



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** August 5, 2021

Staff Contact: Jason D. Woodbury, District Attorney

Agenda Title: For Possible Action: Discussion and possible action regarding a proposed agreement among the State of Nevada and certain political subdivisions of the State of Nevada, including Carson City, to establish the allocation of proceeds recovered from companies involved in the manufacture and distribution of opioids whereby Carson City would receive 1.806% of all such proceeds recovered by the State of Nevada after deduction of (1) "Lead Litigator Costs" and (2) "Federal Government CMS Medicaid Costs," as defined by the proposed agreement. (Jason D. Woodbury, jwoodbury@carson.org)

Staff Summary: This agenda item concerns a proposed agreement with the State of Nevada and certain political subdivisions which, if approved by the Board of Supervisors ("Board"), will establish the allocation of proceeds recovered from companies involved in the manufacture and distribution of opioids.

Agenda Action: Formal Action / Motion **Time Requested:** 15 mins

Proposed Motion

I move to approve, and authorize the Mayor to sign, the Agreement as presented.

Board's Strategic Goal

Quality of Life

Previous Action

On May 3, 2018, the Board approved a Contingency Fee Agreement with the Eglet Prince (now Eglet Adams) law firm for purposes of seeking recovery of monetary damages and injunctive relief to compensate Carson City for the substantial negative impact opioids have actually and proximately caused to Carson City.

Background/Issues & Analysis

The State of Nevada, as well as numerous political subdivisions of the State of Nevada, including Carson City, have filed independent lawsuits naming numerous opioid companies as defendants seeking damages for the adverse impacts sustained by the State of Nevada and its political subdivisions as the result of opioid abuse in their respective jurisdictions. Carson City's litigation is currently pending as case number 20TRT00471B in the First Judicial District Court of the State of Nevada. Prompted by the litigation, some companies have initiated bankruptcy proceedings, and the State as well as numerous political subdivisions, including Carson City, have filed proofs of claims in those proceedings seeking redress of their claims through the bankruptcy process. Other companies are engaged or prepared to engage in negotiations for the purpose of settling pending, threatened, and potential claims. Beginning in June, representatives of the State of Nevada and numerous political subdivisions, negotiated terms of a proposed agreement for the purpose of allocating proceeds recovered from opioid companies. The proposed Nevada Agreement on Allocation of Opioid Recoveries ("Agreement") submitted for the Board's consideration reflects the final product of those negotiations.

The Agreement proposes to establish an allocation of all proceeds recovered from companies involved in the manufacture or distribution of opioids in the State of Nevada. Under the Agreement, "Lead Litigator Costs" would be deducted from any recoveries first, prior to any allocation. As defined by the Agreement, "Lead Litigator Costs" means "costs incurred to date for litigation" by the State of Nevada and political subdivisions of the State of Nevada, including Carson City, which are engaged in litigation against the Defendants. "Federal Government CMS Medicaid Costs" would be deducted from any recoveries second, and also prior to allocation. Under the Agreement, "Federal Government CMS Medicaid Costs" is defined as "22.52% of any Recovery after deduction of the Lead Litigator Costs that may be asserted against the State of Nevada's Federal Government Centers for Medicaid Services costs for claims, otherwise commonly known as the federal share of Medicaid claims payments." The remaining proceeds would be allocated among the State of Nevada and certain political subdivisions, including Carson City. Under the Agreement, Carson City would receive 1.806% of these remaining proceeds.

Applicable Statute, Code, Policy, Rule or Regulation

NRS Chapter 244; art. 2 of the Carson City Charter

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: Insurance Fund - Reimbursements 5909980-446250

Is it currently budgeted? No

Explanation of Fiscal Impact: The City is unable to determine the amount of the proceeds at this time, and whether it would be in the form of a lump sum or paid over a period of time. Account may change as there may be stipulations as to the use of those proceeds.

Alternatives

Do not approve the Agreement and provide alternative direction.

Attachments:

[One Nevada Agreement on Opioid Recoveries \(Final\).pdf](#)

Board Action Taken:

Motion: _____	1) _____	Aye/Nay
	2) _____	_____

(Vote Recorded By)

ONE NEVADA AGREEMENT ON ALLOCATION OF OPIOID RECOVERIES

WHEREAS, the people of the State of Nevada and its communities have been harmed by the misfeasance, nonfeasance, and malfeasance of certain individuals and entities, including licit and illicit opioid distribution, that has created an opioid epidemic both nationally and within the State of Nevada;

WHEREAS, on January 24, 2019, the Honorable Steve Sisolak, Governor of the State of Nevada, in consultation with the Honorable Aaron D. Ford, Attorney General of the State of Nevada, entered a Declaration of Findings Pursuant to NRS 228.1111(1)(a), declaring that the State of Nevada is combating the opioid epidemic;

WHEREAS, the State of Nevada through its elected representatives and counsel, including the Honorable Aaron D. Ford, Attorney General of the State of Nevada, and certain Local Governments, through their elected representatives and counsel, are separately engaged in opioid-related litigation seeking to hold various entities and individuals accountable for the opioid epidemic in the State of Nevada based on their misconduct relating to the unlawful manufacture, marketing, promotion, distribution, and/or dispensing of prescription opioids;

WHEREAS, the State of Nevada and its Local Governments share a common desire to remediate and alleviate the impacts of the opioid epidemic throughout the State of Nevada;

THEREFORE, the State of Nevada and its Local Governments, desire, subject to formal approval effectuating this One Nevada Agreement on Allocation of Opioid Recoveries (“Agreement”) relating to the resolution or partial resolution of opioid-related litigation and the allocation and use of the proceeds of any Recoveries as described; and

NOW THEREFORE, the Parties agree and desire to be bound as follows:

A. Definitions

As used in this Agreement:

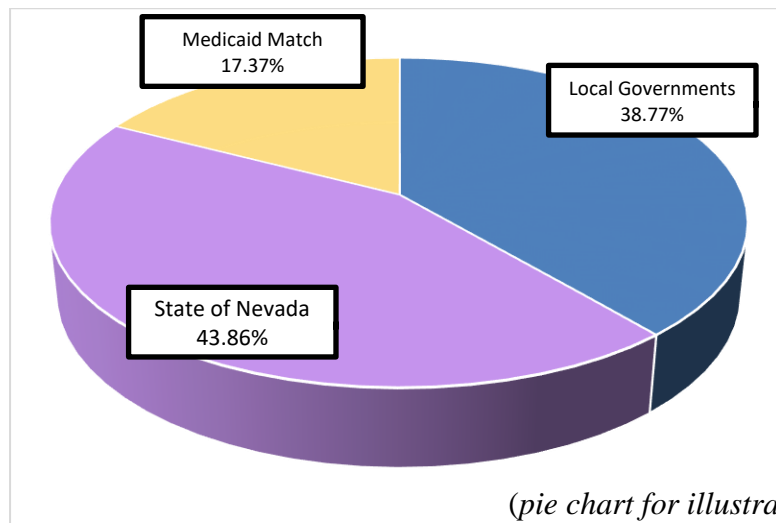
1. The "State" or "State of Nevada" shall mean the State of Nevada acting through its Attorney General.
2. "Local Governments" shall mean the Local Governments listed in **Exhibit A**, attached.
3. "Litigating Counties" shall mean the following Nevada Counties: Carson City, Churchill, Clark, Douglas, Esmeralda, Humboldt, Lincoln, Lyon, Mineral, Nye, Washoe, and White Pine;
4. "Non-Litigating Counties" shall mean the following Nevada Counties: Elko, Eureka, Lander, Pershing, and Storey;
5. "Litigating Cities and Districts" shall mean the Cities and Districts listed in **Exhibit B**, attached;
6. "Counsel" shall mean the contingency fee retained attorneys to the State of Nevada and each of the Litigating Counties and Litigating Cities and Districts for their respective opioid-related litigation.
7. "The Parties" shall mean the State of Nevada and the Local Governments.
8. "Defendant" or "Defendants" shall mean one or more entities and/or individuals responsible for the opioid epidemic in the State of Nevada based upon various theories and causes of action asserted in pending opioid-related litigation by the State of Nevada, the Litigating Counties, and the Litigating Cities and Districts as listed in **Exhibit C**, attached.
9. "Lead Litigator Costs" shall mean the costs incurred to date for opioid-related litigation by the State of Nevada, the Litigating Counties, and the Litigating Cities

and Districts against the Defendants of at the time of any Recovery. Costs do not include attorney fees or contingency fees for Counsel.

10. "Federal Government CMS Medicaid Costs" shall mean 22.52% of any Recovery after deduction of the Lead Litigator Costs that may be asserted, and only if determined to be recoverable, against the State of Nevada's Federal Government Centers for Medicaid Services costs for claims, otherwise commonly known as the federal share of Medicaid claims payments.
11. "Negotiating Committee" shall mean Counsel for the State of Nevada, the Nevada Attorney General or his designees as required by NRS chapter 228.1113, et seq., and Counsel for the Litigating Counties, and the Litigating Cities and Districts (collectively, "Members") in their respective opioid-related litigation.
12. "Recovery" or "Recoveries" shall mean monetary amounts obtained through the negotiated resolution of legal or equitable claims against any Defendant in any opioid-related litigation listed in **Exhibit C**, and shall include any Recoveries against any Defendant through bankruptcy proceedings related to the opioid-related litigation in **Exhibit C** to the extent the bankruptcy court allows for use of this Agreement to allocate Recoveries.
13. "Approved Purposes" shall mean only uses to remediate the harms, impact, and risks caused by the opioid epidemic to the State of Nevada and its residents, and are consistent with those uses required by Senate Bill 390 (SB 390) as enrolled by the 81st (2021) Nevada Legislative Session and signed into law by the Nevada Governor, or uses that are listed as an approved use for abatement purposes in any plan approved by a bankruptcy court that are not otherwise inconsistent with SB 390.

B. Allocation of Recoveries

1. With the exception of up to 8% for administrative costs, or unless otherwise limited by Court Order, all Recoveries must be used for Approved Purposes.
2. Any Recovery, after deduction of Lead Litigator Costs, unless otherwise limited by Court Order, and the Federal Government CMS Medicaid Costs, if and only if applicable, shall be divided into percentages and allocated within these percentages as follows:



- 1) **"State of Nevada Allocation"**: 43.86% to the State of Nevada;
- 2) **"Local Governments Allocation"**: 38.77% to the Local Governments to be allocated by percentage of claims data for the Local Governments as outlined in **Exhibit D**, attached; and
- 3) **"Medicaid Match Allocation"**: 17.37% representing what is referred to as the Medicaid Match which amount shall be allocated among the Counties as follows: **a)** 65% to Clark County, **b)** 14% to Washoe County, and **c)** 21% to the remaining Litigating and Non-Litigating Counties by population, as outlined in **Exhibit E**, attached.

3. Unless otherwise directed by court order, the State of Nevada shall receive and divide and allocate any Recoveries described in Paragraph 2.
4. The State of Nevada and Local Governments shall exercise due diligence to complete a release against any Defendant, if necessary, as a result of a Recovery pursuant to this Agreement.
5. The State of Nevada and Local Governments shall make every reasonable effort to coordinate any related press releases and/or press interaction concerning any settlement or other disposition under this Agreement.
6. The State of Nevada and Local Governments are, after deduction of Lead Litigator Costs unless otherwise limited by Court Order, and the Federal Government CMS Medicaid Costs, if and only if applicable, from any Recovery, each responsible for any remaining costs of that Party's litigation from that Party's share of the Recovery after allocation.
7. The State of Nevada and Local Governments are each responsible, unless otherwise directed by court order, for payment of any attorney fees for the use of their Counsel in maintaining their respective opioid-related litigation from their share of the Recoveries after allocation pursuant to the terms of their respective contingency fee agreements. However, in the event Counsel is eligible to apply for attorney fees or costs from a national fund created by one or more Defendants in connection with a Recovery, Counsel will refund any amount recovered from said national fund proportionate to the amount of attorney fees paid under each respective contingency fee agreement.
8. Additionally, a fee adjustment of 25% shall be deducted from the share of each of the allocation amounts to the Non-Litigating Counties described in Paragraph 2 of

this Agreement. The total amount of the fee adjustment deducted pursuant to this paragraph shall then be allocated to the Litigating Counties by total percentage of claims data for those Litigating Counties as outlined in **Exhibit F**, attached.

9. In the event a Local Government merges, dissolves, ceases to exist, opioid-related litigation is dismissed with prejudice including the exhaustion of any and all appeals related to the Court's order of dismissal, or is excluded from a specific recovery for any reason, the allocation percentage for that Local Government shall be reallocated as follows:
 - a. If a Local Government excluded under this paragraph is a Litigating City or District, then that Litigating City or District's allocated share shall be added to the share of the County in which the Litigating City or District is located in addition to the County's allocated share.
 - b. If a Local Government excluded under this paragraph is a County, then that County's allocated share shall be added to the State's share minus the allocated shares of any Litigating City or District located within the excluded County that would otherwise be entitled to receive their shares.
10. Funds received by the State of Nevada or Local Governments, which are obtained from entities or individuals not listed on **Exhibit C**, or from sources unrelated to a Recovery, i.e., via grant, bequest, gift or the like, are excluded from this Agreement.
11. The State of Nevada's share of Recoveries, after deduction of any remaining costs and attorney fees, shall be deposited in the Fund for Resilient Nevada through Senate Bill 390 (2021).

12. Nothing in this Agreement alters or intends to alter or change the right of the State of Nevada or any Local Governments to pursue its own claims against any Defendant through that Parties' separate opioid-related litigation. Rather, the intent of this Agreement is to join all Parties to seek and negotiate binding global settlement or settlements and to obtain Recoveries with one or more Defendants in the State of Nevada or Local Governments opioid-related litigation for the benefit of all Parties to this Agreement.

C. Waiver of Conflict of Interest. Consistent with the intent of this Agreement, the Parties agree that there is no conflict of interest in Counsel representing the Parties to this Agreement, but to the extent Counsel's representation may constitute a conflict of interest, the Parties waive any potential conflict of interest.

D. Reporting. Accountability - Prior to July 1st of each year, or as otherwise required by any Court Order, each of the Local Governments shall provide information to the State, to the attention of Mark J. Krueger, Chief Deputy Attorney General at mkrueger@ag.nv.gov, about how they intend to expend, and how they did expend, their allocated shares of any Recovery/Recoveries to ensure such Recoveries are being used for Approved Purposes only. Local Governments shall respond and provide documents to any reasonable requests from the State for data or information about the use of the Recoveries, including Local Government or third-party programs, services, or infrastructure receiving the Recoveries.

E. Miscellaneous

1. **Construction.** With regard to each and every term and condition of this Agreement, the Parties understand and agree that the same have or has been mutually negotiated, prepared and drafted, and if at any time the Parties are required to interpret or construe any such term or condition, no consideration shall

be given to the issue of which Party actually prepared, drafted or requested any term or condition thereof.

2. **Severability Clause.** In the event any provision or part of this Agreement is found to be invalid or unenforceable, only that particular provision or part so found, and not the entire Agreement, will be inoperative.
3. **Entire Agreement.** This Agreement, contains the entire agreement between the Parties and supersedes and cancels all previous negotiations and agreements, if any.
4. **Governing Law.** This Agreement shall be governed by and construed in accordance with the law of the State of Nevada.
5. **Amendments.** Any and all amendments to this Agreement must be in writing which must be signed by all Parties and must be approved by their respective Commissions, Councils, or Boards.
6. **Signature in Counterparts.** This Agreement may be executed in any number of counterparts, each of which shall be an original and all of which shall together constitute one and the same instrument. This Agreement and any amendments thereto, to the extent signed and delivered by means of a facsimile machine or electronic scan (including in the form of an Adobe Acrobat PDF file format), shall be treated in all manner and respects as an original agreement and shall be considered to have the same binding legal effect as if it were the original signed version thereof.
7. **Legal Advice.** The Parties acknowledge that they have been advised to have this Agreement reviewed by their respective Deputy Attorney Generals, District Attorneys, and City Attorneys (collectively “Government Attorneys”) and the

Government Attorneys have had the opportunity to participate in the negotiation of this Agreement.

F. Acknowledgment of Agreement and Binding Authority

This Agreement has been collaboratively drafted to maintain all individual claims and causes of action in each Parties’ opioid-related litigations while allowing the State and its Local Governments to cooperate in exploring all possible means of obtaining a Recovery/Recoveries against the Defendants. This Agreement is jointly entered into by the State of Nevada and Local Governments, is approved by the Parties' respective Commissions, Councils, and Boards, and provides binding authority from each Party to the Agreement regarding the resolution through the Negotiating Committee and allocation of any Recovery. However, other than those settlements or other disposition in this Agreement, nothing in this Agreement binds any party to any specific outcome of each Parties’ opioid-related litigation.

We, the undersigned, hereby agree to be bound by this Agreement, which shall have an effective date of August 9, 2021.

Executed this _____ day of _____, 2021.

STATE OF NEVADA

By: _____ Dated: _____
NEVADA ATTORNEY GENERAL

CHURCHILL COUNTY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

CLARK COUNTY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

DOUGLAS COUNTY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

ELKO COUNTY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

ESMERALDA COUNTY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

EUREKA COUNTY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

HUMBOLDT COUNTY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

LANDER COUNTY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

LINCOLN COUNTY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

LYON COUNTY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

MINERAL COUNTY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

PERSHING COUNTY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

STOREY COUNTY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

WASHOE COUNTY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

WHITE PINE COUNTY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

BOULDER CITY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

NYE COUNTY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

CARSON CITY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

CITY OF HENDERSON

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

CITY OF LAS VEGAS

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

CITY OF MESQUITE

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

CITY OF NORTH LAS VEGAS

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

CITY OF RENO

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

CITY OF WEST WENDOVER

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

CITY OF FERNLEY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

CITY OF ELY

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

CITY OF SPARKS

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

NORTHERN LYON COUNTY FIRE
PROTECTION DISTRICT

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

CENTRAL LYON COUNTY FIRE
PROTECTION DISTRICT

By: _____ Dated: _____
REPRESENTATIVE FOR THE
LOCAL GOVERNMENT

EXHIBIT A

LOCAL GOVERNMENT	COURT	CASE NO.
Carson City	1 st Judicial District Court	20TRT00471B
Clark County	8 th Judicial District Court	A-17-765828-C <i>Transferred to MDL</i>
Churchill County	10 th Judicial District Court	20-10DC-0805
Douglas County	9 th Judicial District Court	2020CV00139
Elko County		
Esmeralda County	5 th Judicial District Court	CV20-5117
Eureka County		
Humboldt County	6 th Judicial District Court	CV0022306
Lander County		
Lincoln County	7 th Judicial District Court	CV0702620
Lyon County	3 rd Judicial District Court	20-CV-00795
Nye County	MDL	1:18-op-46238-DAP
Northern Lyon County Fire Protection District	3 rd Judicial District Court	20-CV-00795
Central Lyon County Fire Protection District	3 rd Judicial District Court	20-CV-00795
Mineral County	11 th Judicial District Court	21CV-TT12-2020-0104
Pershing County		
Storey County		
Washoe County	2 nd Judicial District Court	CV20-01142
White Pine County	7 th Judicial District Court	CV-2007076
City of West Wendover	4 th Judicial District Court	DC-CV-20-70

EXHIBIT A

City of Fernley	3 rd Judicial District Court	20-CV-00796
City of Sparks	2 nd Judicial District Court	CV20-01152
City of Ely	7 th Judicial District Court	CV-2007077
City of Las Vegas	8 th Judicial District Court	A-19-800697-B
City of North Las Vegas	8 th Judicial District Court	A-19-800699-B
City of Henderson	8 th Judicial District Court	A-19-800695-B
City of Reno	2 nd Judicial District Court	CV18-01895
City of Mesquite	U.S District Court, District of Nevada	2:19-cv-01058 <i>Transferred to MDL</i>
Boulder City	U.S District Court, District of Nevada	2:19-cv-01057 <i>Transferred to MDL</i>

EXHIBIT B

LITIGATING CITIES AND DISTRICTS	COURT	CASE NO.
City of West Wendover	4 th Judicial District Court	DC-CV-20-70
City of Fernley	3 rd Judicial District Court	20-CV-00796
City of Sparks	2 nd Judicial District Court	CV20-01152
City of Ely	7 th Judicial District Court	CV-2007077
City of Las Vegas	8 th Judicial District Court	A-19-800697-B
City of North Las Vegas	8 th Judicial District Court	A-19-800699-B
City of Henderson	8 th Judicial District Court	A-19-800695-B
City of Reno	2 nd Judicial District Court	CV18-01895
City of Mesquite	U.S District Court, District of Nevada	2:19-cv-01058 <i>Transferred to MDL</i>
Boulder City	U.S District Court, District of Nevada	2:19-cv-01057 <i>Transferred to MDL</i>
Northern Lyon County Fire Protection District	3 rd Judicial District Court	20-CV-00795
Central Lyon County Fire Protection District	3 rd Judicial District Court	20-CV-00795

EXHIBIT C

DEFENDANTS
A&H KATSCHKE LTD dba MEADOW VALLEY PHARMACY
ACTAVIS INC f/k/a WATSON PHARMACEUTICALS INC
ACTAVIS PHARMA, INC. f/k/a WATSON PHARMA, INC
ACTAVIS PHARMA, INC.
ACTAVIS, LLC
ADAM KATSCHKE
AIDA B MAXAM
ALEC BURLAKOFF
ALEJANDRO JIMINEZ INCERA
ALLERGAN FINANCE, LLC (fka ACTAVIS, INC. fka WATSON PHARMACEUTICALS, INC.)
ALLERGAN INC
ALLERGAN PLC f/k/a ACTAVIS PLC
ALLERGAN USA INC
AMERICAN DRUG STORES
AMERISOURCEBERGEN DRUG CORPORATION
ANDA PHARMACEUTICALS, INC.
ANDA, INC
BAILY STORES LLC dba PROFESSIONAL PHARMACY
BEACON COMPANY
BEVERLY SACKLER
BOB TUCKER, INC. dba BOB TUCKER'S UNITED DRUG
C&R PHARMACY d/b/a KEN'S PHARMACY f/k/a LAM'S PHARMACY
CARDINAL HEALTH 105, INC.
CARDINAL HEALTH 108 LLC D/B/A METRO MEDICAL SUPPLY
CARDINAL HEALTH 108, LLC
CARDINAL HEALTH 110, LLC
CARDINAL HEALTH 200, LLC
CARDINAL HEALTH 414, LLC
CARDINAL HEALTH 6 INC
CARDINAL HEALTH INC.
CARDINAL HEALTH PHARMACY SERVICES, LLC
CARDINAL HEALTH TECHNOLOGIES
CARDIOLOGY PC
CEPHALON, INC.
CVS HEALTH CORP.
CVS INDIANA
CVS PHARMACY, INC.

EXHIBIT C

CVS RX SERVICES INC
CVS TN DISTRIBUTION LLC
DAVID A. SACKLER
DEPOMED, INC
DEREK BRADDIX, APRN
DEVENDRA I. PATEL
DEVENDRA I. PATEL
ECONOMY DRUG
ECONOMY DRUG INC
ENDO HEALTH SOLUTIONS INC.
ENDO INTERNATIONAL PLC
ENDO PHARMACEUTICALS, INC.
GARY C RIDENOUR A PROFESSIONAL CORPORATION dba HIGH DESERT CLINIC
GARY C RIDENOUR dba HIGH DESERT CLINIC
GARY C. RIDENOUR MD
HOLPER OUT-PATIENTS MEDICAL CENTER, LTD
HORACE PAUL GUERRA IV
ILENE SACKLER LEFCOURT
INCERA LLC
INCERA-IUVENTUS MEDICAL GROUP PC
INSYS THERAPEUTICS, INC.
JANSSEN PHARMACEUTICA INC. n/k/a JANSSEN PHARMACEUTICALS, INC.
JANSSEN PHARMACEUTICALS, INC.
JOHN KAPOOR
JOHNSON & JOHNSON
JOLLY'S DRUG STORE LLC dba JOLLY'S DRUG STORE
JONATHAN D. SACKLER
JOSEPH A ROWAN
KATHE A. SACKLER
KROGER LIMITED PARTNERSHIP II D/B/A PEYTON'S NORTHERN
LONGS DRUG STORE CALIFORNIA LLC
MALLINCKRODT BRAND PHARMACEUTICALS INC
MALLINCKRODT LLC
MALLINCKRODT PLC
MALLINCKRODT US HOLDINGS, INC.
MASTERS PHARMACEUTICAL, LLC. f/k/a MASTERS PHARMACEUTICAL INC
MCKESSON CORPORATION
MICHAEL BABICH

EXHIBIT C

MORTIMER D.A. SACKLER
NORAMCO, INC.
OMNICARE DISTRIBUTION CENTER LLC
ORTHOMCNEIL-JANSSEN PHARMACEUTICALS, INC. n/k/a JANSSEN PHARMACEUTICALS, INC
P.F. LABORATORIES, INC.
PAR PHARMACEUTICAL COMPANIES.
PAR PHARMACEUTICAL, INC.
PATEL NORTH EASTERN NEVADA
PATEL NORTHEASTERN NEVADA CARDIOLOGY PC
PLP ASSOCIATES HOLDINGS L.P.
PURDUE HOLDINGS, L.P.
PURDUE PHARMA L.P.
PURDUE PHARMA, INC.
PURDUE PHARMACEUTICALS LP
RAND FAMILY CARE LLC
REX DRUG CO. dba REX DRUG
RICHARD M SIMON
RICHARD S. SACKLER
RITE AID CORPORATION
RITE AID OF MARYLAND, INC. D/B/A RITE AID MID-ATLANTIC CUSTOMER SUPPORT CENTER, INC.
ROBERT D. HARVEY
ROBERT GENE RAND
ROSEBAY MEDICAL COMPANY L.P.
SAFEWAY INC. dba SAFEWAY PHARMACY #2255
SCOLARI'S FOOD & DRUG COMPANY aka SCOLARI'S PHARMACY #23
SCOLARI'S WAREHOUSE MARKETS, INC.
SHOUPING LI
SMITH'S FOOD & DRUG CENTERS, INC. D/B/A PEYTON'S PHOENIX
SPECGX LLC
STEVEN A HOLPER MD PROFESSIONAL CORPORATION;
STEVEN A. HOLPER
SUNRISE LEE
TEVA PHARMACEUTICAL INDUSTRIES, LTD.
TEVA PHARMACEUTICALS USA.
THE KROGER CO
THE PILL BOX LLC dba THE PILL BOX

EXHIBIT C

THE PURDUE FREDERICK COMPANY, INC. d/b/a THE PURDUE FREDERICK COMPANY INC.
THE PURDUE FREDERICK COMPANY, INC.
THERESA SACKLER
THRIFTY PAYLESS, INC
WALGREEN CO.
WALGREEN EASTERN CO., INC
WALGREENS BOOTS ALLIANCE, INC.;
WALMART INC.
WATSON LABORATORIES, INC.
WATSON PHARMACEUTICALS, INC. n/k/a ACTAVIS, INC.

EXHIBIT D

LOCAL GOVERNMENTS ALLOCATION (38.77%)	
Government Entity	Percentage
CARSON CITY	1.075935%
CHURCHILL COUNTY	0.326145%
CLARK COUNTY	66.975937%
DOUGLAS COUNTY	1.045568%
ELKO COUNTY	0.637853%
ESMERALDA COUNTY	0.047413%
EUREKA COUNTY	0.143721%
HUMBOLDT COUNTY	1.000680%
LANDER COUNTY	0.548128%
LINCOLN COUNTY	0.198633%
LYON COUNTY	0.685710%
MINERAL COUNTY	0.734928%
NYE COUNTY	1.026687%
PERSHING COUNTY	0.514733%
STOREY COUNTY	0.130572%
WASHOE COUNTY	6.841995%
WHITE PINE COUNTY	1.235851%
BOULDER CITY	0.214114%
ELY CITY	0.009582%
FERNLEY CITY	0.020925%
HENDERSON CITY	3.333451%
LAS VEGAS CITY	6.835696%
MESQUITE CITY	0.212146%
NORTH LAS VEGAS CITY	3.512749%
RENO CITY	1.963939%
SPARKS CITY	0.615879%
WEST WENDOVER CITY	0.081671%
CENTRAL LYON FIRE PROTECTION DISTRICT	0.021854%
NORTH LYON FIRE PROTECTION DISTRICT	0.007505%

EXHIBIT E

MEDICAID MATCH ALLOCATION (17.37%) (65:14:21 - Population)	
Government Entity	Percentage
CARSON CITY	3.434222%
CHURCHILL COUNTY	1.529849%
CLARK COUNTY	65%
DOUGLAS COUNTY	3.003624%
ELKO COUNTY	3.241494%
ESMERALDA COUNTY	0.053617%
EUREKA COUNTY	0.124616%
HUMBOLDT COUNTY	1.033718%
LANDER COUNTY	0.339762%
LINCOLN COUNTY	0.318327%
LYON COUNTY	3.532121%
MINERAL COUNTY	0.276686%
NYE COUNTY	2.857327%
PERSHING COUNTY	0.413033%
STOREY COUNTY	0.253224%
WASHOE COUNTY	14%
WHITE PINE COUNTY	0.588380%

EXHIBIT F

LITIGATING COUNTIES ALLOCATION	
Government Entity	Percentage
CARSON CITY	1.325117%
CHURCHILL COUNTY	0.401679%
CLARK COUNTY	82.487271%
DOUGLAS COUNTY	1.287717%
ESMERALDA COUNTY	0.058394%
HUMBOLDT COUNTY	1.232434%
LINCOLN COUNTY	0.244635%
LYON COUNTY	0.844517%
MINERAL COUNTY	0.905134%
NYE COUNTY	1.264463%
WASHOE COUNTY	8.426571%
WHITE PINE COUNTY	1.522068%