UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF WEST VIRGINIA CHARLESTON DIVISION

IN RE: ETHICON, INC. PELVIC REPAIR SYSTEM PRODUCT LIABILITY LITIGATION

MDL NO. 2327

PRETRIAL ORDER # 272
(Order: Approval of Qualified Settlement Fund for

Smith Stag, LLC)

Pending is an Unopposed Motion for Approval of Qualified Settlement Fund, filed July 31, 2017 [ECF NO. 4263]. Also pending is an Unopposed Amended Motion for Approval of Qualified Settlement Fund, filed August 21, 2017 [ECF No. 4433]. Smith Stag, LLC ("Smith Stag"), as counsel for certain plaintiffs in this MDL 2327, has moved the Court for entry of an Order to aid in the efficient processing and administration of a confidential settlement agreement (the "Settlement Agreement") between Smith

Stag and Ethicon, Inc. and certain related companies ("Ethicon").

In particular, the Motion seeks an Order (1) approving the establishment of the SMITH STAG-ETHICON Qualified Settlement Fund (the "Fund"), (2) appointing an administrator of the Fund, (3) retaining continuing jurisdiction and supervision over the Fund, and (4) determining that the Fund is a "qualified settlement fund" within the meaning of section 468B of the Internal Revenue Code of 1986, as amended ("Code") and Treasury Regulation sections 1.468B-1, *et seq.* ("Regulations").

The Court, having reviewed the Motion and Escrow Agreement, and finding good and sufficient cause, hereby **FINDS** and **ORDERS** as follows:

- 1) The Unopposed Amended Motion ECF No. 4433 is **GRANTED**;
- 2) The Unopposed Motion, ECF No. 4263, is **DENIED AS MOOT**;
- 3) The establishment of the SMITH STAG-ETHICON Qualified Settlement Fund is hereby approved;

3) Providio MediSolutions, LLC is appointed as Fund Administrator and shall serve pursuant

to the terms, conditions and restrictions of the Unopposed Amended Motion, the Master Settlement

Agreement, and the Escrow Agreement;

4) The SMITH STAG-ETHICON Qualified Settlement Fund 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. The Court further retains continuing

jurisdiction and supervision over the underlying matter.

The court **DIRECTS** the Clerk to file a copy of this order in 2:12-md-2327 and it shall apply to

each member related case previously transferred to, removed to, or filed in this district, where applicable,

which includes counsel in all member cases up to and including civil action number 2:17-cv-04064. In

cases subsequently filed in this district, a copy of the most recent pretrial order will be provided by the

Clerk to counsel appearing in each new action at the time of filing of the complaint. In cases subsequently

removed or transferred to this court, a copy of the most recent pretrial order will be provided by the Clerk

to counsel appearing in each new action upon removal or transfer. It shall be the responsibility of the

parties to review and abide by all pretrial orders previously entered by the court. The orders may be

accessed through the CM/ECF system or the court's website at www.wvsd.uscourts.gov.

ENTER: September 29, 2017

JOSEPH R. GOODWIN

UNITED STATES DISTRICT JUDGE