

**IN THE COURT OF COMMON PLEAS  
OF DELAWARE COUNTY, PENNSYLVANIA  
CIVIL DIVISION**

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DELAWARE COUNTY,  
PENNSYLVANIA,

Plaintiff,

v.

PURDUE PHARMA L.P., et al.,

Defendants.

COURT OF COMMON PLEAS  
DELAWARE COUNTY, PA  
CIVIL ACTION – LAW

No. 2017-008095

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**ORDER APPROVING AND ADOPTING THE SPECIAL MASTER’S REPORT AND  
RECOMMENDATION OF FINAL AWARDS FOR REIMBURSEMENT OF  
CONTRACT ATTORNEY AND OTHER ELIGIBLE COSTS AND EXPENSES FOR  
WAVE 2 SETTLEMENTS FROM THE COMMONWEALTH OF PENNSYLVANIA’S  
OPIOID MISUSE AND ADDICTION ABATEMENT TRUST  
AND THE PENNSYLVANIA OPIOID FEE FUND**

The Special Master having filed on the docket his Report and Recommendation of Final Awards for Reimbursement of Contract Attorney and Other Eligible Costs and Expenses for Wave 2 Settlements from the Commonwealth of Pennsylvania’s Opioid Misuse and Addiction Abatement Trust and the Pennsylvania Opioid Fee Fund; and there being no objections to the Report and Recommendation; and accordingly, the Court makes the following findings and rulings,

WHEREAS on July 12, 2022, the Commonwealth Court of Pennsylvania entered an Order establishing the Pennsylvania Opioid Misuse and Addiction Abatement Trust; and

WHEREAS, on August 2, 2022, this Court entered an Order granting Plaintiff’s “Motion to Establish a Pennsylvania Opioid Fee Fund and Appoint a Special Master to Determine and Disburse Attorneys’ Fees and Establish a Procedure for Reimbursing Counsel for Documented

Expenses and Costs.” In addition, the August 2, 2022 Fee Fund Order appointed Archer Systems, LLC as the Administrator of the Fee Fund. Pursuant to the Order the Administrator oversees the administration and administrative costs of the Fee Fund.

WHEREAS, on October 15, 2024, the Commonwealth Court of Pennsylvania entered an Order Amending and Restating the Pennsylvania Opioid Misuse and Addiction Abatement Trust. (“October 15, 2024 Amended and Restated Trust”). The Trust was amended and restated in its entirety with certain changes made to address the distribution of funds to be received pursuant to settlement agreements between the Pennsylvania Office of the Attorney General and the opioid manufacturer defendants and the pharmacy defendants<sup>1</sup> (“Wave 2 settlements”). The October 15, 2024 Amended and Restated Trust was also designated to deposit attorney’s fees and expenses into an account to be maintained by the Delaware County Court of Common Pleas. Id. at II.A. The methodology for the payment of attorney’s fees and costs and expenses for settlements is set forth in Exhibit 8 to the Amended and Restated Trust Order. Id. at IX.B.

WHEREAS, on November 13, 2024, this Court entered its Order Granting Plaintiffs’ Motion to Add Funds to the Pennsylvania Opioid Fee Fund (hereinafter “November 13, 2024 Wave 2 Fee Fund Order”). The November 13, 2024 Wave 2 Fee Fund Order was “entered into as an adjunct to the Pennsylvania Opioids Trust and Allocation Order entered in 244 M.D. 2022 and 243 M.D. 2022 (the “Trust”)”. See November 13, 2024 Wave 2 Fee Fund Order at ¶2. Consistent with the terms of the Trust and pursuant to 42 P.S. §2503(8), the Wave 2 Settlement attorney fees and costs will be disbursed by the Pennsylvania Opioid Fee Fund established by

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<sup>1</sup> The manufacturer defendants are Teva Pharmaceutical Industries, Ltd, Teva Pharmaceuticals USA, Inc. and Cephalon, Inc. (collectively “Teva”) and Allergan Limited, Allergan Finance, LLC, Watson Laboratories, Inc, Actavis Pharma, Inc., Actavis LLC (collectively “Allergan”). The pharmacy defendants are Walgreens, CVS and Walmart.

Order of this Court on August 2, 2022 (Id. at I). The Wave 2 Settlement Attorney Fees and Costs shall follow the methodology for disbursement outlined in this Court's August 2, 2022 Fee Fund Order (Id. at I.B). The Sections relating to collateral attacks, the Special Master, the Fee Administrator, and Reimbursement of Costs and Expense in the August 2, 2022 Order are all applicable to the Wave 2 Settlement Attorney Fees and Costs. Id.; and

WHEREAS, on September 16, 2025, this Court entered its Order "Establishing Application Protocols for the Reimbursement of Costs and Expenses Under the Pennsylvania Opioid Trust and Allocation Order for Wave 2 Settlements." ("September 16, 2025 Wave 2 Protocol Order".) The Wave 2 Protocol Order sets forth the required application and eligibility requirements to be reimbursed for contract attorney and other eligible costs and expenses. The September 16, 2025 Wave 2 Protocol Order provides that counsel shall be reimbursed for documented contract attorney and other eligible costs and expenses incurred in connection with the representation of Pennsylvania clients with filed cases in the Unified Judicial System of Pennsylvania and who timely executed Participation Agreements to participate in the Wave 2 Settlements. Only the attorneys and law firms that timely returned an executed Participation Form could apply for reimbursement. The Special Master has advised that he verified that all recipients of Awards set forth in this Order have met these eligibility requirements; and

WHEREAS, as with the Wave 1 Settlements, Amy L. Collins, PC was retained as an auditor to assist the Special Master. As set forth in the September 16, 2025 Wave 2 Protocol Order, Ms. Collins has extensive experience and expertise in auditing expense records and was retained to advise on processes to establish audits and to audit submissions. Id. at II. Her responsibilities included ensuring "that the costs and expenses submitted for compensation from the Fee Fund are in compliance with all applicable orders and the requirements established by

the Special Master.” Id. at V. The Special Master directed Ms. Collins to audit the costs and expenses submitted by each Applicant, to identify the costs and expenses not in compliance with the applicable orders and requirements of the Special Master, and to prepare a Report and Recommendation to the Special Master. Id. Importantly, before Ms. Collins issued her Report and Recommendation to the Special Master, she provided each Applicant with an audit notice of non-compliant entries and each Applicant was permitted to respond to demonstrate compliance. Id. Ms. Collins recently provided the Report and Recommendation to the Special Master; and

WHEREAS, this Order only addresses the reimbursement of contract attorney and other eligible costs and expenses. In the future a separate Order will be entered addressing the eligibility and reimbursement requirements relating to attorney’s fees; and

WHEREAS, the September 16, 2025 Wave 2 Protocol Order requires the Special Master to “file with the Court a Special Master’s Report and Recommendation of Final Expense Awards, which [shall] include award amounts for each Applicant for Contract Attorney Expenses and Costs & Expenses.” September 16, 2025 Wave 2 Protocol Order at VI.D;

WHEREAS, the Special Master certified in his Report and Recommendation that:

- (1) The Auditor faithfully, completely and competently completed her required responsibilities that are set forth in the Fee Fund Orders, including issuing a timely Report and Recommendation to the Special Master regarding claimed amounts that should be allowed, disallowed or further investigated.
- (2) All Applicants had a full and complete opportunity to object and comment upon the Auditor’s findings before the Auditor’s Report and Recommendation was issued to the Special Master.

- (3) The Auditor considered all objections and comments she received before she issued her Report and Recommendation; and

WHEREAS, the Special Master further certified in his Report and Recommendation:

- (1) That he conducted a de novo review of all of the Auditor's recommendations, including communicating directly with Applicants where necessary.
- (2) That he confirmed that all necessary prerequisites set forth in the Trust, Fee Fund and Fee Protocol Orders to reimburse law firms for contract attorney and other eligible costs and expenses have been met.
- (3) That before issuing his Report and Recommendation the Special Master, through the Auditor, issued Notices of Preliminary Awards to applicants who the Special Master determined should not receive 100% of their claimed amounts. These Applicants were given the required ten (10) days notice to object or comment upon their Notice of Preliminary Award. No objections were made and all proposed Awards have been accepted.
- (4) That there are no objections to the Special Master's recommended Awards that are set forth in the Special Master's Report and Recommendation; and

WHEREAS, the Special Master has certified in his Report and Recommendation that there are no objections to his recommended Awards; and

WHEREAS, the Court's review of the Special Master's recommendations as set forth in the November 13, 2024 Wave 2 Fee Fund Order, incorporating the Sections outlined in the August 2, 2022 Order creating the Pennsylvania Opioid Fee Fund relating to collateral attacks,

the Special Master, The Administrator, and Reimbursement of Costs and Expenses are all applicable to the Wave 2 Settlement Attorney Fees and Costs. (Fee Fund Wave 2 Order at I.B.)

WHEREAS, the Court finds there is no need to delay the entry of this Order approving and adopting the Special Master's Report and Recommendation since there are no objections to the recommended Awards; and

WHEREAS, the Court finds that before any Award is distributed to a law firm or attorney it is appropriate and necessary that an authorized person execute the Verification attached to this Order; and

WHEREAS, based upon the foregoing the Court finds good cause to enter this Order; and accordingly,

IT IS NOW this 22nd day of April 2024, hereby ORDERED as follows:

1. The, February 11, 2026 Report and Recommendation of the Special Master is hereby APPROVED and ADOPTED. The Court finds that the Special Master's determinations regarding allocation, disbursements and payments are reasonably and fully supported.

2. In accordance with the Special Master's Report and Recommendation, and upon notice from the Special Master that the designated law firm has executed the Verification attached to this Order, Archer Systems, LLC is authorized to disperse to the following law firms the designated amounts for approved contract attorney costs:


Firm	Recommended Allowed
Pogust Goodhead, LLC	\$ 38,193.52
Saltz, Mongeluzzi & Bendesky, P.C	\$106,584.02
<b>Grand Total</b>	<b>\$144,777.54</b>

3. In accordance with the Special Master's Report and Recommendations, and upon notice from the Special Master that the designated law firm has executed the Verification attached to this Order, Archer Systems, LLC is authorized to disperse to the following law firms the designated amounts for approved eligible costs and expenses.

Firm	Recommended Allowed
Baron & Budd, P.C.	\$946,137.58
Boni, Zack & Snyder LLC	\$503.27
Dilworth Paxson LLP	\$9,280.33
Pogust Goodhead, LLC	\$158,030.47
Saltz, Mongeluzzi & Bendesky, P.C.	\$140,313.51
Simmons Hanly Conroy	\$135,569.46
<b>Grand Total</b>	<b>\$1,389,834.62</b>

4. Archer Systems, LLC shall not disperse any of the foregoing amounts to law firms unless and until the Special Master and Archer Systems, LLC receive copies of the law firm's executed Verification. All law firms executing the Verification shall serve the Special Master and Archer Systems, LLC with a copy.

BY THE COURT:

  
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THE HONORABLE GEORGE A.  
PAGANO 4/12/20

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**VERIFICATION**

I, \_\_\_\_\_, hereby verify that I am a partner in the law firm of \_\_\_\_\_ and that I am authorized to execute this Verification on behalf of the law firm. I further verify and acknowledge that the Special Master has issued his Report and Recommendation for Wave 2 settlements approving an Award to my law firm in the amount of \$ \_\_\_\_\_ for contract attorney expenses and \$ \_\_\_\_\_ for other eligible costs and expenses, and that the Honorable George A. Pagano has entered an Order approving the Special Master’s Report and Recommendation. I acknowledge and accept the Award(s) in full and final satisfaction of my law firm’s application(s) made to date for reimbursement of contract attorney and other eligible costs and expenses for Wave 2 settlements.

I further verify that I authorize Archer Systems, LLC to wire the foregoing listed Award(s) to my law firm using the wiring instructions my firm uploaded to Rubris Crosslink with my law firm’s Wave 2 Costs and Expense application.

I further verify that my law firm is solely responsible for distributing any amounts due to any person, law firm or entity that may be entitled to a share of the listed Award(s), and that my law firm will indemnify and hold harmless the Court, Special Master, the Commonwealth's Opioid Misuse and Addiction Abatement Trust, and the Pennsylvania Opioid Fee Fund from any claims made against them by any person, firm or entity claiming entitlement to a share of the Award(s).

I further verify that the law firm acknowledges and agrees to be bound by the requirement in Section V of the August 2, 2022 Fee Fund Order regarding reimbursement of costs and expenses received from the MDL cost fund. Pursuant to the requirement in the Fee Fund Order the law firm certifies it "will (1) report all amounts subsequently received from the MDL cost fund incurred in their representation of Pennsylvania clients who filed cases in the Unified Judicial System of Pennsylvania; and (2) immediately reimburse the Pennsylvania Opioid Fee Fund in any amount awarded by the MDL cost fund for expenses incurred in the representation of Pennsylvania clients who filed cases in the Unified Judicial System of Pennsylvania, plus accrued interest at the same net rate as is earned by the Pennsylvania Opioid Fee Fund" and the November 13, 2024 Wave 2 Fee Fund Order.

I verify pursuant to 18 Pa.C.S. Sec. 4904 this \_\_\_\_\_ day of \_\_\_\_\_, 2026 that the foregoing statements made by me are true based on my personal knowledge.

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Name:  
Law Firm: