

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

IN RE: GENERIC PHARMACEUTICALS
PRICING ANTITRUST LITIGATION

MDL No. 2724
Case No. 2:16-MD-2724

THIS DOCUMENT RELATES TO:
Direct Purchaser Plaintiffs' Actions

HON. CYNTHIA M. RUFE

**DIRECT PURCHASER PLAINTIFFS' UNCONTESTED MOTION FOR
DISTRIBUTION OF SUN/TARO SETTLEMENT FUNDS**

Pursuant to Paragraph 5.1 of the Direct Purchaser Plaintiffs' Plan of Allocation for the Settlement Class [MDL Doc. No. 2745-1], Direct Purchaser Plaintiffs César Castillo, LLC; FWK Holdings, LLC; Rochester Drug Cooperative, Inc.; and KPH Healthcare Services, Inc. a/k/a Kinney Drugs, Inc. respectfully move for entry of the Proposed Order granting leave to distribute the Net Settlement Funds from the court-approved settlements with Sun Pharmaceutical Industries, Inc. and its affiliates Caraco Pharmaceutical Laboratories, Ltd.; Mutual Pharmaceutical Company, Inc.; and URL Pharma, Inc. (collectively "Sun") and Taro Pharmaceuticals U.S.A., Inc. ("Taro").

In support of this motion, Direct Purchaser Plaintiffs rely upon the accompanying memorandum, the Declaration of Eric J. Miller Regarding Distribution of Sun/Taro Settlement Funds, and the exhibits thereto.

Settling Defendants Sun and Taro do not oppose this Motion.

Dated: January 15, 2025

Respectfully submitted,



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Direct Purchaser Plaintiffs' Steering Committee

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

**IN RE: GENERIC PHARMACEUTICALS
PRICING ANTITRUST LITIGATION**

**MDL No. 2724
Case No. 2:16-MD-2724**

THIS DOCUMENT RELATES TO:

Direct Purchaser Plaintiffs' Actions

HON. CYNTHIA M. RUFE

**MEMORANDUM OF LAW IN SUPPORT OF
DIRECT PURCHASER PLAINTIFFS' UNOPPOSED MOTION
FOR DISTRIBUTION OF SUN/TARO SETTLEMENT FUNDS**

Pursuant to Paragraph 5.1 of the Direct Purchaser Plaintiffs' Plan of Allocation for the Settlement Class [MDL Doc. No. 2745-1], Direct Purchaser Plaintiffs have moved for entry of the Proposed Order granting leave to distribute the Net Settlement Funds from the court-approved Sun/Taro settlements.

As set out in greater detail in the Miller Declaration, attached as Exhibit A hereto, A.B. Data has completed all aspects of the Plan of Allocation that can be completed prior to obtaining further approval from this Court. In accordance with Paragraph 1.1 of the Plan of Allocation, A.B. Data mailed claim forms all Settlement Class Members that could be identified, and posted a blank Claim Form, along with a list of the National Drug Codes for each Named Generic Drug covered by the Plan of Allocation, on the settlement website, to which Settlement Class Members were directed through mailed and publication notice. Miller Declaration at ¶¶ 4-5.

A.B. Data has received valid claims from 125 Settlement Class Members, and, based on estimates prepared by Econ One at the time claim forms were mailed to Settlement Class Members, they would have been allocated a combined total of more than 95% of the Settlement Funds. *Id.* at ¶ 5. According to the same estimates, the Settlement Class Members that did not submit claims

would have been allocated a combined total of less than 5% of the Settlement Funds, and more than half of those would have recovered only the minimum distribution of \$25.00. *Id.* at ¶ 6. On August 30, 2024, A.B. Data sent a letter inviting any Settlement Class Members who had not returned claim forms to advise if they had in fact submitted claim forms, and received nine (9) responses. *Id.*

A.B. Data has received and processed a total of 1,575 claims and determined that 125 were properly documented. *Id.* at ¶¶ 7-8. Although 30 of those 125 claims were submitted after the deadline to submit claim forms, they were otherwise complete, so Class Counsel, with the recommendation of A.B. Data, respectfully requests the Court's approval of those claims pursuant to Paragraph 3.3 of the Plan of Allocation. *Id.* at 8.

At present, the Net Settlement Funds have a balance of \$46,758,000. *Id.* at ¶ 12. This balance reflects earned interest, Court approved payments from the Settlement Funds for reimbursement of Settlement Class Counsel's expenses and Class Representative Service Awards, and a set-aside for payment of any attorneys' fees subsequently awarded by this Court, as approved by the Court on March 9, 2023 [MDL Doc. No. 2387], and \$7,600 that Settlement Class Counsel returned to the Settlement Funds from the set-aside pursuant to the Court's December 29, 2023 Order [MDL Doc. No. 2763]. *Id.* Using the current value of the Net Settlement Funds, less 2% reserved for the purposes of paying taxes, Econ One has calculated the shares for those 125 Settlement Class Member and has included each of their names and shares on the list attached as Exhibit 2 to the Miller Declaration. *Id.* To the extent the Settlement Funds continue to accrue interest, that interest will be distributed *pro rata* to the Settlement Class Members listed in Exhibit 2 to the Miller Declaration. *Id.*

A.B. Data has determined that the remaining 1,450 submitted claims were deficient or incomplete, primarily because the claims: (a) were unsigned or otherwise incomplete; (b) contained inadequate information or documentation in support of the Claimant's purchases and/or challenge to a rejection determination; or (c) were largely blank. *Id.* at ¶ 9. Of those, 1,276 claims were filed by individual consumers that did not make a direct purchase of the Named Generic Drugs, all of which were rejected and which represent the vast majority of rejected claims. *Id.* at ¶ 10. These same individual consumers filed 110 additional claims that were determined to be duplicates. *Id.* As required by the Plan of Allocation, after each determination of deficiency, whether following a review of the initial claim or whether following a challenge to an initial determination of deficiency, A.B. Data provided each claimant with 28 days to cure the deficiency. *Id.* at ¶ 11. None of these 1,450 claimants sufficiently cured their deficiencies. *Id.* Attached as Exhibit 3 to the Miller Declaration is a list of the name of each Claimant that submitted a claim that was rejected and the reason. *Id.* No challenges to final rejections were received. *Id.*

Based on Settlement Class Counsel's judgment and experience, and on Mr. Miller's recommendation, Settlement Class Counsel respectfully request that the Court:

1. Adjudge the procedures and actions taken for the administration of the Sun/Taro Settlements to be proper and complete;
2. Approve the administrative determinations of A.B. Data in accepting and rejecting Claims filed in this matter;
3. Prohibit the acceptance of additional claims absent a showing of compelling circumstances justifying the late acceptance of any such claims;
4. Authorize disbursement of the \$45,822,840 in the Net Settlement Funds (*i.e.*, \$46,758,000 less 2% reserved for the payment of taxes), plus any additional interest accrued, to

the 125 Settlement Class Members listed on Exhibit 2 to the Miller Declaration pursuant to the *pro rata* shares noted on that list, *see id.* at ¶ 13;

5. Authorize a 90-day period for negotiating settlement checks, and a 30-day period for negotiating any reissued checks, *see id.*;

6. Authorize, subject to additional Court approval, distribution of any monies from the Net Settlement Funds that remain unclaimed after the first distribution, if economically feasible, to Claimants on the basis of the same calculations of the remaining Claimant's *pro rata* shares of qualifying purchases, adjusted to remove the *pro rata* shares of Claimants that did not claim their first distributions, or, if not economically feasible, retention of any remaining funds while this litigation continues, to be distributed with subsequent distributions, awarded as attorneys' fees or to reimburse litigation expenses, or be used to make *cy pres* payments for the benefit of the Settlement Class, subject to additional Court approval, *see id.* at ¶ 14;

7. Authorize, one year after final distribution of the Net Settlement Funds, discarding of paper or hard copies of claim forms and related documents, and, three years after final distribution of the Net Settlement Funds, discarding of electronic media or data, including copies of the Claimants list and the computer database and programs used to create the Claimants list, provided that A.B. Data and/or Class Counsel retain copies of documents reflecting allocation amounts and percentages for their record, *see id.* at ¶ 15.

Dated: January 15, 2025

Respectfully submitted,



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Direct Purchaser Plaintiffs' Steering Committee

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

**IN RE: GENERIC PHARMACEUTICALS
PRICING ANTITRUST LITIGATION**

**MDL No. 2724
Case No. 2:16-MD-2724**

THIS DOCUMENT RELATES TO:

Direct Purchaser Plaintiffs' Actions

HON. CYNTHIA M. RUFÉ

**[PROPOSED] ORDER AUTHORIZING DISTRIBUTION OF
SUN/TARO SETTLEMENT FUNDS BY DPPS**

AND NOW, this ___ day of _____, 2025, upon consideration of Direct Purchaser Plaintiffs' Uncontested Motion for Distribution of Sun/Taro Settlement Funds, it is hereby **ORDERED** as follows:

1. The procedures used and actions taken by Claims Administrator A.B. Data, Ltd.; Plaintiffs' expert economist Dr. Jeffrey L. Leitzinger, Ph.D. of Econ One; and Direct Purchaser Plaintiffs' Settlement Class Counsel for the administration of the Sun/Taro Settlements are hereby adjudged to have been proper and complete.
2. The administrative determinations of A.B. Data in accepting and rejecting Claims filed in this matter are approved.
3. The 125 properly documented Claims referenced in the Declaration of Eric J. Miller ("Miller Declaration"), submitted as Exhibit A to the Distribution Motion, are approved. These Claims are henceforth referred to as the Authorized Claimants.
4. No additional claims will be accepted absent a showing of compelling circumstances justifying the late acceptance of any such claims.

5. The recommendation by Mr. Miller to reject the 1,450 Claims that were either not properly documented or are otherwise invalid, as set forth in the Miller Declaration, is approved and those claims are deemed rejected.

6. Mr. Miller has concluded that the Net Settlement Fund is \$46,758,000, that 2% of the Net Settlement Fund should be withheld for the payment of taxes, and that the remaining \$45,822,840 should be distributed to the Authorized Claimants.

7. Mr. Miller is directed to distribute the entire Net Settlement Fund, except the 2% withheld for taxes, plus any additional accrued interest to the Authorized Claimants in accordance with the Direct Purchaser Plaintiffs' Plan of Allocation for the Settlement Class [MDL Doc. No. 2745-1]. Each Authorized Claimant shall receive his/her/its share of the total distribution as calculated by Mr. Miller, with the assistance of Dr. Leitzinger and Settlement Class Counsel.

8. Checks for distribution to the Authorized Claimants shall be the notation "Non-Negotiable After 90 Days," and no check shall be negotiated from the Settlement Fund more than 90 days after the date of the check. Any checks that are reissued at the request of the claimant shall bear the notation "Non-Negotiable After 30 Days," and no reissued check shall be negotiated from the Settlement Fund more than 30 days after the date of the reissued check.

9. Any monies from the Net Settlement Fund that remain unclaimed after the first distribution shall, if economically feasible, be distributed to Claimants in an additional distribution or distributions on the basis of the same calculations of the remaining Claimant's *pro rata* shares of qualifying purchases, adjusted to remove the *pro rata* shares of Claimants that did not claim their first distributions. Insofar as an additional distribution is not economically feasible, any remaining funds will be retained while this litigation continues and, with Court approval, be

distributed with subsequent distributions, awarded as attorneys' fees or to reimburse litigation expenses, or be used to make *cy pres* payments for the benefit of the Settlement Class.

10. The Direct Purchaser Plaintiff Class, Class Counsel, A.B. Data, Econ One, and all persons who were involved in the review, verification, calculation, tabulation, or any other aspect of the processing of the claims filed in this action, or who are otherwise involved in the administration or taxation of the Net Settlement Fund, are hereby released and discharged from any and all claims arising out of such involvement, and, pursuant to the release terms of the settlement agreement, all class members and claimants, and their assignees, whether or not they are to receive payment from the Net Settlement Fund, are hereby barred from making any further claim against the Net Settlement Fund beyond the amount, if any, allocated to them during the claim administration process.

11. Class Counsel, A.B. Data, and Econ One are hereby authorized to discard (a) paper or hard copies of claim forms and related documents not less than one year after distribution of the Net Settlement Fund to the 125 Authorized Claimants; and (b) electronic media or data, including its copy of the Claimants list and its computer database and programs used to create the Claimants list, not less than three years after distribution of the Net Settlement Fund to the 125 Authorized Claimants. A.B. Data and/or Class Counsel shall retain copies of documents reflecting allocation amounts and percentages for their records.

12. The Court retains jurisdiction over any further application or matter which may arise in connection with the administration of this settlement.

It is so **ORDERED**.

BY THE COURT:

CYNTHIA M. RUFÉ, J.

EXHIBIT A

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

IN RE: GENERIC PHARMACEUTICALS PRICING ANTITRUST LITIGATION	MDL No. 2724 Case No. 2:16-MD-2724
THIS DOCUMENT RELATES TO: <i>Direct Purchaser Plaintiffs' Actions</i>	HON. CYNTHIA M. RUFE

**DECLARATION OF ERIC J. MILLER
REGARDING DISTRIBUTION OF SUN/TARO SETTLEMENT FUNDS**

I, Eric J. Miller, hereby declare and state as follows:

1. I am a Senior Vice President with A.B. Data, Ltd. (“A.B. Data”). I am fully familiar with the facts contained herein based upon my personal knowledge and information provided by other A.B. Data employees working under my supervision, and if called as a witness, I could and would testify competently thereto.

2. In its Sun and Taro Preliminary Approval Order dated May 11, 2022, the Court appointed A.B. Data to serve as the claims administrator for the direct purchaser class settlements in this case, to issue notice to Settlement Class Members and administer the claim process. MDL Doc. No. 2093 at ¶ 13.

3. In its Sun and Taro Final Approval Order dated March 3, 2023, the Court determined that the notice issued to the Settlement Class Members complied with the Court’s Preliminary Approval Order and satisfied the requirements of Rule 23. MDL Doc. No. 2385 at 5.

4. In accordance with Paragraph 1.1 of the Direct Purchaser Plaintiffs’ Plan of Allocation for the Settlement Class (“Plan of Allocation”), MDL Doc. No. 2745-1, A.B. Data: (a) mailed a pre-populated Claim Form to each Settlement Class Member identified from the transactional or other sales data Defendants produced in this case; (b) mailed a blank Claim Form

to any additional Settlement Class Member identified by Settlement Class Counsel, including through review of customer lists produced by Defendants; and (c) posted a blank Claim Form, along with a list of the National Drug Codes for each Named Generic Drug covered by the Plan of Allocation, on the settlement website, to which Settlement Class Members were directed through mailed and publication notice.

5. A.B. Data mailed claim forms to all known Settlement Class Members, and 125 of those Settlement Class Members submitted valid claims. Based on estimates prepared by Econ One at the time claim forms were mailed to Settlement Class Members, those 125 Settlement Class Members would have been allocated a combined total of more than 95% of the Settlement Funds.

6. Based on estimates prepared by Econ One at the time that claim forms were mailed to Settlement Class Members, the remaining Settlement Class Members that did not submit claims would have been allocated a combined total of less than 5% of the Settlement Funds. More than half of those would have recovered the minimum distribution of \$25.00. On August 30, 2024, A.B. Data sent the letter attached as Exhibit 1 via First Class Mail to Settlement Class Members that had not yet returned a claim form, advising that records indicated they had not returned the claim form, and asking them to call by September 13, 2024 if they believed they had returned the claim form. As of the date of this declaration, A.B. Data has received nine (9) responses.

7. A.B. Data received and processed a total of 1,575 claims with assistance from Econ One and Settlement Class Counsel as required and appropriate.

8. In reviewing the claims that were submitted, A.B. Data determined that 125 were properly documented. Of those 125 claims, 30 were submitted after the deadline, but because those claims were otherwise complete, A.B. Data determined that they should be accepted, subject to approval by Settlement Class Counsel (which has been granted) and the Court, pursuant to

Paragraph 3.3 of the Plan of Allocation. In accordance with Paragraph 3.4 of the Plan of Allocation, Econ One, in conjunction with A.B. Data and Settlement Class Counsel, determined the *pro rata* share of qualifying purchases for each Settlement Class Member who submitted a valid claim. A list of each such Settlement Class Member's name and its *pro rata* share of qualifying purchases is attached hereto as Exhibit 2.

9. In reviewing the claim forms that were submitted, A.B. Data determined that 1,450 were deficient or incomplete. Among the types of deficiencies found were claim forms that: (a) were unsigned or otherwise incomplete; (b) contained inadequate information or documentation in support of the Claimant's purchases and/or challenge to a rejection determination; or (c) were largely blank.

10. Of those, 1,276 claims were filed by individual consumers that did not make a direct purchase of the Named Generic Drugs, all of which were rejected and which represent the vast majority of rejected claims. These same individual consumers filed 110 additional claims that were determined to be duplicates. For privacy reasons, the names of those individual consumers are not listed on the list of rejected claims referenced below as Exhibit 3.

11. In accordance with Paragraphs 3.2, 4.2, and 4.3 of the Plan of Allocation, prior to making its final deficiency determinations for those 1,450 claims, A.B. Data communicated via First Class Mail, email, or telephone with each Claimant that had submitted deficient or incomplete claim forms and/or responses to requests for additional information or documentation to support a challenge. In those communications, A.B. Data provided each such Claimant with 28 days to cure its deficiency, and after those 28 days passed without an adequate response and/or correction of the deficiency, A.B. Data sent a letter advising each such Claimant of the rejection and the reason. Pursuant to Paragraph 5.1 of the Plan of Allocation, attached as Exhibit 3 is a list of the name of

each Claimant that submitted a claim that was rejected and the reason. No challenges to final rejections were received.

12. At present, the Net Settlement Funds have a balance of \$46,758,000. This balance reflects: earned interest, court approved payments from the Settlement Funds for reimbursement of Settlement Class Counsel's expenses and Class Representative Service Awards, a set-aside for payment of any attorneys' fees subsequently awarded by this Court, as approved by the Court on March 9, 2023 [MDL Doc. No. 2387], and \$7,600 that Settlement Class Counsel returned to the Settlement Funds from the set-aside pursuant to the Court's December 29, 2023 Order [MDL Doc. No. 2763]. A.B. Data recommends a 2% reserve for purposes of paying taxes, making the current amount to be distributed \$45,822,840.

13. With the Court's approval, A.B. Data will calculate the distribution amount for each of the 125 Settlement Class Members that submitted valid claims by multiplying the Net Settlement Funds, including all interest accrued, by the *pro rata* share of qualifying purchases for each claimant. A.B. Data will then cause checks or wires to be sent in the appropriate amounts to these 125 Settlement Class Members in accordance with the claimants' instructions as to how the distributions should be made. Checks for distribution shall bear the notation "Non-Negotiable After 90 Days," and any checks that are reissued at the request of the claimant shall bear the notation "Non-Negotiable After 30 Days."

14. It is anticipated that the entirety of the Net Settlement Funds will be distributed in a single distribution. However, subject to any further order of the Court, any monies from the Net Settlement Funds that remain unclaimed after the first distribution shall, if economically feasible, be distributed to Claimants in an additional distribution or distributions on the basis of the same calculations of the remaining Claimant's *pro rata* shares of qualifying purchases, adjusted to

remove the *pro rata* shares of Claimants that did not claim their first distributions. Insofar as an additional distribution is not economically feasible, any remaining funds will be retained while this litigation continues and, with Court approval, be distributed with subsequent distributions, awarded as attorneys' fees or to reimburse litigation expenses, or be used to make *cy pres* payments for the benefit of the Settlement Class.

15. Unless otherwise ordered by the Court, one year after final distribution of the Net Settlement Funds, A.B. Data will discard paper or hard copies of claim forms and related documents, and three years after final distribution of the Net Settlement Funds, A.B. Data will discard electronic media or data, including its copy of the Claimants list and its computer database and programs used to create the Claimants list. A.B. Data and/or Class Counsel shall retain copies of documents reflecting allocation amounts and percentages for their records.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on January 14, 2025



Eric J. Miller

EXHIBIT 1

Generic Drugs Direct
c/o A.B. Data, Ltd.
PO Box 173095
Milwaukee, WI 53217

<<name1>>
<<name2>>
<<street1>>
<<street2>>
<<city>> <<state>> <<zip>>
<<country>>

August 30, 2024

Re: *In re: Generic Pharmaceuticals Pricing Antitrust Litig. – Direct Purchasers*

Dear <<name1>>:

According to our records, on or about February 6, 2024, you were sent a Claim Form in connection with certain Settlements with Defendants Sun Pharmaceutical Industries, Inc., its affiliates (Caraco Pharmaceutical Laboratories, Ltd., Mutual Pharmaceutical Company, Inc., and URL Pharma, Inc.) (collectively, “Sun”), and Taro Pharmaceuticals U.S.A., Inc., (“Taro”) in the above-captioned case (collectively “Sun and Taro Settlements”). This Claim Form was due to be returned postmarked by May 6, 2024. According to our records, however, you have not returned the Claim Form. If you believe that you did return the Claim Form, please contact the Claims Administrator at 1-877-315-0583 by **September 13, 2024**.

Please note that by not returning the Claim Form, you have elected not to participate in the Sun and Taro Settlements. If you believe that this assessment is incorrect, or that there is any additional information that should be considered, please inform the Claims Administrator by **September 13, 2024**.

Sincerely,
A.B. Data, Ltd.
Claims Administrator

EXHIBIT 2

CLAIMANTS FOR SUN/TARO SETTLEMENTS

	Settlement Class Member	Share
1.	ADUSA DISTRIBUTION	\$50,973.32
2.	ADVANTAGE LOGISTICS	\$15,792.79
3.	AHOLD USA INC	\$63,472.35
4.	AMERICAN HEALTH SERV MED VET	\$25.00
5.	AMERICAN SALES COMPANY	\$180,907.20
6.	AMERISOURCE BERGEN	\$9,253,079.71
7.	ASD SPECIALTY HEALTHCARE	\$666.71
8.	ASSOCIATED PHARMACIES	\$219,460.69
9.	AUBURN PHARMACEUTICALS	\$105,730.82
10.	BASHAS INC	\$3,623.25
11.	BELLCO	\$122,645.22
12.	BELLDINAS HEALTHMART PHARMACY	\$97.30
13.	BELLMAWR OPTOMETRY	\$25.00
14.	BENECARD CENTRAL FILL	\$1,071.03
15.	BESSE MEDICAL SUPPLY	\$6,750.70
16.	BIG Y FOODS INC	\$2,184.39
17.	BLOODWORTH WHOLESALE	\$54,111.19
18.	BOLOS HOWARD OD	\$25.00
19.	BORSCHOW HOSP & MEDICAL SUPPLY	\$311.34
20.	BROOKSHIRE GROCERY COMPANY	\$13,598.77
21.	C & S WHOLESALE GROCERS	\$74.96
22.	CAPITAL WHOLESALE	\$45,396.64
23.	CARDINAL HEALTH	\$10,789,885.33
24.	CEDARDALE DISTRIBUTORS	\$12,765.43
25.	CESAR CASTILLO INC	\$1,836.78
26.	CLERMONT COMMUNITY PHARMACY INC	\$151.70
27.	DAKOTA DRUG	\$119,176.13
28.	DELHAIZE AMERICA	\$28,889.02
29.	DIK DRUG	\$25,653.79
30.	DROGUERIA BETANCES	\$178,327.75
31.	EASTSIDE VISION CENTER	\$25.00
32.	FIRST VETERINARY SUPPLY	\$25.00
33.	FRANK W KERR	\$78,743.76
34.	GENERAL INJECTABLES & VACCINES	\$929.82
35.	GENETCO	\$67,506.99
36.	GENMEDIX	\$719.16
37.	GERIMED	\$6,661.73
38.	GIANT EAGLE PHARMACY	\$196,758.44
39.	GILL PODIATRY SUPPLY CO	\$36.54
40.	GREAT LAKES WHOLESALE	\$1,654.09
41.	H. D. SMITH WHOLESALE	\$499,861.67
42.	HANNAFORD	\$17,970.20
43.	HARTIG DRUG COMPANY	\$477.82
44.	HARVARD DRUG	\$100,591.83

CLAIMANTS FOR SUN/TARO SETTLEMENTS

	Settlement Class Member	Share
45.	HEALTH COALITION INC	\$39.01
46.	HELLER WARREN H MD	\$25.00
47.	HENRY SCHEIN	\$27,697.86
48.	HOSPITAL PHARMACEUTICAL CONSULTING	\$4,198.19
49.	HPC RX	\$200.13
50.	HSB VETERINARY SUPPLY INC	\$248.55
51.	HY-VEE	\$70,339.71
52.	HYGEN PHARMACEUTICALS	\$2,110.76
53.	INDEPENDENT PHARMACY COOP	\$1,106.85
54.	INDEPENDENT PHARMACY DISTRIBUTOR	\$3,780.00
55.	INSOURCE INC	\$112.69
56.	IPC	\$52,272.84
57.	JD PHARMA	\$3,740.48
58.	JEM TREATMENT INC	\$25.00
59.	K VA T FOOD STORES INC	\$7,421.20
60.	KAISER	\$1,049,125.67
61.	KEYSOURCE MEDICAL INC	\$51,483.44
62.	KING DRUG COMPANY OF FLORENCE	\$254.10
63.	KINNEY DRUGS	\$39,913.55
64.	KINRAY	\$99,034.24
65.	KMART	\$4,257.66
66.	KPH HEALTHCARE SERVICES INC	\$51,107.53
67.	LAKE ERIE MEDICAL	\$923.99
68.	LEE TOM OD	\$25.00
69.	LIVINGSTON STERN & ASSOCIATES	\$743.26
70.	LOUISIANA WHOLESALE	\$109,022.68
71.	MAJOR PHARMACEUTICALS	\$14,839.93
72.	MARTEK PHARMACAL CO	\$237.86
73.	MASTERS DRUG COMPANY INC	\$17,092.83
74.	MASTERS PHARMACEUTICAL	\$67,585.45
75.	MASTERS SPECIALTY PHARMA	\$25.00
76.	MATRIX DISTRIBUTORS INC	\$5,480.46
77.	MCKESSON	\$12,884,154.62
78.	MEDVANTX PHARMACY SERVICES	\$3,517.43
79.	MEIJER	\$195,263.99
80.	MERCER MEDICAL	\$25.00
81.	METRO MEDICAL SUPPLY	\$6,561.76
82.	MIAMI LUKEN	\$30,867.38
83.	MID-MOUNTAIN FOODS	\$25.89
84.	MORRIS & DICKSON	\$652,685.96
85.	NEW HOPE BEHAVIORAL HEALTH CENTER	\$25.00
86.	NORTH CAROLINA MUTUAL WHOLESALE DRUG	\$294,122.71
87.	OMNI HEALTHCARE INC	\$615.86
88.	PALMETTO CAROLINA TREATMNT	\$25.00

CLAIMANTS FOR SUN/TARO SETTLEMENTS

	Settlement Class Member	Share
89.	PARMED	\$2,897.71
90.	PBA HEALTH	\$5,253.92
91.	PENN VETERINARY SUPPLY INC	\$1,093.23
92.	PHARMACY SELECT	\$10,930.73
93.	PHARMEDIX	\$25.30
94.	PHARMSOURCE	\$1,910.97
95.	PRECISION DOSE INC	\$109.44
96.	PRESCRIPTION SUPPLY	\$35,439.04
97.	PRICE CHOPPERS	\$20,024.93
98.	PRUGEN INC PHARMACEUTICALS	\$3,815.50
99.	PUBLIX SUPER MARKETS	\$458,905.81
100.	QK HEALTHCARE INC	\$13,477.11
101.	QUALITY CARE PRODUCTS	\$13,152.04
102.	QUEST PHARMACEUTICALS	\$53,483.79
103.	RALEYS	\$7,725.67
104.	RDC	\$209,118.23
105.	RX OUTREACH	\$6,862.04
106.	SCHNUCKS PHARMACY	\$59,415.30
107.	SIGMA PHARMACEUTICALS	\$37.57
108.	SMART PHARMACY INC	\$3,560.35
109.	SOUTHWEST CAROLINA TRT CENTER	\$25.00
110.	SPARTANNASH	\$378.84
111.	STRATEGIC PHARMACEUTICAL SOLUTIONS	\$244.96
112.	SUPERVALU	\$183,263.67
113.	TAIGA DISTRIBUTION	\$2,298.67
114.	THE GREAT ATLANTIC & PACIFIC TEA COMPANY	\$4,683.70
115.	THRIFTY WHITE	\$104,946.11
116.	TOP RX	\$116,955.93
117.	TOPCO ASSOCIATES	\$2,338.18
118.	TOPS MARKETS	\$3,174.82
119.	US ONCOLOGY	\$25.00
120.	VALLEY WHOLESALE DRUG	\$68,035.17
121.	VALUE DRUG	\$192,875.74
122.	WAKEFERN FOOD CORP	\$73,242.59
123.	WALMART	\$6,141,312.21
124.	WEGMANS FOOD MARKETS	\$740.30
125.	WESTERN CAROLINA TRTMNT CT	\$27.54
	TOTAL	\$45,822,840.00

EXHIBIT 3

Claimant Name	Reason for Rejection
K V A T FOOD STORES INC	Duplicate of valid claim
OMNI HEALTHCARE INC	Duplicate of valid claim
HYGEN PHARMACEUTICALS	Duplicate of valid claim
BELLDINAS HEALTHMART PHARMACY	Duplicate of valid claim
MID-MOUNTAIN FOODS	Duplicate of valid claim
TAIGA DISTRIBUTION	Duplicate of valid claim
BLOODWORTH WHOLESALE	Duplicate of valid claim
BLOODWORTH WHOLESALE	Duplicate of valid claim
SMART PHARMACY INC	Duplicate of valid claim
HSB VETERINARY SUPPLY INC	Duplicate of valid claim
QUALITY CARE PRODUCTS	Duplicate of valid claim
BASHAS INC	Duplicate of valid claim
HENRY SCHEIN	Duplicate of valid claim
HARVARD DRUG	Duplicate of valid claim
CARDINAL HEALTH	Duplicate of valid claim
METRO MEDICAL SUPPLY	Duplicate of valid claim
HARTIG DRUG COMPANY AND HARTIG DISTRIBUTION COMPAN	Duplicate of valid claim
VALUE DRUG	Duplicate of valid claim
WALMART	Duplicate of valid claim
MASTERS DRUG COMPANY INC	Duplicate of valid claim
PUBLIX SUPER MARKETS	Duplicate of valid claim
KAISER	Duplicate of valid claim
KAISER	Duplicate of valid claim
US ONCOLOGY, INC.	Duplicate of valid claim
MASTERS SPECIALTY PHARMA	Duplicate of valid claim
MASTERS PHARMACEUTICAL	Duplicate of valid claim
MCKESSON CORPORATION	Duplicate of valid claim
QK HEALTHCARE, INC.	Duplicate of valid claim
ABC PHARMACY	Not a known class member, insufficient documentation and/or no response to letters
BK PHARMACY INC	Not a known class member, insufficient documentation and/or no response to letters
CCB FBO: ST TAMMANY PARISH HOSPITAL SERVICE DISTRICT NO 1	Not a known class member, insufficient documentation and/or no response to letters
CCB FBO: WESTERN MISSOURI MEDICAL CENTER	Not a known class member, insufficient documentation and/or no response to letters
CCB FBO: WESTERN MISSOURI MEDICAL CENTER	Not a known class member, insufficient documentation and/or no response to letters
CCB FBO: CRISP REGIONAL HOSPITAL, INC	Not a known class member, insufficient documentation and/or no response to letters

CCB FBO: ST JUDE CHILDRENS RESEARCH HOSPITAL	Not a known class member, insufficient documentation and/or no response to letters
CLAREY'S	Not a known class member, insufficient documentation and/or no response to letters
EDISON PHARMACY INC	Not a known class member, insufficient documentation and/or no response to letters
ELIOR, INC.	Not a known class member, insufficient documentation and/or no response to letters
MASSACHUSETTS COLLEGE OF PHARMACY AND HEALTH SCIENCES	Not a known class member, insufficient documentation and/or no response to letters
NADIR VAZIR LLC	Not a known class member, insufficient documentation and/or no response to letters
NAYER CATERING	Not a known class member, insufficient documentation and/or no response to letters
NAYER CORTEZ LLC	Not a known class member, insufficient documentation and/or no response to letters
PACSUN, LLC	Not a known class member, insufficient documentation and/or no response to letters
PACSUN, LLC	Not a known class member, insufficient documentation and/or no response to letters
PACSUN, LLC	Not a known class member, insufficient documentation and/or no response to letters
PHARMA INC	Not a known class member, insufficient documentation and/or no response to letters
SUPER HEALTH PHARMACY NJ LLC	Not a known class member, insufficient documentation and/or no response to letters
UFCW AND EMPLOYERS TRUST LLC	Not a known class member, insufficient documentation and/or no response to letters
VAZIR NADIR, LLC	Not a known class member, insufficient documentation and/or no response to letters