

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

DELAWARE COUNTY, PENNSYLVANIA,	:	
	:	
Plaintiff,	:	COURT OF COMMON PLEAS
	:	DELAWARE COUNTY, PA
v.	:	CIVIL ACTION – LAW
	:	
PURDUE PHARMA L.P., et al.,	:	No. 2017-08095
	:	
Defendants.	:	

**SPECIAL MASTER’S EIGHTH SEMI-ANNUAL REPORT
FOR THE TIME PERIOD OF JANUARY 1, 2026 TO JUNE 30, 2026
REGARDING THE DEPOSITS, EXPENDITURES AND PAYMENTS TO AND
FROM THE COMMONWEALTH OF PENNSYLVANIA’S OPIOID FEE FUND**

This is the eighth semi-annual report regarding the deposits, expenditures and payments to and from the Commonwealth of Pennsylvania’s Opioid Fee Fund (“Fee Fund”). This report covers the time period of January 1, 2026 to June 30, 2026. This report is being submitted pursuant to this Court’s December 1, 2022, “Order Regarding Fee Fund Payments of Vendor Invoices and Reporting Requirements.” The background regarding the creation and administration of the Fee Fund was set forth in the Special Master’s First Semi-Annual Report and will not be repeated. However, a brief summary of developments to date will be provided.

Wave 1 Settlements (“Distributors”)

The fourth of the five annual award payments totaling \$11,336,568.23 (\$5,671,485.81 Contingency Fees and \$5,665,082.42 Agreed Litigation Conduct a/k/a Common Benefit Fees) was paid to the approved law firms between December 19, 2025 – January 7, 2026. In addition, twenty-five percent (25%) of the third of the five annual award payments totaling \$2,834,142.06 (\$1,417,871.45 Contingency Fees and \$1,416,270.61 Agreed Litigation Conduct a/k/a Common Benefit Fees) was also paid to the approved law firms between December 19, 2025 – January 7,

2026. We anticipate a deposit being made by the Trust in late December 2026 representing the fifth out of the five payments for Wave 1 settlements and hope to make an additional distribution before the end of 2026.¹

Wave 2 Settlements (“Pharmacies”)

On November 13, 2024, the Court entered an Order Granting Plaintiffs’ Motion to Add Funds to the Pennsylvania Opioid Fee Fund pertaining to Wave 2 Settlements. No Wave 2 settlement money has been distributed to date. A deposit in the amount of \$3,360,627.94 was made on December 13, 2024 as part of the Wave 2 settlements representing the first and second of the five payments for Wave 2 settlements. A deposit in the amount of \$1,672,071.94 was made on December 15, 2025 representing the third of the five payments for Wave 2 settlements. Pursuant to the Court’s April 22, 2026 Order, payments totaling \$1,534,612.16 were paid to approved law firms for reimbursement of Contract Attorney and Other Eligible Costs and Expenses for Wave 2 Settlements on May 20, 2026. We are finalizing the allocation for the Wave 2 Common Benefit and Contingency Fees and hope to make initial payments to approved law firms upon approval by the Court by the fall of 2026. We anticipate receiving a deposit in late December 2026 representing the fourth out of the five payments for Wave 2 settlements and hope to make an additional distribution before the end of 2026².

Endo Bankruptcy

A deposit in the amount of \$632,035.40 was made on December 15, 2025 representing funds allocated to the PA Opioid Fee Fund from the Endo Bankruptcy. We are awaiting further instruction from the Court on disbursement of these funds.

¹ The PA Fee Fund received a partial reduction of the Wave 1 Distributors’ recalculated settlement payment in December, 2025 from the Trust.

² The PA Fee Fund received a partial reduction of the Wave 2 settlement payments in December 2024 and December 2025 with amounts being held in escrow by the Trust.

Deposits, Expenditures and Payments to and From the Fee Fund From January 1, 2026 to June 30, 2026

As of June 30, 2026, the balance in the Fee Fund was \$\$4,268,438.31.

Deposits

No deposits have been made during this reporting period. The next Fee Fund deposit for Wave 1 and Wave 2 settlements is anticipated to occur in late December 2026.

Expenditures and Payments From January 1, 2026 to June 30, 2026

The invoices of the Administrator, approved vendors and Special Master were paid from the Fee Fund during this reporting time period. From January 1, 2026 to June 30, 2026, a total of \$194,115.50 was paid. The payments are broken down as follows: Montgomery McCracken: \$24,430.50 (Wave 2); JAMS (Special Master Judge Schneider) \$16,650.00 (Wave 2); and Amy L. Collins PC: \$153,035.00 (Wave 2).

CONCLUSION

This semi-annual report is submitted pursuant to this Court's December 1, 2022 Order and includes a record of all deposits, payments and expenditures to and from the Commonwealth of Pennsylvania's Opioid Fee Fund from January 1, 2026 to June 30, 2026. A copy of this report is being sent to the designated persons listed in the Court's Order. A copy of this report will also be posted on the Pennsylvania Fee Fund website (<https://paopioidfeefund.com>).

By: s/Joel Schneider

Judge Joel Schneider (Ret.)
Special Master

Dated: July 20, 2026

cc: Honorable George A. Pagano
Chairperson Thomas C. VanKirk
Neil F. Mara, Esq.