal QSF and the Zydus Settlement Trust funds to be held therein, including (without limitation) the creation of a trust to serve as the legal entity that operates and administers the Tribal QSF and the establishment of bank accounts³ to hold and distribute the funds held within the Zydus Settlement Trust and its sub-funds in accordance with the Zydus Settlement Agreement. The fees of the Trustee/QSF Administrator and any fee panel members, advisors, vendors and services he determines to be necessary and appropriate to conduct and complete his work (including, without limitation, those incurred prior to the fulfillment of the conditions precedent of the Zydus Tribal Settlement Agreement), shall be paid for or reimbursed from the interest generated by the funds held within the Zydus Settlement Trust, or, thereafter, from the Zydus Settlement Trust funds.

³ Such accounts to be opened at Huntington Bank, or at another financial institution to be selected by the Trustee/QSF Administrator in his discretion and approved by the Court

Accordingly, as set forth in detail above and consistent with the foregoing, the Court hereby ORDERS as follows:

1. The 2025 Multi Defendant Tribal Opioid Settlement Trust is established as a qualified settlement fund within the meaning of Section 1.468B-1 *et seq.* of the Treasury Regulations promulgated under Section 468B of the Internal Revenue Code of 1986, as amended, for the purpose of holding and distributing the funds held within the Zydus Settlement Trust in accordance with the Zydus Tribal Settlement Agreement.
2. The 2025 Multi Defendant Tribal Opioid Settlement Trust qualified settlement fund established by this Order may be used to hold and distribute certain Additional 2025 Tribal Settlement funds subject to subsequent orders of this Court.
3. The 2025 Multi Defendant Tribal Opioid Settlement Trust qualified settlement fund established by this Order is established to resolve or satisfy one or more claims raised in this matter and the Court will have continuing jurisdiction over the 2025 Multi Defendant Tribal Opioid Settlement Trust qualified settlement fund (including, without limitation, the Zydus Settlement Trust to be contained therein).
4. Special Master David R. Cohen is hereby appointed to serve as Trustee and QSF Administrator for the 2025 Multi Defendant Tribal Opioid Settlement Trust qualified settlement fund established by this Order as further set forth above in this Order.

IT IS SO ORDERED.

/s/ Dan Aaron Polster
DAN AARON POLSTER
UNITED STATES DISTRICT JUDGE

Dated: March 11, 2025