

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

IN RE: NATIONAL PRESCRIPTION
OPIATE LITIGATION

THIS DOCUMENT RELATES TO:

*Cases Subject to Alvogen, Amneal, Apotex,
Hikma, Indivior, Mylan, Sun, and Zydus
Settlements*

MDL 2804

Case No. 1:17-MD-2804

Hon. Dan A. Polster

ORDER ESTABLISHING A QUALIFIED SETTLEMENT FUND

Settlements have been reached in the above-referenced cases pursuant to individual settlement agreements dated April 4, 2025 between the Settling States, the Participating Subdivisions, and Alvogen, Amneal, Apotex, Hikma, Indivior, Mylan, Sun, and Zydus respectively (collectively, “Defendants”), as amended (collectively, “the Settlement Agreements”). Each of the Settlement Agreements provides that each of the Defendants will make payments into a Settlement Fund, which fund is intended to be classified as a “qualified settlement fund” within the meaning of Section 1.468B-1 of the Treasury Regulations promulgated under the Internal Revenue Code and applicable regulations.

In furtherance of the foregoing, and in order to facilitate the consummation of the Settlement Agreements, the Court hereby **ORDERS** as follows:

1. The Court approves the establishment of the Secondary Opioid Manufacturers Qualified Settlement Fund (“QSF”) within the meaning of Section 1.468B-1 of the Treasury Regulations promulgated under the Internal Revenue Code and applicable regulations. The Court

shall retain continuing jurisdiction over the QSF pursuant to Treasury Regulation Section 1.468B-1(c)(1).

2. BrownGreer PLC is appointed as the administrator of the QSF (the “QSF Administrator”). The QSF Administrator shall serve without bond and shall administer the funds in the QSF as set forth in each of the Settlement Agreements.

3. Defendants have no responsibility for the expenses or administration of the QSF. All fees and expenses associated with the settlement administration process, including expenses associated with establishing or maintaining the escrow account(s) to hold settlement funds, and establishing or maintaining the QSF(s) to hold settlement funds, shall be paid from accrued interest or paid from settlement funds deposited into the QSF as provided by the Settlement Agreements. Defendants shall have no responsibility with respect to these administration expenses or fees.

4. The settlement funds received by the QSF are the sole property of the QSF and no portion of the settlement funds shall be made available to the Settling States or the Participating Subdivisions except as specifically provided in the Settlement Agreements and shall not be disbursed except as provided in the Settlement Agreements. This Order shall not be construed to create any rights to settlement funds on the part of the Settling States or the Participating Subdivisions.

5. The QSF Administrator shall be indemnified and held harmless using funds in the QSF from any claims made by any alleged lien holder, or other person or entity that attempts to assert a right of payment, reimbursement, or garnishment against the QSF. Should the QSF Administrator be named as a party to, or threatened to be made a party to, any threatened, pending or completed action, suit or proceeding of any kind, whether civil, administrative, or arbitral, and whether brought by or against or otherwise involving the QSF, by reason of the QSF

Administrator having served in any capacity on behalf of the QSF, the QSF Administrator shall be indemnified and held harmless using funds in the QSF against reasonable expenses, costs and fees (including attorneys' fees), judgment, awards, costs, amounts paid in settlement, and liabilities of all kinds incurred by the QSF Administrator in connection with or resulting from such actual or threatened action, suit, or proceeding; except to the extent that it is finally determined by this Court that the QSF Administrator was grossly negligent or acted with willful misconduct in connection with the administration of this QSF.

6. Upon the final distribution of all monies to be paid into the QSF, the QSF Administrator shall take appropriate steps to wind down the QSF and thereafter be discharged from any further responsibility with respect to the QSF. Upon completion, the QSF Administrator shall not be required to obtain a court order to close the custodial account.

7. The QSF Administrator shall have authority to conduct any and all activities necessary to administer this QSF, to the extent consistent with the terms of the Settlement Agreements.

IT IS SO ORDERED.

DATED: January 26, 2026

s/Dan Aaron Polster
The Honorable Dan Aaron Polster
United States District Judge