

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF WEST VIRGINIA  
CHARLESTON DIVISION**

<b>In Re: American Medical Systems, Inc. Pelvic Repair System Product Liability Litigation</b>
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**MDL No. 2325**

**PRETRIAL ORDER No. 288**

**(Qualified Settlement Fund – Sanders Phillips Grossman)**

Sanders Phillips Grossman, LLC (“SPG”), as counsel for certain plaintiffs in *In Re: American Medical Systems, Inc., Pelvic Repair System Products Liability Litigation* MDL 2325 (S.D. W.Va.), has moved the Court for entry of an Order to aid in the efficient processing and administration of a confidential settlement agreement (the “MSA”) between SPG and Astora Women’s Health, LLC (“Astora”).

In particular, the Motion seeks an Order: (1) approving the trust agreement (“Sanders Phillips Grossman Astora Settlement Trust Agreement”), attached hereto as Exhibit A, which establishes the Sanders Phillips Grossman Astora Settlement Trust (“Settlement Trust”); (2) determining that the Settlement Trust constitutes a “qualified settlement fund” within the meaning of section 468B of the Internal Revenue Code of 1986, as amended (the “Code”) and Treasury Regulation sections 1.468B-1, *et seq.* (“Regulations”) and retaining continuing jurisdiction and supervision over the Settlement Trust; (3) appointing Matthew L. Garretson as Trustee of the Settlement Trust and administrator (the “Administrator”) within the meaning of section 1.468B-2(k)(3) of the Regulations; (4) designating The Garretson Resolution Group, as Mr. Garretson’s designated agent, to assist Mr. Garretson in the administration of the Settlement Trust and

establishment of the Settlement Trust account therein; and, (5) appointing CIBC Bank, USA as the Custodian of the Settlement Trust.

The Court, having reviewed the Motion and the Sanders Phillips Grossman Astora Trust Agreement, and finding good and sufficient cause therefor, hereby **FINDS** and **ORDERS** as follows:

- 1) The Unopposed Motion [ECF No.7569] is **GRANTED**;
- 2) The Sanders Phillips Grossman Settlement Trust (“*Settlement Trust*”) is approved, as are the terms of the Sanders Phillips Grossman Astora Trust Agreement;
- 3) The Settlement Trust constitutes a qualified settlement fund within the meaning of section 468B of the Internal Revenue Code of 1986, as amended and Treasury Regulation sections 1.468B-1, *et seq.* The Court further retains continuing jurisdiction and supervision over the Settlement Trust;
- 4) Matthew L. Garretson is the Trustee for the Settlement Trust, and the “administrator” within the meaning of section 1.468B-2(k)(3) of the Treasury Regulations;
- 5) The Garretson Resolution Group, as Mr. Garretson’s designated agent, shall assist Mr. Garretson in the administration of the Settlement Trust and establishment of the Settlement Trust account therein; and,
- 6) CIBC Bank, USA shall serve as the Custodian of the Settlement Trust.

The Court **DIRECTS** the Clerk to file a copy of this order in 2:12-md-2325

SO ORDERED this 13<sup>th</sup> day of February, 2020.

  
JOSEPH R. GOODWIN  
UNITED STATES DISTRICT JUDGE