

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

IN RE: NATIONAL PRESCRIPTION)
OPIATE LITIGATION) MDL No. 2804
)
) Case No. 1:17-MD-2804
This document relates to:)
) Judge Dan Aaron Polster
All MDL Tribal Cases)
)
)
)

**ORDER TO ESTABLISH QUALIFIED SETTLEMENT FUNDS AND APPOINT QSF
ADMINISTRATOR**

The Plaintiff Tribal Leadership Committee (TLC) appointed by this Court has reached negotiated settlements with various Defendants as further set forth in the following Master Settlement Agreements: (i) the Allergan Tribal Opioid Settlement Agreement (the “Allergan Settlement Agreement”) dated as of December 16, 2022 between and among the TLC, Participating Tribes, and Allergan (in each case as defined therein), (ii) the CVS Tribal Opioid Settlement Agreement (the “CVS Settlement Agreement”) dated as of December 22, 2022 between and among the TLC, Participating Tribes, and CVS (in each case as defined therein), (iii) the Teva Global Tribal Opioid Settlement Agreement (the “Teva Settlement Agreement”) dated as of December 19, 2022 between and among the TLC, Participating Tribes, and Teva (in each case as defined therein), (iv) the Walgreens Settlement Agreement (the “Walgreens Settlement Agreement”) dated as of December 27, 2022 between and among the TLC, Participating Tribes, and Walgreens (in each case as defined therein), and (v) the Walmart Settlement Agreement (the “Walmart Settlement Agreement”) dated as of November 14, 2022 between and among the TLC, Participating Tribes, and Walmart (in each case as defined therein). Each of these settlement

agreements provides for the establishment by this Court of settlement trusts to be administered by Special Master David R. Cohen, which trusts are intended to be “qualified settlement funds” 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 (collectively, the “Qualified Settlement Funds”).

Accordingly, the Court hereby ORDERS as follows:

1. In accordance with the terms of the Allergan Settlement Agreement, upon the Effective Date thereof, the Allergan 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.
2. In accordance with the terms of the CVS Settlement Agreement, upon the Effective Date thereof, the CVS 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.
3. In accordance with the terms of the Teva Settlement Agreement, upon the Effective Date thereof, the Teva 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.
4. In accordance with the terms of the Walgreens Settlement Agreement, upon the Effective Date thereof, the Walgreens 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.

5. In accordance with the terms of the Walmart Settlement Agreement, upon the Effective Date thereof, the Walmart 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.
6. Each of the Qualified Settlement Funds established by this Order is established to resolve or satisfy one or more claims raised in this matter.
7. Special Master David R. Cohen is hereby appointed to serve as Trust Administrator for each of the Qualified Settlement Funds established by this Order.
8. This Court will have continuing jurisdiction over each of the Qualified Settlement Funds established by this Order.

IT IS SO ORDERED.

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

Dated: 2/21/23